2020-21
Annual Audit Report

Nagar Palika, Raghogarh-Vijaypur

District – Guna *(M.P.)*

Financial Year: 2020-21

Tibrewal Chand & Co.
CHARTERED ACCOUNTANTS

Head Office:- Level 1, KK-5 Civil Township, Rourkela, Odisha, India - 769004

Branch Office:- House No 55 Vinay Nagar,Sector - 1 Jail Road, Lashkar,Gwalior, 474012

TIBREWAL CHAND & CO.
Chartered Accountants

Level 1, KK-5 Civil Township, Rourkela,
Odisha, India - 769004

AUDITOR'S REPORT

We have audited the attached Financial Statement of **"NAGAR PALIKA PARISHAD – RAGHOGARH-VIJAYPUR, DIST - GUNA (M.P.)"** as at 31.03.2021, for the period from 01.04.2020 to 31.03.2021. These financial statements are the responsibility of the Nagar Palika. Our responsibility is to express an opinion on these financial statements based on our audit.

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 statements are free from material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts subject to notes gives a true and fair view in conformity with the accounting principles generally accepted in India.

(a) In the case of the Receipt and Payment Account of the receipt and payment of **"NAGAR PALIKA PARISHAD – RAGHOGARH-VIJAYPUR, DIST - GUNA (M.P.)"** during the year ended on 31.03.2021.

(b) In the case of Income and Expenditure Account of the Excess of Income over Expenditures of **"NAGAR PALIKA PARISHAD – RAGHOGARH-VIJAYPUR, DIST - GUNA (M.P.)"** during the year ended on 31.03.2021.

(c) In the case of Balance Sheet of the state of the affairs of **"NAGAR PALIKA PARISHAD – RAGHOGARH-VIJAYPUR, DIST - GUNA (M.P.)"** as on 31.03.2021.

For TIBREWAL CHAND & CO.
Chartered Accountants
FRN – 311047E

Date – 02/09/2021
Place – Gwalior

C.M.O.
N.P. Parishad Raghogarh-Vijaypur
Distt. GUNA (M.P.)

TIBREWAL CHAND & CO.

Ratiraj Tibrewal
(Partner)
M. No. 062000

Nagar Palika - Raghogarh-Vijyapur, Dist. Guna (M.P.)

