

**M/S NAGAR PARISHAD PATERA
DISTT DAMOH (MP)**

AUDIT REPORT

Accounting Year 2020-2021

Assessment Year 2021-2022

RAHUL RAMESH & ASSOCIATES

CHARTERED ACCOUNTANTS

NAYA BAZAR NO.1, DHAGAT CHOURAHA

DAMOH (M.P.)

PH- (M) 94250 95760 (o) 226999



AUDIT REPORT

To,
The Chief Municipal Officer
Nagar Parishad Patera Damoh (MP)

We have audited the books of account maintained under Nagar Pariashad Patera for the year ended on 31st March 2021. These Statement are the responsibility of management of Nagar Parishad Patera. Our Responsibility is to express an opinion on the Receipts and Payments Income & Expenditure & Balance Sheet Recorded in the Books of accounts.


We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial record are Prepared from material misstatement. An audit includes examining, on test basis, evidence supporting the amounts and disclosures in financial statement. We believe that our audit provides a reasonable basis for our opinion.

Subject to scope of our audit we have to report that:-

- (a) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion and to the best of or information and according to the explanations given to us the books of Account give a true and fair view.
- (c) As per attached details annexure report part of Audit.

Date : 02.09.2021
Place: Damoh

For- RAHUL RAMESH & ASSOCIATES
CHARTERED ACCOUNTANTS


मुख्य नगर पालिका वायदा
नगर पालिका पट्टेरा
जिला-दमोह, (म.प्र.)


(RAHUL AGRAWAL)
Partner



नगर परिषद पटेरा, जिला - दमोह (म.प्र.)
चिट्ठा पत्रक 31 मार्च 2021 को समाप्त वर्ष के लिए

देयतायें	राशि (₹)	राशि (₹)	सम्पत्तियाँ	राशि (₹)
परिचय फंड		74313837.00		
प्रारंभिक शेष	33859429.00		नगद शेष	0.00
जोड़े : आधिक्य	<u>40454408.00</u>		बैंक शेष	
			स्टेट बैंक खाता क्रं. 347571153067	23415384.00
			स्टेट बैंक खाता क्रं. 11513539804	204139.00
			स्टेट बैंक खाता क्रं. 32684723047	13023.00
			स्टेट बैंक खाता क्रं. 37372746632	2268551.00
			स्टेट बैंक खाता क्रं. 36710917900	48412740.00
योग		74313837.00	योग	74313837.00

हस्ताक्षर - राहुल रमेश एण्ड एसोसियेट्स
चाटेड एकाउन्टेंट

राहुल अग्रवाल
पार्टनर
दमोह 02.09.2021



वास्ते : नगर परिषद पटेरा

मुख्य नगर पालिका अधिकारी
नगर परिषद पटेरा
जिला-दमोह, (म.प्र.)

नगर परिषद पटेरा, जिला - दमोह (म.प्र.)
आय व्यय खाता - 31 मार्च 2021 को समाप्त होने वाली अवधि के लिए

