
AUDIT REPORT

FOR THE YEAR 2020-2021

**NAGAR PALIKA PARISHAD, HATTA,
DIST. DAMOH**

AUDITORS:-

**PRAVEEN SHRIVASTAVA & CO
CHARTERED ACCOUNTANTS**

**Add: 23, Swastik Residency,
Near Sanjivany Bal Aashyam
Rajakhedi, Makroniya, Sagar (M.P.)
09755101010, 7470468008**



PRAVEEN SHRIVASTAVA & CO.

CHARTERED ACCOUNTANTS

23, Swastik Residency, Near Sanjivny Bal Aashyam,
Rajakhedi, Makroniya, Sagar (M.P.)-470001
Mob. 9755101010 Email- ps.ca07@gmail.com



AUDIT REPORT

To
The Chief Municipal Officer
Nagar Palika Parishad Hatta,

We have audited the books of accounts maintained under Nagar Palika Parishad Hatta, Damoh for the year ended on 31st march 2021. These statements are the responsibility of management of Nagar Palika Parishad Hatta. Our responsibility is to express an opinion on the receipts and payment, 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 required that we plan and perform the audit to obtain reasonable assurance about whether the financial record is prepared from material misstatement. An audit includes examining on test basis, evidence supporting the amounts and disclosure 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 my knowledge and belief were necessary for the purpose of our audit.
- (b) In our opinion and to the best of or information and according to the explanation given to us the books of account give a true and fair view.
- (c)
 - i) They are not maintaining fixed assests register so we were unable to verified physical verification of fixed assits.
 - ii) We have prepared balance sheet information available from receipt & payment accounts only.

Place : Sagar
Date: 14-9-2021

UDIN:- 21193781AAAAAX8131

Praveen Shrivastava & Co.
(Chartered Accountant)