Receipts and Payments Account

01-Apr-2020 to 31-Mar-2021

Receipts	Amount	Payments	Amount
Opening Balance	238,334,517.98	21010-02 - Conso. Salary & Wages	3,488,861.00
11001-01 - Property Tax	11,546,717.00	21010-02 - Arrears of Salary	245,341.00
11002-01 - Water Tax	189,185.00	21010-02 - Honorarium to Member	127,228.00
11003-01 - Samekit Kar	484,357.00	21010-11 - Salaries & Allowances Staff	54,377,952.00
11080-11 - Development Tax	1,075,939.00	21040-11 - Leave Encashment	1,573,990.00
11080-42 - Education Cess	1,982,679.00	22011-01 - Electricity Charges	39,037,650.00
12010-15 - Mudrank Shulk	1,978,000.00	22012-11 - Web, Internet	62,304.00
12020-01 - Compensation in Lieu of Octroi	54,801,748.00	22020-02 - Newspapers	8,121.00
12020-03 - Niryat Kar	9,582,000.00	22021-01 - Printing Expenses	27,052.00
12020-21 - Compensation in Lieu of Pilgrim Tax	871,000.00	22021-02 - Stationery	382,418.00
13010-03 - Rent From Community Halls	16,950.00	22021-03 - Computer Stationery And Consumables	73,838.00
13010-07 - Shop Rent	1,222,171.00	22021-04 - Photo Copy Expenses	475,524.00
13010-11 - Mutation Fee	53,294.00	22021-05 - Photo Graphy	5,000.00
13080-56 - Lease Rental	565,717.00	22030-11 - Fuel, Petrol and Diesel Own Vehicles	8,801,771.00
14010-00- Conso. Empanelment Charges	50,000.00	22040-02 - Insurance Vehicles	52,683.00
14011-09 - Ghat & Boat Licensing Fees	46,730.00	22050-00 - Consolidated Audit Fees	167,091.00
14012-01- Fees From Sanction of Building Plan	27,802.00	22052-01 - Technical Fees	395,497.00
14013-00 - Consoli Fees for Certificate Or Extract	396.00	22060-01 - Advertisement Expenses	621,236.00
14013-02 - Birth & Death Certificate Fees	3,701.00	22060-31 - Cultural Events	285,000.00
14020-00- Consolidate Penalties & Fines	1,399.00	22080-01 - Expenses for Meeting Of Corporation/MMIC	22,900.00
14020-01- Penalty on property tax	2,282.00	22080-51 - Miscellaneous Expenses	151,388.00
14020-05- Penalty of Mask	808,558.00	23010-01- Water Works	8,695,309.00
14040-05 - Property Transfer Charges	960,894.00	23020-00 - Consolidated Bulk Purchases	3,498,011.00
14040-12 - Road Cutting Charges	7,250.00	23030-01- Covid-19 Expenses	1,527,239.00
14040-13 - Application Fees	130.00	23040-01 - Hire Charges Of Machineries	143,963.00
14040-15 - Nal Connection (Sayojan Charges)	27,800.00	23040-02 - Hire Charges of Vehicla	1,546,632.00
14050-08 - Water Supply	1,207.00	23050-01 - Concrete Roads(CCR)	2,139,483.00
15011-01 - Sale of Tender Papers	661,100.00	23050-12 - Open Drains	684,318.00
16010-02- PMAY Grant	469,100,000.00	23050-22- Borewell	355,808.00
16010-11 - NULM Grant	13,500,000.00	23050-24- Water Reserviours	197,525.00
16030-22- A.H.P. PMAY	2,496,000.00	23050-35 - Motor Pump	641,541.00
17110-00 - Consolidated Interest From Bank Accounts	6,486,837.40	23050-41- Plant & Machinery	35,427.00
18010-02- Sada Colony Penalty	1,039,085.00	23050-51 - Garbage Clearance	312,016.00
18011-00- Lapsed Deposit	924.00	23051-01 - Parks, Nurseries & Gardens	2,616,352.00
18080-00 - Misc. Income	600.00	23051-03 - Playgrounds & Stadium	113,800.00
32010-20- Sansad Nidhi	1,249,994.00	23051-31 - Street Lights	3,643,621.00
32010-30 - 15th Finance Comission	69,591,000.00	23052-01 - Office Buildings (R&M)	664,798.00
32020-01 - Grants From State Finance Commission	8,736,000.00	23052-02 - Community Building	310,866.00
32020-11 - Grants for Road Construction	7,691,997.00	23052-03- Market Building	284,200.00
32020-17 - Mool Bhoot Yojna	12,680,000.00	23052-05- Residential Quraters	94,312.00
32020-51- Other Grants	10,987,954.00	23053-02 - Vehicle	659,057.00
32020-59- CM Adhosanrachna	78,644,000.00	23053-04 - Trucks (Tractor)	72,821.00
		23053-05 - Tankers	22,240.00
		23053-08 - Fire Tenders	267,670.00
		23054-01 - Chairs	12,000.00
		23054-03 - Almirah	4,500.00
		23055-02 - Computers	136,308.00
		23056-00- Conso. Electrical Appliances	9,330.00
		23056-01 - Fans	1,700.00
		23080-03 - Garbage & Clearance Expenses	585,199.00
		23080-04- Cleaning by private agency	315,397.00
		24070-00 - Consolidated Bank Charges	8,648.40
		25020-00 - Consolidated Own Programme	404,947.00
		25020-01 - Night Bus Sarvice	27,895.00
		25030-00 - Consolidated Share In Programme of Others	602,285.00
		26010-00- Consolidated Grants	1,529,265.00
		26010-19- Swachh Bharat Mission	8,122,524.00
		26010-22- Swabhiman Yojna	50,679.00
		26010-23- Sambal Yojna	930,005.00