व्यय	राशि (₹)	आय	राशि (₹)
स्थापना वेतन	6507334.00	राज्य से प्राप्त अनुदान	99131318.00
स्थापना वेतन एरिअर	637702.00	चुगी राशि	10549318.00
दिवाली त्यौहार अग्रिम	600000.00	सड़क मरम्मत	1081000.00
आयकर राशि	409026.00	मूलभूत सुविधा	2354000.00
जी.एस.टी.	390182.00	राज्य वित्त	2322000.00
अर्जित अवकाश वेतन	27176.00	मुद्रांक शुल्क	388000.00
स्वानांतरण भत्ता	24440.00	15वां वित्त	9837000.00
कार्यालय व्यवस्था	442826.00	प्रधानमंत्री आवास योजना	72600000.00
पेंशन भुगतान	648840.00	सम्पत्ति कर	227558.00
मस्टर श्रमिक मजदूरी	2324543.00	शिक्षा उपकर	11500.00
जीपीएफ	149600.00	नगर विकास उपकर	60722.00
ऑडिट व्यय	35000.00	समर्पित राशि	515196.00
विद्युत देयक व्यय	1800238.00	दुकान किराया	236020.00
जलनिगम	538175.00	जल कर	408950.00
विज्ञापन / वेनर	211330.00	जन्म मृत्यु प्रमाण पत्र	7600.00
कार/ जीप किराया	136035.00	तालाबों की वार्षिक किश्त	8350.00
स्टोर शाखा सामग्री क्रय	217653.00	जनभागीदारी	6700.00
कानूनी फीस	25000.00	अनापत्ति प्रमाण पत्र	220.00
शासन की योजना में व्यय	2183572.00	नामांतरण शुल्क	508810.00
विद्युत सामग्री	1469604.00	नल कनेक्शन/अमानत/संयोजन	54100.00
मरम्मत/सुधार कार्य व्यय	363653.00	टैंकर किराया	7800.00
संबल खातों में भुगतान	718989.00	कोविड-19 जुर्माना राशि	174833.00
स्वच्छता सामग्री क्रय	378388.00	बाजार बैठकी	319280.00
कोविड से संबंधित व्यय	204199.00	साहूकारी पंजीयन शुल्क	1000.00
बैंक चार्जेश	16267.00	सामुदायिक भवन किराया	12000.00
डीजल क्रय	391604.00	सूचना अधिकार	1862.00
विविध व्यय	144825.00	कर्मकार मंडल के लिए अनुदान	900.00
मुख्यमंत्री राहतकोष में सहायता	11178.00	तलैया शुल्क	1000.00
सफाई व्यय मजदूरी	68174.00	अमानत राशि	1000.00
टेडर / निकलवाई व्यय	63093.00	राजसात राशि	88700.00
लोकनिर्माण व्यय	14960359.00	PMAY हितग्राही वापसी (due to a/c no. Mistake)	2950000.00
कचरा कार्य हेतु व्यय	20400.00	बैंक से प्राप्त ब्याज	577355.00
टाटा टिपर गाड़ी क्रय	427119.00	बैंक से प्राप्त ब्याज (पूर्व वर्षों का)	142881.00
प्रधानमंत्री आवास योजना हितग्राही	30010000.00	टोटलिंग गलती	182615.00
आवक्य	40454408.00	बैंक में प्राप्त राशि	1374664.00
योग	107010934.00	योग	107010934.00

वास्ते - राहुल रमेश एण्ड एसोसियेट्स
चार्टर्ड एकाउंटेंट

राहुल अग्रवाल
पार्टनर

दमोह 02.09.2021



वास्ते : नगर परिषद पटेरा

मुख्य नगरपालिका अधिकारी
नगर परिषद पटेरा
जिला - दमोह (म.प्र.)

नगर परिषद पटेरा, जिला - दमोह (म.प्र.)

प्राप्ति भुगतान खाता

01/04/2020 से 31/03/2021 तक

प्राप्ति	राशि (₹)	भुगतान	राशि (₹)
प्रारंभिक शेष		स्थापना वेतन	6507334.00
नगद शेष	0.00	स्थापना वेतन एरिअर	637702.00
बैंक शेष		दिवाली त्यौहार अग्रिम	600000.00
स्टेट बैंक खाता क्र. 347571153067	24172676.00	आयकर राशि	409026.00
स्टेट बैंक खाता क्र. 11513539904	93330.00	जी.एस.टी.	390182.00
स्टेट बैंक खाता क्र. 32170668907	1367333.00	अर्जित अवकाश वेतन	27176.00
स्टेट बैंक खाता क्र. 32684723047	6349.00	स्थानांतरण भत्ता	24440.00
स्टेट बैंक खाता क्र. 36710917900	2873389.00	कार्यालय व्यवस्था	442828.00
स्टेट बैंक खाता क्र. 35628196081	706347.00	पेंशन भुगतान	648840.00
जिला सहकारी बैंक खाता क्र. 179000366538	2412329.00	मास्टर श्रमिक मजदूरी	2324543.00
आईसीआईसीआई बैंक खाता क्र. 75801001162	2227676.00	जीपीएफ	149600.00
		आडिट व्यय	35000.00
राज्य से प्राप्त अनुदान	99131318.00	विद्युत देयक व्यय	1800238.00
घुगी राशि	10549318.00	जलनिगम	538175.00
सड़क मरम्मत	1081000.00	विज्ञापन / बेनर	211330.00
मूलभूत सुविधा	2354000.00	कार/ जीप किराया	136035.00
राज्य वित्त	2322000.00	स्टोर शाखा सामग्री क्रय	217653.00
मुद्रांक शुल्क	388000.00	कानूनी फीस	25000.00
15वां वित्त	9837000.00	शासन की योजना में व्यय	2183572.00
प्रधानमंत्री आवास योजना	72600000.00	विद्युत सामग्री	1469604.00
सम्पत्ति कर	227558.00	मरम्मत / सुधार कार्य व्यय	363653.00
शिक्षा उपकर	11500.00	संबल खाते में भुगतान	718989.00
नगर विकास उपकर	60722.00	स्वच्छता सामग्री क्रय	378388.00
समेकित राशि	515196.00	कोविड से संबंधित व्यय	204199.00
दुकान किराया	236020.00	बैंक चार्जेश	16267.00
जल कर	406950.00	डीजल क्रय	391604.00
जन्म मृत्यु प्रमाण पत्र	7600.00	विविध व्यय	144825.00
तालाबों की वार्षिक किश्त	8350.00	मुख्यमंत्री राहतकोष में सहायता	11178.00
जनभागीदारी	6700.00	सफाई व्यय मजदूरी	68174.00
अनापत्ति प्रमाण पत्र	220.00	टैंडर / निकलवाई व्यय	63093.00
नामांतरण शुल्क	508810.00	लोकनिर्माण व्यय	14960359.00
नल कनेक्शन/अमानत/संयोजन	54100.00	बजट कार्य हेतु व्यय	20400.00
टैंकर किराया	7800.00	टाटा टिपर गाड़ी क्रय	1507119.00
कोविड-19 जुर्माना राशि	174833.00	प्रधानमंत्री आवास योजना हितग्राही	30010000.00
बाजार बैठकी	319280.00		