CA ARPIT SHRIVASTAVA
(Partner)
M. No.: 193781



**कार्यालय नगर पालिका हटा
प्राप्ति भुगतान पत्रक 2020.21**


| आय | आय राशि | व्यय | व्यय राशि |
|---------------------------|------------|---|------------|
| प्रारंभिक शेष | 52,345,866 | ऑडिट फीस | 710,895 |
| समेकित कर चालू | 458,294 | अधिवक्ता फीस | 45,000 |
| समेकित कर बकाया | 1,065,470 | वेतन /अर्रर्स/ जी. पी. एफ. | 44,400,835 |
| संपत्ति कर चालू | 504,953 | सेवा निबित्त कर्मचारी को भुगतान | 1,052,654 |
| संपत्ति कर बकाया | 886,431 | ईपीएफ | 2,733,492 |
| शिक्षा उपकर चालू | 25,179 | सी. सी. रोड का निर्माण | 11,483,474 |
| शिक्षा उपकर बकाया | 48,885 | परिभाषित पैशन | 1,765,869 |
| विकास उपकर चालू | 161,814 | जी.एस.टी. की वापसी | 377,000 |
| विकास उपकर बकाया | 301,949 | कम्प्यूटर क्रय | 184,645 |
| जलप्रदाय शुल्क नया | 1,274,445 | कम्प्यूटर रिपेर या मरम्मत | 149,066 |
| जलप्रदाय शुल्क पुराना | 501,045 | डीजल ,ऑइल खर्च | 3,073,359 |
| जलप्रदाय टैक शुल्क | 63,320 | विजली बिल भुगतान | 4,164,029 |
| नामांतरण शुल्क | 23,950 | इलेक्ट्रॉनिक खर्च | 639,596 |
| नामांतरण फॉर्म शुल्क | 22,720 | फ्लेक्स /बनर/ प्रिंटिंग | 436,206 |
| नामांतरण फॉर्म शुल्क मकान | 10,180 | मीट मार्किट निर्माण | 504,876 |
| नल कनेक्शन | 6,750 | जीप / वाहन किराया | 183,081 |
| आधिभार | 189,550 | श्रमिकों को वेतन | 1,098,229 |
| चुंगी क्षति पूति | 15,910,572 | मवेशी उठवाई वा सफाई | 80,800 |
| सड़क चांजे | 50,707 | मोटर पंप की मरम्मत | 1,246,150 |
| सड़क मरम्मत शुल्क | 2,000 | नहार सफाई | 310,990 |
| विशेष सफाई शुल्क नया | 33,717 | फोटो कॉपी खर्च | 115,746 |
| विशेष सफाई शुल्क पुराना | 10,327 | पाइप लाइन /हैंड पम्प मरम्मत | 874,242 |
| सेक्युरिटी चांजे | 109,650 | प्रसूति सहायता | 54,720 |
| सेवा शुल्क | 47,228 | मरम्मत और रखरखाव | 496,351 |
| तखत सफाई शुल्क | 76,640 | सफाई खर्च | 257,096 |
| उपकार राशि | 33,935 | सफाई सामग्री क्रय | 400,912 |
| दुकान किराया | 213,263 | जलप्रदाय के खर्च | 737,213 |
| अबेडकर भवन किराया | 7,500 | वृक्षारोपण/ ट्री गाईड क्रय | 498,672 |
| मंगल भवन किराया | 218,600 | टेलीफोन / मोबाइल बिल | 1,558 |
| साहकारी पंजीयन शुल्क | 19,600 | टैट किराया | 457,757 |
| रजिस्ट्रेशन फीस | 29,800 | स्टेशनरी क्रय | 193,513 |
| आवेदन पत्र | 19,670 | वाचनालय किराया | 121,994 |
| बाजार बैठकी | 178,810 | वाहन क्रय | 1,280,000 |
| 1 माह का अग्रिम | 8,820 | वाहन सामग्री क्रय | 99,945 |
| अमानत राशि | 107,650 | वाहन/ जे.सी.बी. की मरम्मत | 434,538 |
| परफॉर्मेंस राशि | 268,504 | वाहन बीमा | 116,149 |
| पीएम आवास योजना | 44,573,003 | विज्ञापन | 354,332 |
| प्रसूती सहाता राशि | 41,040 | वेबसाइट रखरखाव | 55,590 |
| राज्य बिल | 597,000 | यात्रा देयक | 1,764 |
| जिम की किशत | 17,800 | जलाऊ लकड़ी क्रय | 118,740 |
| व्याज राशि | 484,911 | मुरम/ सस्तिफ्लिंग/ चाचरा | 441,165 |
| अन्य | 10,703 | अन्य | 23,233 |
| संचालन भोपाल से प्राप्त | 78,199,025 | पूताई | 148,789 |
| कनेक्शन शुल्क | 18,200 | अमानत राशी भुगतान | 210,098 |
| असेसमेंट नकल शुल्क | 7,418 | फर्नीचर एवं फिटिंग | 233,699 |
| डिस्क कनेक्शन चांजे | 1,550 | टैकर ब्लैडिंग | 46,343 |
| टैकर सफाई शुल्क | 35,750 | नालियों का निर्माण | 3,134,485 |
| टैक्स अधिभार शुल्क | 922 | स्ट्रीट लाइट्स, पंप हाउस, सी.सी.टी.व्ही. कैमरा ETC. | 3,240,008 |
| प्रीमियम राशी | 181,800 | नगदीकरण का भुगतान | 162,553 |