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		26010-24- PMAY	285,524,134.00
		2601025- NULM	21,495,661.00
		34010-01 - Earnest Money Deposit (EMD)	903,823.00
		34010-11 - Security Deposit (SD)	1,398,420.00
		35020-22 - TDS - Contractors	1,856,977.00
		35020-36 - Labour Cess	458,421.00
		35020-37 - GST	1,321,332.00
		41010-02- Grounds	77,778.00
		41010-08- Parks	765,298.00
		41020-26- Muktidham	231,980.00
		41032-31- Waterways	176,432.00
		41033-05- External Electrification	384,000.00
		41033-05- Street Lights	7,086,311.00
		41040-01- Pump Set	120,500.00
		41050-08- Fire Tenders	69,093.00
		41050-10- JCB	2,708,689.00
		41060-02 - Computers	314,298.00
		41060-09 - Others	30,800.00
		41060-10 - Cooler	27,500.00
		41070-01 - Chairs	6,200.00
		41070-02 - Tables	93,955.00
		41070-03- Almirahs	33,000.00
		41070-05- Fans	4,540.00
		41210-02 - CWIP - Culverts	47,000.00
		41210-03 - CWIP - Community Toilet Complex	238,917.00
		41210-04- Shopping Complex	765,630.00
		41210-05- Building Commercial	686,401.00
		41210-06 - CWIP - Building - Community Centres	5,651,938.00
		41210-07 - CWIP - Roads - Concrete	29,384,963.00
		41210-08 - CWIP - Drains < 4 Feet	1,999,986.00
		41210-11- CWIP Road & Bridges	18,976,727.00
		41210-20- Borewell	3,945,040.00
		41210-81- Furniture & Fixures	90,748.00
		42080-00- Investments in FDR	9,759,862.00
		Closing Balance	459,221,024.98
Total	1,007,507,915.38	Total	1,007,507,915.38

As per our report of even date annexed.
For TIBREWAL CHAND & CO.
CHARTERED ACCOUNTANTS
FRN - 311047E

RATIRAJ TIBREWAL
(Partner)
Mem. No. 062000

Date : 02-Sep-2021
Place : Gwalior

C.M.O.
N.P. Parishad Raghogarh-Vijaypur
Distt. GUNA (M.P.)

Nagar Palika - Raghogarh-Vijyapur, Dist. Guna (M.P.)

Income and Expenditure Account

01-Apr-2020 to 31-Mar-2021

Expenditure	Amount	Amount	Income	Amount	Amount
2 - Revenue Expenditure		450,797,456.40	**1 - Revenue Income**		570,492,452.40
210 - Establishment Expenses	59,813,372.00		110 - Tax Revenue	15,278,877.00	
220 - Administrative Expenses	50,569,473.00		120 - Assigned Revenues & Compensations	67,232,748.00	
230 - Operations & Maintenance	30,188,568.00		130 - Rental Income From Municipal Properties	1,858,132.00	
240 - Interest & Finance Charges	8,648.40		140 - Fees & User Charges	1,938,149.00	
250 - Programme Expenses	1,035,127.00		150 - Sale & Hire Charges	661,100.00	
260 - Revenue Grants, Contribution and Subsidies	309,182,268.00		160 - Revenue Grants, Contribution & Subsidies	475,996,000.00	
270 - Provisions and Write Off	-		170 - Income From Investments	-	
271 - Miscellaneous Expenses	-		171 - Interest Earned	6,486,837.40	
272 - Depreciation	-		180 - Other Icome	1,040,609.00	
285 - Prior Period	-		185 - Prior Period	-	
290 - Transfer To Activity Funds	-		190 - Transfer Int Activity Fund	-	
291 - Transfer To Corporator Fund	-		191 - Transfer Into Corporate Fund	-	
292 - Transfer To Employee Fund	-		192 - Transfer Into Employee Fund	-	
Excess of Income over Expediture		119,694,996.00			
Total		570,492,452.40	Total		570,492,452.40

As per our report of even date annexed.

