

कार्यालय नगर परिषद् कुरवाई, जिला विदिशा, (म.प्र.)

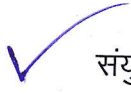
Email – cmokurwai@mpurban.gov.in



कमांक/लेखा शाखा/2022/1095

कुरवाई दिनांक 30/05/2022

प्रति,



संयुक्त संचालक महोदय, (वित्त)
नगरीय प्रशासन एवं विकास,
म.प्र. भोपाल

विषय :- वित्तीय वर्ष 2020-2021 का अंकेक्षण प्रतिवेदन प्रस्तुत करने बावत्।

संदर्भ :- संचालनालय नगरीय प्रशासन एवं विकास म.प्र., भोपाल का पत्र क्रं./ऑडिट/लेखा-शा.
-4(क)/2021/10082 दिनांक 23/06/2021.

महोदय,

उपरोक्त विषय एवं संदर्भित पत्र के पालन में निवेदन है कि वर्ष 2020-2021 की संपरीक्षा कार्य हेतु चार्टर्ड एकाउन्टेन्ट्स राहुल रावत एण्ड कंपनी को सूचीबद्ध किया गया था। उपरोक्त फर्म द्वारा अंकेक्षण का कार्य पूर्ण कर ऑडिट रिपोर्ट तैयार कर प्रस्तुत की गई है जो श्रीमान की ओर सादर प्रेषित।

मुख्य नगरपालिका अधिकारी
मुख्य नगर पालिका अधिकारी
नगर परिषद्, कुरवाई
नगर परिषद् कुरवाई

पृ.कमांक/लेखा शाखा/2022/

कुरवाई दिनांक

प्रतिलिपि :-

1. आयुक्त महोदय नगरीय प्रशासन एवं विकास म.प्र शासन भोपाल की ओर सादर सूचनार्थ प्रेषित।
2. संभागीय संयुक्त संचालक महोदय, नगरीय प्रशासन एवं विकास भोपाल संभाग भोपाल की ओर सादर सूचनार्थ प्रेषित

मुख्य नगरपालिका अधिकारी
नगर परिषद्, कुरवाई

RAHUL RAWAT & CO.

Chartered Accountant



Add : 138, Malviya Nagar

in Front of Old Patkar Bhawan

Bhopal - Pin Code 462023

Mobile No. 8839443031

Email Id : carahulrawatt@gmail.com

AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL KURWAI, DISTRICT VIDISHA (M.P)** for the year ended 31st March 2021, which are in agreement with the books of account maintained by the said Municipal council. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above said concern so far as appears from our examination of books, subject to the comments given below:

1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.
3. In our opinion and to the best of our information and according to explanations given to us, they said accounts give a true and fair view in respect of Receipt & Payment Account for the year ending as on 31st March 2021.

For Rahul Rawat & Co.

Chartered Accountant

FRN No.



मुख्य नगर पालिका अधिकारी
नगर परिषद कुरवाई

UDIN: 22439685AJUER09838

MUNICIPAL COUNCIL KURWAI

AUDIT OBSERVATIONS

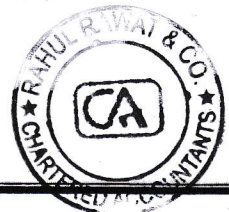
Audit of Revenue

- We have audited the resources of revenue on the sample basis.
- Yes, we checked some Revenue receipts from the counter file of Receipt Book on test check basis and verified that the money received is duly deposited in respective Bank Accounts on time.
- CMO gives 2 working days for the deposition of money to the Bank and at the time of audit, we found that there was no delay in deposit the amount of revenue collected.
- There was no FDR made by the council.
- No, we have not seemed any Investment on lesser interest rate.
- Receipts and Payments Account was prepared and provided by the council. We checked the same on test check basis.

Audit of Expenditures

- We covered the Expenditures on test check basis during the process of Audit.
- We have checked entries in cash book with respective vouchers and found them satisfactory.
- While checking Accountant Cash Book, the bills and vouchers were correct according to books. As per our examination, we have not found any reportable instance.
- No mistake was found in monthly balance of the Cash Book.