| | | | |
|----------------------------|-------------|---------------------------------------|-------------|
| विकास अनुमति शुल्क | 58,275 | फेस मास्क, सैनिटाइजर, फिलाइल ETC. | 688,513 |
| जन भागीदारी शुल्क | 13,000 | आंगनवाड़ी का भुगतान | 848,183 |
| नुरमाना कलेक्शन | 255,442 | लाइट फिटिंग | 186,684 |
| जे.सी.वी. किराया | 62,350 | प्रोफेशनल सेवाएं | 52,000 |
| अधिकार राशी | 3,585 | अतिरिक्त सहायता | 200,000 |
| ऑडिट राशी | 4,825 | पी.एम. आवास योजना भुगतान | 59,950,000 |
| क्लोनिज़र पंजीकरण शुल्क | 50,000 | टी.डी.एस. / आयकर भुगतान | 585,497 |
| टैंडर फॉर्म A बिक्री शुल्क | 12,000 | इन्टरनेट कनेक्शन भुगतान | 28,482 |
| होडिंग शुल्क | 10,000 | हडको कृषि किस्त | 182,084 |
| | | शौचालय निर्माण | 130,414 |
| | | तार फसिंग | 106,159 |
| | | स्टोर रूम निर्माण | 187,718 |
| | | निर्माण कार्य (पेवर ब्लाक लगाना) ETC. | 1,257,074 |
| योग | 199,876,393 | अंतिम शेष | 46,522,134 |
| | | योग | 199,876,393 |

Place Sagar
Date 14-9-2021

Praveen Shrivastava & Co.
Chartered Accountants


CA Arpit Shrivastava
M.No.193781


प्रशासक
नगर पालिका परिषद हटा
जिला-दमोह(म.प्र.)


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


आय-व्यय पत्रक 2020-21

| व्यय | व्यय राशी | आय | आय राशी |
|--|------------|---------------------------|------------|
| ऑडिट फीस | 710,895 | समेकित कर चालू | 458,294 |
| अधिवक्ता फीस | 45,000 | समेकित कर बकाया | 1,065,470 |
| वेतन /अरेअर्स/ जी.पी.एफ. | 44,400,835 | संपत्ति कर चालू | 504,953 |
| सेवा निर्दिष्ट कर्मचारी को भुगतान | 1,052,654 | संपत्ति कर बकाया | 886,431 |
| ईपीएफ | 2,733,492 | शिक्षा उपकर चालू | 25,179 |
| सी.सी.रोड का निर्माण | 11,483,474 | शिक्षा उपकर बकाया | 48,885 |
| परिभाषित पेंशन | 1,765,869 | विकास उपकर चालू | 161,814 |
| जी.एस.टी. की वापसी | 377,000 | विकास उपकर बकाया | 301,949 |
| कम्प्यूटर क्रय | 184,645 | जलप्रदाय शुल्क नया | 1,274,445 |
| कम्प्यूटर रिपेर वा मरम्मत | 149,066 | जलप्रदाय शुल्क पुराना | 501,045 |
| डीजल, ऑइल खर्च | 3,073,359 | जलप्रदाय टैक शुल्क | 63,320 |
| विजली बिल भुगतान | 4,164,029 | नामांतरण शुल्क | 23,950 |
| इलेक्ट्रॉनिक खर्च | 639,596 | नामांतरण फॉर्म शुल्क | 22,720 |
| फ्लेक्स /बनेर/ प्रिंटिंग | 436,206 | नामांतरण फॉर्म शुल्क मकान | 10,180 |
| मीट मार्केट निर्माण | 504,876 | नल कनेक्शन | 6,750 |
| जीप / वाहन किराया | 183,081 | आधिभार | 189,550 |
| श्रमिकों को वेतन | 1,098,229 | चुंगी क्षति पूर्ति | 15,910,572 |
| मवेशी ठठवाई वा सफाई | 80,800 | सड़क चार्ज | 50,707 |
| मोटर पंप की मरम्मत | 1,246,150 | सड़क मरम्मत शुल्क | 2,000 |
| नहर सफाई | 310,990 | विशेष सफाई शुल्क नया | 33,717 |
| फोटो कॉपी खर्च | 115,746 | विशेष सफाई शुल्क पुराना | 10,327 |
| पाइप लाइन /हैंड पम्प मरम्मत | 874,242 | सेक्युरिटी चार्ज | 109,650 |
| प्रसूति सहायता | 54,720 | सेवा शुल्क | 47,228 |
| मरम्मत और रखरखाव | 496,351 | तखत सफाई शुल्क | 76,640 |
| सफाई खर्च | 257,096 | उपकार राशि | 33,935 |
| सफाई समाग्री क्रय | 400,912 | दुकान किराया | 213,263 |
| जलप्रदाय के खर्च | 737,213 | अवेडकर भवन किराया | 7,500 |
| वृक्षारोपण/ ट्री गार्ड क्रय | 498,672 | मंगल भवन किराया | 218,600 |
| टेलीफोन /मोबाइल बिल | 1,558 | साहकारी पंजीयन शुल्क | 19,600 |
| टैट किराया | 457,757 | रजिस्ट्रेशन फीस | 29,800 |
| स्टेशनरी क्रय | 193,513 | आवेदन पत्र | 19,670 |
| याचनालय किराया | 121,994 | बाजार बैठकी | 178,810 |
| वाहन क्रय | 1,280,000 | 1 माह का अग्रिम | 8,820 |
| वाहन सामग्री क्रय | 99,945 | अमानत राशि | 107,650 |
| वाहन/ जे.सी.बी. की मरम्मत | 434,538 | परफॉर्मंस राशि | 268,504 |
| वाहन बीमा | 116,149 | पीएम आवास योजना | 44,573,003 |
| विज्ञापन | 354,332 | प्रसूती सहता राशि | 41,040 |
| वेबसाइट रखरखाव | 55,590 | राज्य वित्त | 597,000 |
| यात्रा देयक | 1,764 | जिम की किशत | 17,800 |
| जलाऊ लकड़ी क्रय | 118,740 | व्याज राशि | 484,911 |
| मुरम/ सस्तिफलिंग/ चाचरा | 441,165 | अन्य | 10,703 |
| अन्य | 23,233 | संचालन भोपाल से प्राप्त | 78,199,025 |
| पुताई | 148,789 | कनेक्शन शुल्क | 18,200 |
| अमानत राशी भुगतान | 210,098 | असेसमेंट नकल शुल्क | 7,418 |
| फर्नीचर एवं फिटिंग | 233,699 | डिस्क कनेक्शन चार्ज | 1,550 |
| टैकर व्लेडिंग | 46,343 | टैकर सफाई शुल्क | 35,750 |
| नालियों का निर्माण | 3,134,485 | टैक्स अधिभार शुल्क | 922 |
| स्ट्रीट लाइट्स, पंप हाउस, सी.सी.टी.व्ही. कैमरा ETC. | 3,240,008 | प्रीमियम राशी | 181,800 |