For TIBREWAL CHAND & CO.

CHARTERED ACCOUNTANTS

FRN - 311047E

RATIRAJ TIBREWAL

(Partner)

Mem. No. 062000

TIBREWAL CHAND & CO. Chartered Accountants

Date : 02-Sep-2021

Place : Gwalior

N.P. Parishad Raghogarh-Vijaypur

Distt. GUNA (M.P.)

Nagar Palika - Raghogarh-Vijyapur, Dist. Guna (M.P.)

Balance Sheet

01-Apr-2020 to 31-Mar-2021

Liabilities	Amount	Amount	Assets	Amount	Amount
			Current Assets		**459,221,024.98**
			45010-00 Cash-in-Hand	- -	
Loans (Liability)			Bank Accounts	459,221,024.98	
Current Liabilities					
Suspense A/c			**4 - Capital Expenditure & Assets**		**86,087,191.00**
3 - Capital Receipts and Liabilities		**425,613,219.98**	410 - Fixed Assets	12,636,149.00	
310 - Municipal (General) Fund	236,032,274.98		411 - Accumulated Depreciation	-	
311 - Earmarked Funds	-		412 - Capital Work-in-Progress	63,691,180.00	
312 - Reserve Funds	-		420 - Investments -General Fund	9,759,862.00	
320 - Grants, Contribution for Specific Purposes	189,580,945.00		421 - Investments -Other Funds	-	
340 - Deposits Received	-		430 - Stock-In-Hand	-	
350 - Other Liabilities	-		431 - Sundry Debtors (Receivables)	-	
Income & Expenditure A/c		**119,694,996.00**	440 - Pre-Paid Expenses	-	
Opening Balance	-		460 - Loans, Advances and Deposits	-	
Current Period	119,694,996.00		461 - Accumulated Provisions Against Loans.Advances and Deposit	-	
			470 - Other Assets	-	
Total		**545,308,215.98**	**Total**		**545,308,215.98**

As per our report of even date annexed.

For TIBREWAL CHAND & CO.

CHARTERED ACCOUNTANTS

FRN - 311047E

RATIRAJ TIBREWAL

(Partner)

Mem. No. 062000

C.M.O.

N.P. Parishad Raghogarh-Vijaypur

Distt. GUNA (M.P.)

Date : 02-Sep-2021

Place : Gwalior

Nagar Palika - Raghogarh-Vijyapur, Dist. Guna (M.P.)
Bank Reconciliation Statement
As on 31st March 2021

Sr No	Bank Name	Account No.	Balance As Per Pass Book	Balance As Per Cash Book	Difference (If Any.)
1	State Bank of India	53021445705	70,665,305.00	76,182,706.00	-5,517,401.00
2	Axis Bank	679010100002141	1,222,194.00	1,222,194.00	-
3	Axis Bank	914010050623421	18,564,140.39	18,564,140.39	-
4	Axis Bank	915010065029714	237,518,042.00	237,518,042.00	-
5	Panjab National Bank	4973000100101220	3,078,308.24	3,078,308.24	-
6	State Bank of India	53021413455	255,257.94	255,257.94	-
7	State Bank of India	63049619110	188,693.00	188,693.00	-
8	State Bank of India	53021445716	258,685.61	258,685.61	-
9	Panjab National Bank	4973000100101567	20,710,941.40	20,710,941.40	-
10	Axis Bank	919010040316879	21,220,777.00	21,220,777.00	-
11	Axis Bank	914010044203820	78,872,405.00	78,872,405.00	-
12	Jila Shakari Kendriy Bank	680550948718	1,148,874.00	1,148,874.00	-
TOTAL			453,703,623.58	459,221,024.58	-5,517,401.00

* BRS of SBI-445705 is prepared as on 31.03.2021 rest bank balances are matched with the cash book as on 31.03.2021

As per our report of even date annexed.
For TIBREWAL CHAND & CO.
CHARTERED ACCOUNTANTS
FRN - 311047E

RATIRAJ TIBREWAL
(Partner)
Mem. No. 062000

C.M.O.
N.P. Parishad Raghogarh-Vijaypur
Distt. GUNA (M.P.)