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नगर परिषद कुरवाई



- We verified that Expenditures of Particular schemes were not over Budget and expended according to guidelines, directives, acts and rules issued by Government of India/ State Government.
- All the Expenses were under financial propriety and the Expenditure was according to the financial, technical and administrative sanction accorded by the competent authority.
- In our view, no such material cases were observed in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.
- As per the ULB guideline, if the Fire Brigade goes outside of Municipal area, there is some decided amount which has to be paid by the other MC/Gram Panchayat is not taken by the ULB.

Audit of Book Keeping

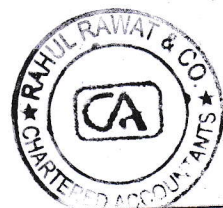
- We checked the books of accounts which were maintained and provided during the audit by the Municipal Council.
- Except Cash book, some of registers/records have not been maintained properly. Observations in respect of records of ULB are as follows -

Accounts Department

Audit observations about accounts department are as follows -

- Cash book was maintained properly but found without store keeper stamp.
- EMD and SD Registers have not found during the audit.


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 नगर परिषद कुरवाई



Store Department

During the examination of stock records, we found that proper records were maintained and balances of items were brought forward from last year properly but yet some irregularities were observed -

- Generally, demand letters/Slips are not obtained for issuing material.
- Fixed asset register is not kept by the council.
- According to store register, issued receipts books were not submitted back to store department.

Revenue Department

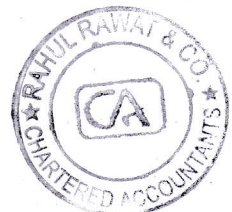
During the examination of revenue records, we found that proper records were maintained and balances of dues were brought forward from last year properly. Sometimes, revenue officer in charge has not verified the collection registers; we suggested them to regulate the observations during the audit.

Sanitation Department

During the examination of sanitation records, some irregularities were observed -

- Chemical usage records were not found.
- Proper light & Vehicle repairing register should be kept. Record of them should be maintained separately not only in store register.

मुख्य नगर पालिका अधिकारी
नगर परिषद कुरवाई



Water Supply Department

During the examination of water supply records, some irregularities were observed –

- Record of repairing of motor pumps, hand pumps, pipe lines should be maintained in stock register only.
- Record of chemical usage was not found during the audit.

Establishment Department

- Charge list or register was not maintained by the ULB.
- Dispatch register was not provided during the audit.

PWD Department

- Construction Register was not maintained by the ULB.
- Repairing register was not maintained.

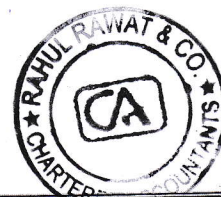
Audit of FDRs

- While auditing, we found that there was no any FDR made by the council.

Audit of Tenders

- During the audit, on the basis of examination of tender files provided and note sheets attached with the vouchers, we found that tender procedure has been followed by the council. However, some irregularities were found and suggest them to rectify.
- No Bank guarantee has been received.

मुख्य नगर पालिका अधिकारी
नगर परिषद कुरुवाई




Audit of Grants & Loans

During the audit, we found some observations about grants are as follows -

- We examined all the grants received from the Central/State government and of their utilization on test check basis.
- During the Audit, we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital except that all grants have been used for the purpose for which grants have received.
- Council has paid Rs. 27,74,367/- towards HUDCO loan installments and Rs. 3,51,85,523/- was outstanding principal amount at the end of the year as per the demand letter from HUDCO provided by the council.

For RAHUL RAWAT & CO.