| | | | |
|---------------------------------------|-------------|----------------------------|-------------|
| नगदीकरण का भुगतान | 162,553 | विकास अनुमति शुल्क | 58,275 |
| फेस मास्क, सैनिटाइजर, फिनाइल ETC | 688,513 | जन भागीदारी शुल्क | 13,000 |
| आगनवाडी का भुगतान | 848,183 | जुरमाना कलेक्शन | 255,442 |
| लाइट फिटिंग | 186,684 | जे.सी.बी. किराया | 62,350 |
| प्रोफेशनल सेवारे | 52,000 | अधिकार राशी | 3,585 |
| अर्तेष्टि सहायता | 200,000 | ऑडिट राशी | 4,825 |
| पी.एम. आवास योजना भुगतान | 59,950,000 | क्लोनिजेर पंजीकरण शुल्क | 50,000 |
| टी.डी.एस. / आयकर भुगतान | 585,497 | टेंडर फॉर्म A बिक्री शुल्क | 12,000 |
| इन्टरनेट कनेक्शन भुगतान | 28,482 | होडिंग शुल्क | 10,000 |
| हडको कृण किस्त | 182,084 | व्यय आय से अधिक | 6,328,608 |
| शौचालय निर्माण | 130,414 | | |
| तार फंसिंग | 106,159 | | |
| स्टोर रूम निर्माण | 187,718 | | |
| निर्माण कार्य (पेबर ब्लाक लगाना) ETC. | 1,257,074 | | |
| मीट मार्किट निर्माण | 504,876 | | |
| | 153,859,135 | | 153,859,135 |

Place Sagar
Date 14-9-2021

Praveen Shrivastava & Co.
Chartered Accountants

CA Arpit Shrivastava
M.No.193781


प्रशिक्षक
नगर पालिका परिषद हटा
जिला-दमोह(म.प्र.)