Date : 02-Sep-2021
Place : Gwalior

SBI BANK - 53921445705

	Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A.	Closing balance as per Cash Book as on 31.03.2021					76,182,706.00
B.	Add:-					
C.	Less:-					
	Cheque booked in cash book but cleared in next year			31.3.2021	5,517,401.00	
						5,517,401.00
D.	Adjusted balance as per Cash Book				[A + B - C]	70,665,305.00
E.	Closing balance as per Bank statement as on 31.03.2021					70,665,305.00
F.	Difference found				[D - E]	

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N.P. Parishad Raghogarh-Vijaypur
Distt. GUNA (M.P.)

TIBREWAL CHAND & CO.

THE AUDITOR's SCOPE OF WORK

Annexure - B

1. Audit of Revenue :

	Indicators	Observations	Remarks
(i)	The Auditor is responsible for revenue from various sources.	We Have Verified Cash Book For Revenue Audit of Nagar Palika Palika From Various Sources i.e Tax Revenues, Rental & Premium From Municipal Properties, Fees & Other User Charges, Revenue Grants, Interest Earned And Other Revenue Receipts.	Nagar Palika must take strict action for any revenue leakage and give proper direction to all the Employees to do that task in sencere manner. We also found that there are some Bank Accounts in which idle amount deposited, we suggest Nagar Palika should convert that accounts with Swip Accounts so that Nagar Palika will earn Interest of FDR.
(ii)	He is also responsible to check the revenue receipts from the counterfiles of receipt books and verify that the money received is duly deposited in respective bank account.	We have Checked All Revenue Receipt From The Counter File Of Receipt Book And Verified That Money Received Is Also Deposited In Respected Bank Account.	
(iii)	Percentage of revenue collection increase/decrease in various heads in property tax, Samekit kar, Shiksha upkar, Nagriya Vikash Upkar and Other tax, compared to previous year shall be part of report.	Revenue Collection details have been verified by us and insert the same in Abstract Sheet (Annexure - C)	
(iv)	Deleay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO.	Few cases were found where tax deposition delayed more then two days and we have brought to the notice of CMO about this.	
(v)	The entries in cash book shall be verified.	All Cash Book have been verified With The Receipts And Payments Voucher And Rokariya Receipts.	
(vi)	The auditor shall specifically mention in the report, the revenue recovery against the quaterly and monthly targets. Any lapses in revenue recovery shall be part of report.	We have verified revenue recovery done by Nagar Palika and financial details are providing in Abstract Sheet (Annexure - C)	
(vii)	The Auditor shall verify the interest income from FDR's and verify that interest income is duly and timely accounted for in cash book.	Interest Income was counted in the Cash Book at the time maturity only.	
(viii)	The cases where, the investments are made on lesser interest rates shall be brought to the notice of the commissionar/CMO.	No case found.	