CHARTERED ACCOUNTANTS


मुख्य नगर पालिका अधिकारी
नगर परिषद कुरुवाड



MUNICIPAL COUNCIL KURWAI
RECEIPT & PAYMENT ACCOUNT
FOR THE PERIOD FROM 1 APRIL 2020 TO 31 MARCH 2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance		Establishment Expenses स्थापना व्यय	2,34,28,784
Cash Balance		Salaries & Allowances स्थाई कर्मचारी वेतन	1,30,52,155
Bank Balance	2,07,57,146	G.P.F जी.पी.एफ	8,00,930
		Wages-Temporary Staff (अस्थायी वेतन)	95,75,699
Tax Revenue	19,17,482		
Property Tax - (सम्पत्ति कर)	4,61,933	Administrative Expenses - प्रशासनिक व्यय	14,82,623
Samekit Kar-Consolidated - (समेकित कर)	1,46,607	Telephone Expenses	22,086
Education Cess - (शिक्षा उपकार)	1,09,411	Printing/Flex/Stationery Expenses	1,16,857
Urban Development Cess - (नगरीय विकास उपकार)	1,02,600	Advertisement Expense (विज्ञापन व्यय)	4,09,196
Water Tax- (जल कर)	10,96,931	News Paper (न्यूज पेपर)	13,121
		Legal Fees (कानूनी व्यय)	12,000
		Consultancy Fees (सलाहकार फीस)	2,73,843
Rental Income from Municipal Properties	4,64,300	Fire woods	2,47,858
Rent-Land & Building	4,01,585	Swachchhata Sarvekshan Expenses	2,72,662
Rent-Market (बाजार बैठक)	62,715	Other Administrative Expenses (अन्य व्यय)	1,15,000
Fees & Charges	8,37,182	Operations & Maintenance - परिचालन व्यय	77,47,914
		Fuel, Petrol & Diesel (डीजल व्यय)	14,04,252
Assigned Revenues & Compensation	1,90,27,000	Electricity Expenss (विधुत बिल)	63,43,662
Compensation-Octroi (ढुंगी)	1,64,11,000		
Compensation-Passanger Tax (यात्री कर)	6,00,000	Water Works - जल प्रदाय कार्य	33,43,318
Export Tax	9,00,000		
Compensation-Stamp Duties (मुद्रांक शुल्क)	11,16,000	Electricity Work - विधुत कार्य	7,66,390
		Electricity Material Purchase (विधुत सामग्री कय)	7,66,390
Grants, Contributions & Subsidies	9,73,06,000	Sanitation Work - सफाई कार्य	25,33,231
Grant GoMP- State Finance Commission (राज्य वित्त आयोग)	36,22,000	Sanitation/Conservancy Material - Other	14,79,020
Grant GoMP- Road Development (सड़क मरम्मत)	16,82,000	Garbage Vehicle purchase	10,54,211
Grant GoMP- Moolbhut Suvidha (मूलभूत सुविधा)	36,71,000		
Grant Gol- PMAY	7,40,80,000	Hire Charges - किराया व्यय	7,21,619
Grant Gol- 15Th Finance Commission	1,42,51,000	Hire Charges-Machinery (किराया - मशीन)	4,39,843
		Hire Charges-Vehicle (किराया - वाहन)	2,81,776
FDR withdrawn	1,03,75,961	Repair & Maint - मरम्मत और संधारण	25,31,921
		R & M - Vehicle (वाहन मरम्मत)	5,55,342
		Material Supply	18,80,579
		R & M - Infra.Assets (अन्य - मरम्मत)	96,000
		Deposit Return/ Advance - जमा वापसी/अग्रिम	8,29,953
		SD Refund	8,29,953

50



			Construction Work - निर्माण कार्य		77,75,378
			Drain - नाली	23,50,578	
			CC Road - रोड	28,66,352	
			Welcome Gate	60,360	
			Shade Construction	1,02,240	
			Cross Net expenses	6,51,908	
			Boundry Wall (बाउंड्रीवाल)	5,06,515	
			Toilets	97,611	
			Paver Block work	2,94,723	
			Handpump	1,65,529	
			Construction - Park (पार्क निर्माण)	6,79,562	
			Grants, Contributions & Subsidies		93,62,319
			Jalawardhan Yojna	79,65,862	
			CM Adhochaanrachna	13,96,457	
			Own Programe - अन्य कार्यक्रम		3,42,85,133
			PMAY (प्रधानमंत्री आवास योजना)	3,42,85,133	
			Finance Charges - वित्तीय व्यय		27,74,367
			HUDCO Loan Repayment	27,74,367	
			Sundry Expenses	28,41,759	
			Opening Balance		5,02,60,362
			Cash Balance		
			Bank Balance	5,02,60,362	
				15,06,85,071	15,06,85,071
	15,06,85,071	15,06,85,071			

FOR RAHUL RAWAT & CO.
Chartered Accountants

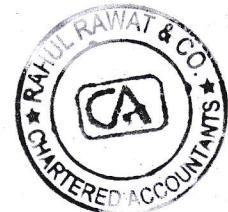
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MUNICIPAL COUNCIL KURWAI
INCOME & EXPENDITURE ACCOUNT
FOR THE PERIOD FROM 1 APRIL 2020 TO 31 MARCH 2021