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

नगर पालिका परिषद् हटा वर्ष 2020-21

ANNEXURE 1

Name of ULB नगर पालिका हटा जिला दमोह

Name of Auditor प्रवीण श्रीवास्तव एंड कं.

AUDIT OF REVENUE

| | राजस्व कर वसूली | Reciept in RS | | Growth | OBSERVATION | SUGGESTION |
|---|--------------------|---------------|--------------|--------|-------------------------|-----------------------------|
| | | YEAR 2019-20 | YEAR 2020-21 | | | |
| 1 | संपत्तिकर | 1,236,814 | 1,391,384 | 1.12 | Growth rate is positive | |
| 2 | समेकित कर | 1,288,216 | 1,523,764 | 1.18 | Growth rate is positive | More attention is required. |
| 3 | नगरीय विकास उपकर | 854,832 | 463,763 | 0.54 | Growth rate is negative | |
| 4 | शिक्षा उपकर | 86,043 | 74,064 | 0.86 | Growth rate is negative | |
| | कुल योग | 3,465,905 | 3,452,975 | | | |
| | | | | | | |
| | गैर राजस्व वसूली | | | | | |
| 1 | भवन भूमि किराया | 1,298,945 | 501,713 | 0.39 | Growth rate is negative | |
| 2 | जल उपभोक्ता प्रभार | 1,742,430 | 1,775,490 | 1.02 | Growth rate is positive | More attention is required. |
| | कुल योग | 3,041,375 | 2,277,203 | | | |
| | | | | | | |
| | महा योग | 6,507,280 | 5,730,178 | | | |



PRAVEEN SHRIVASTAVA & CO.**CHARTERED ACCOUNTANTS**

23, Swastik Residency, Near Sanjivny Bal Aashyam,

Rajakhedi, Makroniya, Sagar (M.P.)-470001

Mob. 9755101010

Email- ps.ca07@gmail.com**Abstract Sheet for reporting on Audit Paras for Financial Year 2020-21****Name of ULB -HATTA**

| Name of the Auditors - PRAVEEN SHRIVASTAVA & CO. | | | | |
|--|--|--|--|--|
| S.no. | Parameters | Description | Observation in Brief | Suggestion |
| 1 | Audit of Revenue | We have audited the revenue of Nagar Palika Parishad from various sources. | Less recovery from Bhumi/ Bhawan Kiraya due to public not paying amount | Serve notice to pending Recovery |
| 2 | Audit of Expenditure | We have performed test check of payment vouchers entered in the main Cash book and Grant register. | We have observed that some of the payments are not supported with original bills. | ULB official should collect the bill and filled it. |
| 3 | Audit of Book keeping | We checked all the Books of Accounts prepared by the ULB (Main Cash book, cashier Cash Book Grant Register etc.) | We observed that ULB has not maintained fixed Assets Register. | ULB should prepare Fixed assets register and update it time to time. |
| 4 | Audit of FDR | NO FD has been made | | |
| 5 | Audit of Tenders / Bids | We have test checked the tender /bid file and found that the process have been properly followed and was as per the rules. | No Observations | NA |
| 6 | Audits of Grant & loans | We have checked and verified the Grants received from central and state Government. | No Material observation | NA |
| 7 | Incidences relating to diversion of fund from Capital receipts /Grants /Loans to revenue nature expenditure & from one Scheme / Projects to another. | We did not observed any of such cases | No Observations | NA |
| 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 & Other grants etc. | Revenue Expenditure is 2 times of Revenue Income | We observed that Revenue expenditure is majorly done from grants and revenue income from own resources is very low | We suggest that ULB should take strict action to recover the tax by issuing notice to the public . |
| | b)Percentage of capital Expenditure with respect to Total | Capital Expenditure = 80,345,041 /- & Total Expenditure = 153,859,135 /- | We observed that the major source of capital expenditure is | |