2. Audit of Expenses :

	Indicators	Observations	Remarks
(i)	The Auditor is responsible for audit of expenditure under all the scheme.	All Schemes Expenditures have been Audited by us.	Nagar Palika has made addequate payment to vendors under the applicable laws but we have found few cases where payments were not according to that. We suggest that All the Officials of Nagar Palika must validated all the Expenditures.
(ii)	He is also respohsible for checking the entries in cash book and verifying them from relevant vouchers.	We Have Checked And Verified Cash Book entries With The Relevent Vouchers. Descripencies noticed are mentioned in Attached Audit Note Sheet.	
(iii)	He should also check monthly balances of the cash book and guide the accountant to rectify errors, if any.	We Have Checked Monthly Closing Balances of Cash Book and if there is any errors we notified it to CMO/Accountant.	
(iv)	He shall verify that the expenditure for a perticular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of Commissioner/CMO.	We have verified all the expenditure detail as provided to us and if there is any case where over payment done by the Nagar Palika, same has been notified to CMO.	
(v)	He shall also verify that the expenditure is accordance with the guidelines, directives acts and rules issued by Government of India/State Government.	All Expenditures Are Made In Accordance With The Guidelines,Directives,Acts And Rules Issued By Government Of India/State Government.	
(vi)	During the audit financial propriety shall be checked. All the expediture shall be supporded by financial and Administrative saction accorded by Limits of the sanctioning authority.	All The Expenses Were Under Financial Propriety And The Expenditure Is According To The Financial And Administrative Sanction Accorded By The Competent Authority.	
(vii)	All the cases where appropriate sanctions have not been obtained shall be reported and compliances of audit observations shall be ensured during the audit. Non complinces of audit paras shall be brought to the notice of Commissioner/CMO.	No case found.	
(viii)	The Auditor shall be responsible for Verificaton Of Scheme Project Wise Utilization Certificates (UC'S.) UC's shall be Tallied With The Income & Expenditure Records And Creation Of Fixed Asset.	During Our Audit We Found That UC's are Not Prepared By ULB.	

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N.P. Parishad Raghogarh-Vijaypur

3. Audit of Book Keeping :

	Indicators	Observations	Remarks
(i)	The Auditor shall be responsible for Audit of All The Books Of Accounts As Well As Stores.	We have Checked All The Books Of Accounts Which Maintained By The Nagar Palika.	
(ii)	He Shall verify All The Books Of Accounts And Stores Are Maintained As Per Accounting Rules Applicable To Urban Local Bodies. Any Descripencies Shall Be Brought To The Notice Of Commissioner/CMO.	Nagar Palika is not Maintain All The Books of Accounts eg. Ledger, Grant Register, Fixed Assests Register etc As Per Accounting Rules Applicable to Urban Local Bodies.	
(iii)	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.	There is No Advance Register as Nagar Palika has not given any Advance.	
(iv)	Bank Reconciliation Statements (BRS) Shall Be Verified From The Records Of ULB And The Bank Concerned. If Bank reconciliaton statements are not prepared, the auditor will help in the prepartion of BRS.	BRS has been prepared by ULB at the end of Financial year.	All Books are maintained in well condition and we suggest that the same should be carried for future.
(v)	He Shall be responsible for verifying Enteries In The Grant Register. The Receipts And Payments Of Grants Shall Be Duly Verified From The Entries In The Cash Book.	We Have Checked Grant Register Which is Maintained by ULB And Verified The Same From Cash Book we found that there are some unkown Grant received during the year which details are not available.	
(vi)	The auditor shall verify the Fixed Assets Register from other records and discrepancies shall be brought to the notice of Commissioner/CMO.	FAR is not prepared by ULB, this work will be done with Dual Entry Complilation of Accounts.	
(vii)	The auditor shall reconcile the accounts of receipts and payments especially for project funds.	We Have Reconcile Reciept & Payment Of Project Fund As Per Cash Book.	

4. Audit of FDR :

	Indicators	Observations	Remarks
(i)	The Auditor is resposible for audit of all Fixed deposits and term deposits.	We have verified FDRs with the original copies.	
(ii)	It shall be ensured that proper records of FDR's are maintained and all renewls are timely done.	FDR register has prepared by ULB and Renewal of FDRs were recorded in Cash Book.	
(iii)	The cases where FD's/TDR's are Kept at Low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO.	No case found.	All entries related to FDR should be posted in FDR register and Cash Book also.
(iv)	Interest earned on FDR/TDR shall be verified from entries in cash book.	FDR Interest is not recorded in cash book on timely basis. It is recorded at the time of maturity only.	

5. Audit of Tenders :

	Indicators	Observations	Remarks
(i)	The auditor is responsible for udit of all tenders/bids invited by the ULB's are done	We have examine Tender/Bid Documents invited by ULB.	Nagar Palika has called all the tenders with proper media. We suggest that Nagar Palika must carry this practice.
(ii)	He shall check Whether competative tendering procedures are followed for all bids.	Competative tendering procedures are followed.	
(iii)	He shall Verify the receipts of tender fee/bid processing fee/performance gurantee both during the construction and maintenance period.	All the entries are verified.	
(iv)	The bank guarantees, if received in lieu of bid processing fee/performance gurantee shall be verified from the issuing banks.	No bank guarantee received.	
(v)	The conditions of BG's Shall also verified, any BG with any such condition which is against the interests 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.	