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Establishment Expenses स्थापना व्यय		Tax Revenue	19,17,482
Salaries & Allowances स्थाई कर्मचारी वेतन	1,30,52,155	Property Tax - (सम्पत्ति कर)	4,61,933
जो पी.एफ	8,00,930	Samekit Kar-Consolidated - (समेकित कर)	1,46,607
Wages-Temporary Staff (अस्थायी वेतन)	95,75,699	Education Cess - (शिक्षा उपकर)	1,09,411
		Urban Development Cess - (नगरीय विकास उपकर)	1,02,600
		Water Tax- (जल कर)	10,96,931
Administrative Expenses - प्रशासनिक व्यय			
Telephone Expenses	22,086		
Printing/Flex/Stationery Expenses	1,16,857	Rental Income from Municipal Properties	4,64,300
Advertisement Expense (विज्ञापन व्यय)	4,09,196	Rent-Land & Building	4,01,585
News Paper (न्यूज पेपर)	13,121	Rent-Market (बाजार बैठक)	62,715
Legal Fees (कानूनी व्यय)	12,000		
Consultancy Fees (सलाहकार फीस)	2,73,843		
Fire woods	2,47,858	Fees & Charges	8,37,182
Swachhata Sarvekshan Expenses	2,72,662		
Other Administrative Expenses (अन्य व्यय)	1,15,000		
		Assigned Revenues & Compensation	1,90,27,000
		Compensation-Octroi (सुंजी)	1,64,11,000
Operations & Maintenance - परिचालन व्यय		Compensation-Passanger Tax (पात्री कर)	6,00,000
Fuel, Petrol & Diesel (डीजल व्यय)	14,04,252	Export Tax	9,00,000
Electricity Expenses (विद्युत बिल)	63,43,662	Compensation-Stamp Duties (मुद्रांक शुल्क)	11,16,000
Water Works - जल प्रदाय कार्य	16,71,659		
		Grants, Contributions & Subsidies	2,32,26,000
Electricity Work - विद्युत कार्य		Grant GoMP- State Finance Commission (राज्य वित्त आयोग)	36,22,000
Electricity Material Purchase (विद्युत सामग्री क्रय)	3,83,195	Grant GoMP- Road Development (सड़क मरम्मत)	16,82,000
		Grant GoMP- Moolbhut Suvidha (मूलभूत सुविधा)	36,71,000
Sanitation Work - सफाई कार्य		Grant GoL- 15Th Finance Commission	1,42,51,000
Sanitation/Conservancy Material - Other	14,79,020		

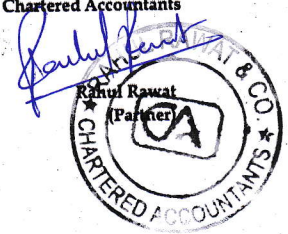
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नगर परिषद कुरुवाई



Hire Charges - किराया व्यय		7,21,619		
Hire Charges-Machinery (किराया - मशीन)	4,39,843			
Hire Charges-Vehicle (किराया - वाहन)	2,81,776			
Repair & Maint. - मरम्मत और संधारण		25,31,921		
R & M - Vehicle (वाहन मरम्मत)	5,55,342			
Material Supply	18,80,579			
R & M - Infra.Assets (अन्य - मरम्मत)	96,000			
Sundry Expenses	28,41,759	28,41,759		
EXCESS OF INCOME OVER EXPENDITURE (SURPLUS)	31,83,470			
	4,54,71,964	4,22,88,494	4,54,71,964	4,54,71,964

FOR RAHUL RAWAT & CO.
Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर परिषद कुरुवाई



REVISED ABSTRACT SHEET FOR REPORT ON AUDIT PARAS FOR FINANCIAL YEAR 2020-21

NAME OF ULB :- KURWAI
NAME OF AUDITOR :- RAHUL RAWAT & CO.