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| | Expenditure. | Ratio = 52.21% (80,345,041 / 153,859,135) | grants due to low recovery of taxes from public. | |
|----|---|---|--|-----------------------------------|
| 9 | Whether all the temporary advances have been fully recovered or not. | No such cases Found. | No observations | NA |
| 10 | Whether the bank Reconciliation Statement have been regularly prepared. | Reconciliation not provided to us. | No observations | Bank Balances are not reconciled. |
| 11 | BALANCE SHEET PREPARATION | NA. | No observations | NA |

Place : SagarDate : 14-9-2021Praveen Shrivastava & Co.
(Chartered Accountants)

CA. ARPIT SHRIVASTAVA

(Partner)

M. No.: 193781

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Email- ps.ca07@gmail.com**NAGAR PALIKA PARISHAD, HATTA****Audit financial Year 2020-21**

The auditor's scope of work:

I. Audit of Revenue:

| Sr. N. | Particular | Remark |
|--------|--|---|
| I. | The auditor is responsible for audit of revenue for various sources. | We have audited the revenue of nagar parisad from various sources like samekit kar, service tax, dukan kiraya, chungi chati purti registration, nagar vikas fees, moolbhoot subdha, pranam patra avedan fees, panjiyan fees, tender fees, amanat fees, sansad nidhi sochalaya fees, and etc. & We have not found any discrepancies. |
| 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. |
| 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 |
| IV. | The entries in cashbook shall be verify | We have verified all entries in the cash book and we have found discrepancies which we have corrected in Income and Expenditure Account and also directed Accountant to rectify them. |
| 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. | Parisad has provided yearly target instead of quarterly/monthly. |
| VI. | The auditors shall verify the interest income from FDR's and verify that interest income is dully and timely accounted for in cash book. | No Details provided by parishad for verification of the same. |
| VII. | The cases where the investment are made on lesser interest rates shall be brought to the notice of the commissioner/CMO | There is no investment made by the Nagar Parishad. |



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**2. Audit of expenditure:**

| Sr. N. | Particular | Remark |
|--------|--|--|
| i. | The auditor is responsible for audit of expenditure under all the schemes. | We have audited the expenditure under all the schemes and found no discrepancies. |
| ii. | He is also responsible for checking the entries in cash book and verifying them from relevant vouchers. | We have verified the entries in cash book and it is found in order. |
| iii. | He should also check monthly balances of the cash book and verifying them | We have checked the monthly balance of the cashbook and is found in order. |
| IV. | He shall verify that the expenditure for a particular scheme any over payment shall be brought to the notice of the commissioner/CMO | Scheme wise utilization certificate has not been prepared. Hence we are unable to comment whether any has been made or not. |
| V. | He shall also verify that the expenditure is accordance with the guideline, directives act and rules issued by Government of India/State Government. | The expenditure incurred is in accordance with guidelines issued. |
| VI. | During the audit financial propriety shall also be checked .All the expenditure shall be supported by financial and administrative sanction recorded by competent authority and shall be limited to the administrative and financial limited of the sanctioning authority. | We have checked the transaction and financial propriety is found and found within the limits of sanctioning authority. |
| VII. | All the case where appropriate sanction have not been obtained shall be reported and the compliance Of audit observations shall be ensured during the audit .Non compliances of audit paras shall be brought to the notice of commissioner/CMO | No such case found. |
| VIII. | The auditors shall be responsible for verification of scheme wise projects wise utilization Certificate (UCs).UCs shall be tallied with the income & expenditure records creation of fixed assets. | Project wise utilization certificate (uc's) not provided vice versa we are not able to verify whether it is tallied with income and expenditure record and creation of fixed assets. |
| IX. | The auditor is responsible for audit of the temporary advances have been fully recovered. | No such case found. |