क्रमशः2



मुख्य नगर पालिका अधिकारी
नगर परिषद पटेरा
जिला-दमोह, (म.प्र.)

नगर परिषद पटेरा, जिला - दमोह (म.प्र.)

वित्तीय वर्ष 2020-2021

क्रमशः1

साहकारी पंजीयन शुल्क	1000.00		
सामुदायिक भवन किराया	12000.00		
सुचना अधिकार	1862.00		
कर्मकार मंडल के लिए अनुदान	900.00		
तलैया शुल्क	1000.00	नगद शेष	0.00
अमानत राशि	1000.00	बैंक शेष	
राजसात राशि	88700.00	स्टेट बैंक खाता क्र. 347571153067	23415384.00
टाटा टिपर गाड़ी	1080000.00	स्टेट बैंक खाता क्र. 11513539804	204139.00
PMAY हितग्राही वापसी (due to a/c no. Mistake)	2950000.00	स्टेट बैंक खाता क्र. 32684723047	13023.00
बैंक से प्राप्त ब्याज	577355.00	स्टेट बैंक खाता क्र. 37372746632	2268551.00
बैंक से प्राप्त ब्याज (पूर्व वर्षों का)	142881.00	स्टेट बैंक खाता क्र. 36710917900	48412740.00
टोटलिंग गलती	182615.00		
बैंक में प्राप्त राशि	1374664.00		
योग	141950363.00	योग	141950363.00

वास्ते - राहुल रमेश एण्ड एसोसियेट्स

चार्टर्ड एकाउन्टेंट




राहुल अग्रवाल

पार्टनर

दमोह 02.09.2021




वास्ते : नगर परिषद पटेरा


मुख्य नगर प्रशिक्षक अधिकारी
नगर परिषद पटेरा
जिला-दमोह, (म.प्र.)

नगर परिषद पटेरा, जिला - दमोह (म.प्र.)
योजना - 15वां वित्त
चिठ्ठा पत्रक 31 मार्च 2021 को समाप्त वर्ष के लिए

देयतायें	राशि (₹)	राशि (₹)	सम्पत्तियाँ	राशि (₹)
योजना फंड		5830873.00	अंतिम शेष (योजना राशि)	5830873.00
प्रारम्भिक शेष	0.00			
जोड़े : अधिव्यय	<u>5830873.00</u>			
योग		5830873.00	योग	5830873.00

वास्ते - राहुल रमेश एण्ड एसोसियेट्स
चार्टर्ड एकाउन्टेंट


राहुल अग्रवाल
पार्टनर
दमोह 02.09.2021



वास्ते : नगर परिषद पटेरा


मुख्य नगरपालिका अधिकारी
नगर परिषद पटेरा
जिला-दमोह, (म.प्र.)

नगर परिषद पटेरा, जिला - दमोह (म.प्र.)