C.M.O.
N.P. Parishad Raghogarh-Vijaypur
Distt. GUNA (M.P.)

6. Audit of Grants & Loans :

	Indicators	Observations	Remarks
(i)	The auditor is responsible for audit of grants given by central Government and it's utilization.	We have Covered All Grant Received From Central Government but UC was not provided to us.	Nagar Palika has mantained all the records for Grants received to it. We suggest that they must bifurcate grants eg. State Share, Central Share.
(ii)	He is Also responsible for audit of grants received from State Government and it's utilization.	We have Covered All Grant Received From State Government but UC was not provided to us.	
(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 commeht on the possible reasons for non generation of revenue.	Neither Assets/Physical Infrastructure has been generated out of Loan taken.	
(iv)	The Auditor shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure and from one scheme/project to another.	During Audit We have Found That few 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 Use For The Purpose For Which Grants Have Received.	

C.M.O.
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Distt. GUNA (M.P.)

Nagar Palika - Raghogarh-Vijaypur

District - Guna (M.P.)

Name of Auditor - Tibrewal Chand & Co.

Abstract Sheet for Reporting on Audit Paras for Financial Year 2020-21 **Annexure - C**

Sr No.	Parameters	Description			Observations in Brief	Suggestions
1	Audit of Revenue	Receipts in Rs.				
	राजस्व कर वसूली	Year 2019-20	Year 2020-21	% of Growth		
i	संपत्तिकर	11,258,753.00	11,546,717.00	2.56	उपरोक्त सारणी के अवलोकन के पश्चात यह कहा जा सकता है कि नगर परिषद् द्वारा विगत वर्ष की तुलना में इस वर्ष सभी तरह के करों एवं शुल्को की वसूली हेतु उचित प्रयास तो किये गये है जिसकी वजह से करों एवं शुल्को की वसूली में 1.36 प्रतिशत की वृद्धि दर्ज की गयी है। परन्तु समेकित कर नगरीय विकास उपकर शिक्षा उपकर एवं जल उपभोक्ता प्रभार वसूली में इस वर्ष कमी आयी है। परिषद् द्वारा बताया गया की ठोस अपशिष्ट प्रबंधन प्रभार की वसूली अभी परिषद् द्वारा नही की जा रही है। (राजस्व कर वसूली में 10.05 प्रतिशत की कमी आयी है एवं गैर राजस्व वसूली में कुल 42.53 प्रतिशत की वृद्धि दर्ज की गयी है)	1. नगर परिषद में उपलब्ध कर्मचारियों की संख्या कम होने की वजह से राजस्व वसूली प्रभावित होती है अतः अधिक कर्मचारियो की नियुक्ति की जानी चाहिऐ. 2. नगर परिषद द्वारा राजस्व वसूलि हेतु आधुनिक तकनीक का प्रयोग किया जाना चाहिऐ जैसे की आनलाइन भुगतान एवं स्वाइप मशीन आदि। 3. जिन व्यक्तियो द्वारा समय पर कर का भुगतान ना किया जाये उनको विरूद्व दण्डात्मक कार्यवाही की जानी चाहिऐ। 4. समय पर कर का भुगतान करने वाले कर दाताओं को प्रोत्साहित करने हेतु करो में रियायत दी जानी चाहिऐ। 5. समय–समय पर कर वसूली हेतु नगर के विभिन्न स्थानो पर कैम्पों का आयोजन किया जाना चाहिए।
ii	समेकित कर	1,389,929.00	484,357.00	-65.15		
iii	नगरीय विकास उपकर	1,598,331.00	1,075,939.00	-32.68		
iv	शिक्षा उपकर	2,528,290.00	1,982,679.00	-21.58		
	कुल योग	**16,775,303.00**	**15,089,692.00**	**-10.05**		
	गैर राजस्व वसूली					
i	भवन भूमि किराया	852,208.00	1,804,838.00	111.78		
ii	जल उपभोक्ता प्रभार	271,239.00	189,185.00	-30.25		
iii	ठोस अपशिष्ट प्रबंधन प्रभार	-	-	-		
iv	अन्य कर एवं शुल्क	3,524,264.00	4,630,543.00	31.39		
	कुल योग	**4,647,711.00**	**6,624,566.00**	**42.53**		
	महायोग	**21,423,014.00**	**21,714,258.00**	**1.36**		