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3. Audit of book keeping:

| Sr. N. | 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 the commissioner/CMO | We have audited the books of account and stores register are maintained as per Accounting Rules applicable Bodies. |
| III. | The auditor shall verify advance register and see that all the advance timely recovered accounting to the condition of advances All the case of non-recovery Shall be specially mentioned in audit report. | There were no advances made by the Nagar parishad. So, no query of recovery or non recovery. |
| IV. | The auditors shall verify that all the temporary advances have been fully recovered. | No such cases found. |
| V. | Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned .Bank reconciliation statement are not prepared, the auditor will help in the preparation of BRS. | Bank Reconciliation statement is not prepared therefore we can't verify the records. We guided the Management (Accountant) to prepare the BRS but he was not to do so. |
| VI. | He shall be responsible for verify the entrees in the grant register . The receipts and payments of grants shall be duly verified from the entries in the cash book. | We Have not Checked and verified the Grants Received from Central and State Government as the same are not produced for Verification. |
| VII. | The auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notice of commissioner /CMO | There is no maintenance of fixed Asset Register. Therefore, we are unable to physically verify the Fixed Assets. |
| VIII. | The auditor shall reconcile the account of receipt and payment s especially for project funds. | The reconciliation of receipt and payment of project fund is not prepared and not found in order. |



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4. Audit for FDR:

| Sr. N. | Particular | Remark |
|--------|---|---|
| I. | The auditor is responsible for audit of all fixed deposit and term deposit | No Details provided by parishad for Verification of the same. |
| II. | It shall be ensured that proper records of FDR;s are maintained and all renewals are timely done. | No Details provided by parishad for Verification of the same |
| III. | The cases whrer FDR's/TDR's are kept at low rate of interest then the prevailing rate ,shall be immediately brought to the notice of commissioner/CMO | No Details provided by parishad for Verification of the same |
| IV. | Interest earned on FDR / TDR shall be verified from entries in the cash book. | No Details provided by parishad for Verification of the same |



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5. Audit of tenders/Bids:

| Sr. N. | Particular | Remark |
|--------|---|--|
| I. | The auditor is responsible for audit of all tender /bids invited by the ULB;s. | We have audited the Tenders/bids. As per random sampling to tender document procedure which is followed by the NAGAR PARISHAD given below. a) First publish information newspaper. b) Second charging fees for the application security deposit and selecting the most appropriate c) Third for most appropriate application given work order |
| II. | He shall check whether competitive tendering procedure is followed for all bids. | We have checked and found that the competitive tendering procedure has been followed. |
| III. | He shall verify the receipt 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 and it is found in order. |
| IV. | The bank guarantees, if received in lieu of bid processing fee /performance guarantees shall be verified from the issuing banks. | There 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 case 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 |



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6. Audit of grants and loans:

| Sr. N. | Particular | Remark |
|--------|--|---|
| I. | The auditors are responsible for audit of grants given by central Government and its utilization. | They have received funds from central government but parishad has not provided any document of approval of the utilization certificates. |
| II. | He is responsible for audit of grants received from state government and its utilization | They have received funds from state government but parishad has not provided any document of approval of the utilization certificates. |
| III. | He shall perform audit of loan provided for physical infrastructure and its utilization. During this audit the auditor shall specially comment on the revenue mechanism i.e. whether the assets 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 it is found correct and as per order. |
| IV. | The auditor shall specifically point out any diversion of funds from capital receipt /grant /loans to revenue expenditure. | There is no diversion of funds. |
| V. | Apart from the audit observation. The Auditor is required to indicate discrepancies inadequacies in the system or procedures so that the step for improving the system can be initiated by the department to make it more efficient. | We have found some other discrepancies discussed in other observation points. |

Note:

1. The auditor's report shall include his observations on each of the scope (1-6) as defined above along with other observation/findings. The report without observations on each scope will not be entertained in any case, consequently for non-compliance, payments may be withheld.
2. The above scope of work is suggestive only, it is not exhaustive. The commissioner/CMO may direct the auditors to perform audit of any other section in addition to the above scope.