योजना - 15वां वित्त

आय व्यय खाता - मार्च 2021 को समाप्त होने वाली अवधि के लिए

व्यय	राशि (₹)	आय	राशि (₹)
विद्युत देयक व्यय	618054.00	राज्य से प्राप्त अनुदान	
अलानिगम व्यय	438137.00	15वां वित्त	9837000.00
विद्युत सामग्री	1452684.00		
स्वच्छता सामग्री क्रय	97608.00		
लोकनिर्माण व्यय	1399644.00		
अधिव्यय	5830873.00		
योग	9837000.00	योग	9837000.00

वास्ते - राहुल रमेश एण्ड एसोसियेट्स
चाटेड एकाउन्टेन्ट

राहुल अग्रवाल
पार्टनर

दमोह 02.09.2021



वास्ते : नगर परिषद पटेरा

मुख्य नगरपालिका अधिकारी
नगर परिषद पटेरा
जिला-दमोह (म.प्र.)

नगर परिषद पटेरा, जिला - दमोह (म.प्र.)
योजना - 15वां वित्त
 प्राप्त भुगतान खाता - मार्च 2021 को समाप्त होने वाली अवधि के लिए

प्राप्ति	राशि (₹)	भुगतान	राशि (₹)
प्रारंभिक शेष (योजना राशि)	0.00	विद्युत देयक व्यय	618054.00
		जलनिगम व्यय	438137.00
		विद्युत सामग्री	1452684.00
राज्य से प्राप्त अनुदान		स्वच्छता सामग्री क्रय	97608.00
15वां वित्त	9837000.00	लोकनिर्माण व्यय	1399644.00
		अंतिम शेष (योजना राशि)	5830673.00
योग	9837000.00	योग	9837000.00

वास्ते - राहुल रमेश एण्ड एसोसियेट्स
 चार्टर्ड एकाउन्टेंट

राहुल अग्रवाल
 पार्टनर
 दमोह 02.09.2021



वास्ते : नगर परिषद पटेरा

मुख्य नगर पालिका अधिकारी
 नगर परिषद पटेरा
 जिला-दमोह, (म.प्र.)

नगर परिषद पटेरा, जिला - दमोह (म.प्र.)
बैंक समाधान विवरण पत्र
भारतीय स्टेट बैंक, खाता क्र. 34757153067
PERIOD 01/04/2020 TO 31/03/2021

Particulars	Amounts															
Bank Balance as per Cash Books 31.03.2021	23415384.00															
Opening Balance Difference	111827.06															
Balance As per Audit Report 31/03/2020	24172676.00															
Balance As per Pass Book 31/03/2020	24303932.06															
Less : Previous year Cheque Clear During Year	(19429.00)															
<table><tr><td>Date</td><td>Cheque no</td><td>Amount</td></tr><tr><td>06-05-2020</td><td>3126317</td><td>3484.00</td></tr><tr><td>06-05-2020</td><td>3127046</td><td>12050.00</td></tr><tr><td>06-05-2020</td><td>3128024</td><td>2820.00</td></tr><tr><td>06-05-2020</td><td>3128177</td><td>1075.00</td></tr></table>	Date	Cheque no	Amount	06-05-2020	3126317	3484.00	06-05-2020	3127046	12050.00	06-05-2020	3128024	2820.00	06-05-2020	3128177	1075.00	
Date	Cheque no	Amount														
06-05-2020	3126317	3484.00														
06-05-2020	3127046	12050.00														
06-05-2020	3128024	2820.00														
06-05-2020	3128177	1075.00														
Add : Cheque Issued but not presented for Payment	22076.00															
<table><tr><td>Chq No</td><td>Date</td><td>Amount</td></tr><tr><td>CNABDJQZ8</td><td>05-09-2020</td><td>3600.00</td></tr><tr><td>CNABHPP526</td><td>18-01-2021</td><td>18476.00</td></tr></table>	Chq No	Date	Amount	CNABDJQZ8	05-09-2020	3600.00	CNABHPP526	18-01-2021	18476.00							
Chq No	Date	Amount														
CNABDJQZ8	05-09-2020	3600.00														
CNABHPP526	18-01-2021	18476.00														
Add : Excess Amount Credited By Bank	1.00															
<table><tr><td>Date</td><td>As per Cash Book</td><td>As per Bank</td><td>Difference</td></tr><tr><td>02-09-2020</td><td>11779.00</td><td>11780.00</td><td>(1.00)</td></tr></table>	Date	As per Cash Book	As per Bank	Difference	02-09-2020	11779.00	11780.00	(1.00)								
Date	As per Cash Book	As per Bank	Difference													
02-09-2020	11779.00	11780.00	(1.00)													
Add : Short Amount Debited By Bank	2.76															
<table><tr><td>Date</td><td>As per Cash Book</td><td>As per Bank</td><td>Difference</td></tr><tr><td>19-05-2020</td><td>156199.00</td><td>156196.24</td><td>2.76</td></tr></table>	Date	As per Cash Book	As per Bank	Difference	19-05-2020	156199.00	156196.24	2.76								
Date	As per Cash Book	As per Bank	Difference													
19-05-2020	156199.00	156196.24	2.76													
Less : Excess Amount Debited By Bank	(4500.00)															
<table><tr><td>Date</td><td>As per Cash Book</td><td>As per Bank</td><td>Difference</td></tr><tr><td>17-02-2021</td><td>2500.00</td><td>7000.00</td><td>(4500.00)</td></tr></table>	Date	As per Cash Book	As per Bank	Difference	17-02-2021	2500.00	7000.00	(4500.00)								
Date	As per Cash Book	As per Bank	Difference													
17-02-2021	2500.00	7000.00	(4500.00)													
Less : Bank Charges not taken in Cash Book	(1766.46)															
<table><tr><td></td><td>09-02-2021</td><td>1766.46</td></tr></table>		09-02-2021	1766.46													
	09-02-2021	1766.46														
Add : Bank Interest not taken in Cash Book	100379.00															
<table><tr><td></td><td>25-09-2020</td><td>100379.00</td></tr></table>		25-09-2020	100379.00													
	25-09-2020	100379.00														
Less : Calculation Mistakes in Cash Book on 02.06.2020	(69737.00)															
Less : Calculation Mistakes in Cash Book on 04.09.2020	(112878.00)															
Bank Balance as on 31.03.2021	23460788.36															