Sr No	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
		2019-20	2020-21	% of Growth		
1	Audit of Revenue					
a.	REVENUE COLLECTION					
	Property Tax	2,87,431.00	4,61,933.00	60.71%	Tax collection has increased gracefully.	Council Should keep on working towards maintaining such a high growth rate in the up coming years.
b.	Consolidated Tax	1,97,439.00	1,46,607.00	-25.75%	Other Fees and tax collection has decreased with a markable rate.	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity.
c.	Development Cess	81,276.00	1,02,600.00	26.24%	Cess collection has increased with a good rate.	Council Should keep on working towards increasing or maintaining the growth rate in the up coming years.
d.	Education Cess	84,025.00	1,09,411.00	30.21%	Cess collection has increased with a good rate.	Council Should keep on working towards increasing or maintaining the growth rate in the up coming years.
TOTAL (A)		6,50,171	8,20,551			

a.	B. NON REVENUE COLLECTION					
	Rent of Land & Buliding/Shops	2,60,302.00	4,64,300.00	78.37%	Tax collection has increased gracefully.	Council Should keep on working towards maintaining such a high growth rate in the up coming years.
b.	Water Tax	8,71,303.00	10,96,931.00	25.90%	Cess collection has increased with a good rate.	Council Should keep on working towards increasing or maintaining the growth rate in the up coming years.
c.	Solid Wastage Management	-	-	0.00%	No comments	No comments
d.	Other Fees & Taxes	6,29,286.00	8,37,182.00	33.04%	Cess collection has increased with a good rate.	Council Should keep on working towards increasing or maintaining the growth rate in the up coming years.
TOTAL (B)		17,60,891	23,98,413			

GRANT TOTAL (A) + (B) 24,11,062.00 32,18,964.00



मुख्य नगर पालिका अधिकारी
नगर परिषद कुरवाई

Sr. No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	Some bills and vouchers were found with irregularities regarding necessary aspects.	During the audit, some bills and vouchers were found with irregularities such as date, signatures etc. which were suggested for rectification and for paying attention in future in this regard.	Council should obtain proper bills and should maintain vouchers properly with all regards.
3	Audit of Book Keeping	We checked the books of accounts which maintained and made available for us during the audit by the Municipal Council.	Departments had some issues in regards of book keeping. (For more details Refer Observation sheet)	Council should maintain proper books of accounts for all departments
4	Audit of FDRs	While Auditing, we found that there was no any FDR in the ULB.	FDR was not made by the council.	If FDR made, proper Register should be maintained & Interest on FDRs should be recorded in cashbook timely.
5	Audit of Tenders / Bids	1. We examined Tenders/bids documents on the basis of note sheets attached with the vouchers and some files which were made available for us during the audit. 2. Tenders which were found during the audit have followed proper tendering procedures.	As per our observation, ULB has followed proper tender process.	Proper Files/Records should be maintained for Tenders & Bids and proper process should be kept followed.



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नगर परिषद कुर्वाड़

6	Audit of Grants & Loans	Refer the "Audit of Grants & Loans" head of audit observation sheet	During Audit we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital. Except that all grants have been used for the purposes for which grants have been received.	Grants Register must be Prepared as per ULB approved format.
7	Incidences relating to diversion of fund from Capital receipts/ grants / Loans to Revenue Nature Expenditure and from one scheme / Project to another	No Such diversion of fund We didn't found any incidences relating to diversion of funds from Capital receipts\ Grants\ Loans to Revenue Nature Expenditure and from one scheme to another scheme.	No Such Observation Found	There Should be proper bifurcation of capital and revenue nature receipts and expenditure.
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.	968.53%	No Such Major Observation found	The Total Expenses is very High in comparison of Income, so council should make more efforts to meet out the Expenditure form its Revenue Receipts.
b	Percentage of Capital Expenditure with respect to total Expenditure	19.21%	No Such Major Observation found	The capital expenditures are very low in comparison of Total expenditures, Council should make policies to increase the percentage of capital expenditures so that council can have more valuable assets.
8	Whether all the temporary advances have been fully recovered or not.	No advances found during the year.	No observations	Advances should be recovered regularly from salary of employees and proper register should be maintained and updated timely.
9	Whether bank reconciliation statement is being regularly prepared.	No, Bank Reconciliation Statements were not found during the audit.	No observations	BRSs should be prepared on monthly basis and proper File should be maintained for keeping such BRSs.

Date :
Place : Bhopal

For RAHUL RAWAT & CO.
Chartered Accountant

मुख्य नगर पालिका अधिकारी
नगर परिषद कुरुवाई