नगर परिषद पटेरा, जिला - दमोह (म.प्र.)
बैंक समाधान विवरण पत्र
भारतीय स्टेट बैंक, खाता क्रं. 11513529804
PERIOD 01/04/2020 TO 31/03/2021

Particulars	Amounts
Bank Balance as per Cash Book as on 31.03.2021	204139.00
Opening Balance Difference	2101.03
Balance As per Audit Report 31/03/2020	93330.00
Balance As per Pass Book 31/03/2020	84039.03
Less : Old Bank Interest Adjust in Cash Book	(1380.00)
ADD : Old Bank Charge Adjust in Cash Book	12772.00
Add : Excess Amount Credited By Bank	3.00
Date As per Cash Book As per Bank Difference	
13-07-2020 907.00 910.00 (3.00)	
Less : Amount received as per Cash Book but not received in Bank	(272.00)
Date As per Cash Book As per Bank Difference	
05-08-2020 272.00 0.00 272.00	
Add : Bank Interest credited by Bank not taken in Cash Book	368.00
14-08-2020 368.00	
Bank Balance as on 31.03.2021	206339.03

भारतीय स्टेट बैंक, खाता क्रं. 32684723047
PERIOD 01/04/2020 TO 31/03/2021

Particulars	Amounts
Bank Balance as per Cash Book 31.03.2021	13023.00
Bank Balance as on 31.03.2021	13023.00

मुख्य नगर प्रशासिका अधिकारी
नगर परिषद पटेरा
जिला-दमोह, (म.प्र.)



नगर परिषद पटेरा, जिला - दमोह (म.प्र.)

Audit of Revenue


2020 -2021

S.No.	Parameters	Decription			Observation in Brief	Suggestions
	राजस्व कर	प्राप्तियां			Less recovery due to Covid 19 Situation.	Serve Notice to Pending Recovery
		2020-21	2019-20	% of Growth		
1	संपत्ति कर	150807.00	141996.00	6.21		
2	समेकित कर	218036.00	502620.00	-56.62		
3	नगरीय विकास उपकर	39737.00	36103.00	10.07		
4	शिक्षा उपकर	7507.00	10063.00	-25.40		
	कुल योग	416087.00	690782.00			
	गैर राजस्व	प्राप्तियां				
		2020-21	2019-20	% of Growth		
1	भूमि/भवन किराया	128995.00	186925.00	-30.99		
2	जल उपभोक्ता प्रभार	144000.00	463275.00	-68.92		
3	अन्य कर / शुल्क	1194155.00	465928.00	156.30		
	कुल योग -	1467150.00	1116128.00			
	कुल योग	1883237.00	1806910.00			

मुख्य नगरपालिका अधिकारी
नगरपरिषद पटेरा
जिला-दमोह, (म.प्र.)



नगर परिषद पटेरा, जिला - दमोह (म.प्र.) लक्ष्य वसूली / वास्तविक वसूली 2020 -2021		
विवरण	लक्ष्य	वास्तविक वसूली
संपत्ति कर	249351.00	150807.00
समेकित कर	398280.00	218036.00
नगरीय विकास उपकर	62897.00	39737.00
शिक्षा उपकर	12463.00	7507.00
भूमि/भवन किराया	226320.00	128995.00
जल उपभोक्ता प्रभार	287800.00	144000.00
कुल योग	1237111.00	689082.00


मुख्य नगर प्रालिका अधिकारी
नगर परिषद पटेरा
जिला-दमोह, (म.प्र.)



Nagar Parishad Patera

Audit Financial Year 2020-21

1. Audit of Revenue :

Sr. No.	Particular	Remark
I.	The auditors is responsible for audit of revenue from various sources.	We have audited the Revenue of Nagar Parisad Patera from various sources like samekit kar, service tax, dukan kiraya, chungl chatl Purtl registration, nagar vikas fees, bajar baithki, aaye kar revenue rashi jal kar, nagar vikas fees. Moolbhoot subdha, praman Patra avedan fees, panjiyan Fees , tender fees , amanat fees, sansad nidhi , sochalaya fees, and etc. & we have found some discrepancies. It was found that some collections of Receipt Book No. 119 and 122, total amount Rs. 44286.00 was not deposited by the concern employee, it is informed to us that amount was deposited later on.
II.	He is also responsible to check the revenue Receipts from the counter files of receipt book And verify that the money received is duly Deposited in respective bank account.	We have Checked the Revenue receipt from counter files and money received is deposited in the respective bank account. It is noted that year wise break up Is not kept of the dues received during the previous year
III.	Delay beyond 2 working days shall be immediately brought to the notice of commissioner / CMO.	There has been not delay in deposit beyond 2 working days.
IV.	The entries in cash book shall be verified.	We have verified all entries in the cash book from vouchers and receipt book.
V.	The auditors shall specifically mention in the report , the revenue recovery against the quarterly and monthly targets. Any lapses in Revenue recovery shall be a part of the report.	Parishad has provided yearly target instead of quarterly /monthly. Total demand for all taxes for the year 2020-21 and actual recovery against yearly target is attached in separate sheet
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.	There has been no Fixed Deposit made by the Nagar Parishad . Therefore , no interest income from FDR.



कुल नगरपालिका अधिकारी
नगरपालिका पटारा
डामोह, (म.प्र.)

viii.	The auditor shall be responsible for verification of scheme wise project wise Utilization Certificate (UCs.). UCs shall be tallied with the income & expenditure records creation of fixed asset.	Project wise utilization certificate (uc's) not provided, Thus we are not unable to verify whether it is tallied with income and expenditure record and creation of fixed assets.
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3. Audit of book keeping:

Sr. No.	Particular	Remark
i.	The auditor is responsible for audit of all the book of accounts as well as stores.	We have audited the books of accounts and Stores register are maintained as per Accounting Rules applicable to urban Local Bodies.
ii.	He shall verify that all the books of accounts and stores are maintained as per accounting rules applicable to urban local bodies. Any discrepancies shall be brought to the notice of Commissioner / CMO.	We have audited the books of accounts and stores register are maintained as per Accounting Rules applicable to urban Local Bodies.
iii.	The auditor shall verify advance register and see that all the advances area timely recovered according to the conditions of advances all the cases of non-recovery shall be specifically mentioned in audit report.	Advance register is properly maintained by the nagar Prishad some discrepancies are mentioned as under : (i) Advance given to Shri Kammu Ahirwal on 21/08/2017 for official work not yet adjusted (ii) Advance given to Shei Prahlad Singh during 19-20 under Sambal Yojna, Not yet adjusted.
iv.	Bank Reconciliation statements (BRS) shall be verified from the records of ULB and the bank concerned. Bank reconciliation statements are not prepared, the auditor will help in the preparation of BRS.	Bank Reconciliation attached in the separate sheet. Previously Bank was not reconciled thus in every bank reconciliation of current year, there is opening difference appearing.
v.	He shall be responsible for verify the entries in the grant register. The receipts and payments of grants shall be duly verified from the entries in the cash book.	.The Receipt and payment of Grant as per the grant register are duly verified with the cash book and it is found in order.



मुख्य नगरपालिका अधिकारी
नगरपरिषद घटेरा
जिला-दमोह, (म.प्र.)

vi.	The auditor shall verify the fixed asset register from other records and discrepancies shall be brought to the notice of commissioner/CMO.	Fixed Asset Register was not produced before us. Therefore, we are unable to physically verify the Fixed Assets.
vii.	The auditor shall reconcile the account of receipt and payments especially for project funds.	Separated cash book was made for Pradhanmantri Awas Yojna, thus reconciliation was verified for this project,

4. Audit of FDR:

Sr. No.	Particular	Remark
i.	The auditors is responsible for audit of all fixed deposits and term deposits.	As reported to us, There was no Fixed Deposit or term deposit made by the Nagar Parishad.
ii.	It shall be ensured that proper records of FDR;s are maintained and all renewals are timely done.	Not Applicable.
iii.	The cases where FDR's / TDR's are kept at low rate of interest than the prevailing rate, shall be immediately brought to the notice of Commissioner /CMO.	Not Applicable.
iv.	Interest earned on FDR/TDR shall be verified from entries in the cash book.	Not Applicable

5. Audit of tenders/Bids:

Sr. No.	Particular	Remark
i.	The auditors is responsible for audit of all tenders/bids invited by the ULB;s.	We have audited the tenders/ bids. As per random sampling to tender document procedure and found in order.
ii.	He shall check whether competitive tendering procedures are followed for all bids.	We have checked and found that the competitive tendering procedure has been followed.
iii.	He shall verify the receipts of tender fee/ bid processing fee/performance guarantee both during the construction and maintenance period.	We have verifies the receipt of tender fees and other receipt on test basis and it is found in order.



मुख्य नगरपालिका अधिकारी
नगरपालिका परिसर
जिला-दमोह, (म.प्र.)

iv.	The bank guarantees, if received in lieu of bid processing fee/performance guarantees shall be verified from the issuing banks.	The is no tender called where guarantee is required to be called.
v.	The conditions of BG's shall also be verified. Any BG with any such condition which is against the interest 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
vii.	The contract closures shall also be verified by the auditor.	We have verified the contract closures and found in order.

6. Audit of grants and loans:

Sr. No.	Particular	Remark
i.	The auditor is responsible for audit of grants given by central Government and it's utilization.	Parishad has received various fund from the government, Grant wise register is maintained by the Nagar parishad.
ii.	He is responsible for audit of grants received from state Government and it's utilization.	Parishad has received various fund from the government, Grant wise register is maintained by the Nagar parishad.
iii.	He shall perform audit of loans provided for physical infrastructure and it's utilization. During this 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..	We have performed this audit procedure on loan provided for physical infrastructure and its utilization and its is found correct and as per order.
iv.	The auditor shall specifically point out any diversion of funds from capital receipts / grants / loans to revenue expenditure.	There is no diversion of funds.



मुळा नगर पालिका अधिकारी
कार्यालय मटेरा
जिला-दमोह (ग.प्र.)

v.	Apart from the audit observation. The auditors, is required to indicate discrepancies inadequacies in the system or procedures so that the step for improving that system can be initiated by the department to make it more efficient.	We have found some discrepancies discussed in above points.
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7. Other Observations:

Sr. No.	Particular	Remark
i.	Other Observations	There was monthly deduction of Tax deduction At source (TDS) but it was not duly deposited in Bank Monthly Basis. It is deposited in Quarterly Basis.
ii.	We have gone through Contractor's file on random basis and observed the following :	1. That majority of works contract are not completed within stipulated time. 2. No approval for extension of time period is obtained from the authority. 3. No penalty or Compensation is charged for delay in the work. 4. Photographs of Work Completed are also Not available in Contractor's File for Specific work.

Note:

1. The auditor's report shall include his observations on each of the scope (1-7) as defined above along with other observations/findings. The report without observations on each scope will not be entertained in any case. Consequently for non compliances , payments may be withheld.
2. The above scope of work is suggestive only, it is not exhaustive. The Commissioner/CMO may direct the auditor to perform audit of any other section in his office in addition to the above scope.



मुख्य नगरपालिका अधिकारी
नगरपालिका कार्यालय
दमोह, (म.प्र.)