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Name of Auditor - Tibrewal Chand & Co.

Sr No.	Parameters	Description	Observation in Brief	Suggestions
2	**Audit of Expenditure**	Auditor's liability to check all the expenses are accordance with the Sanction made for it and also check all expenses are made with proper Authentication.	We Have Covered All Schemes Expenditures .	Nagar Palika has made addequate payment to vendors under the applicable laws but we found few cases where payments were not according to that. We suggest that All the Officials of Nagar Palika must validated all the Expenditures.
3	**Audit of Book Keeping**	The Auditor Verified All The Books Of Accounts As Well As Stores.	We have Checked All The Books Of Accounts Which Maintained By The Nagar Palika and we found that some books are not prepared by ULB.	All Books are maintained in well condition except Fixed Asset Register, Ledger, Grant Register etc.We suggest Nagar Palika to maintain all the records in a proper manner.
4	**Audit of FDR**	All Fixed Deposits And Term Deposits Are Verified.	Yes We Have Verified All The FDRs separate register was maintaing for the same. Renewal of FDRs are timely recorded in the Cash Book.	FDR register should be maintained and all entries related to FDR should be posted in FDR register and Cash Book also.
5	**Audit of Tenders/Bids**	Audit of all tenders/bids invited by the Nagar Palika's are done	We have examine Tender/Bid Documents invited by Nagar Palika.	Nagar Palika has called all the tenders with proper media. We suggest that Nagar Palika must carry this practice.
6	**Audit of Grants & Loans**	Audit of all grants given by central/state Government and it's utilization are done.	We have Covered All Grant Received From Central/State Government.	Nagar Palika has mantained all the records for Grants received to it. We suggest that they must bifurcate grants eg. State Share, Central Share.
7	**Incidences relating to diversion of funds from capital receipts/ grants/ loans to revenue nature expenditure and fromone scheme/project to another**		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 Use For The Purpose For Which Grants Have Received.	Nagar Palika can give proper attention in that matter as that decide the Asset creation and bifurcate the revenue nature items.

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8	Any other	Revenue Exp	Revenue Receipts	Percentage		
	a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to revenue receipts (Tax and non tax).	140,571,413.00	88,009,615.00	Revenue Expenditures with respect to Revenue Receipts 159.72%	Material Purchase Amount Included in Operation & Maintenance of Water Supply, Public Lighting & Cleaning that's Why there is excess Difference in Percentage of Revenue Exp over revenue receipts.	Nagar Palika should maitain all the records of Expenditure with respect to Revenue Expenditure and Capital Expenditure.
		Capital Exp.	Total Exp.	Percentage		
	b) Percentage of Capital Expenditure with respect to Total Expenditure	76,327,329.00	548,286,890.40	Capital Expenditures with respect to Total Expenditures are 13.92%	Capital Expenditure are having substantioal with respect to Total expenditure made by the Nagar Palika.	Nagar Palika should maitain all the records of Expenditure with respect to Revenue Expenditure and Capital Expenditure
9	Whether all the temporary advances have been fully recovered or not.	Auditor is liable to check all the advances given on temporary basis.			We have check and found that there is no temporary advance is provided by ULB during the year.	NA
10	Whether bank reconciliation statement have been regulerly prepared.	As per the rules Nagar Palika Should Prepared Bank Recociliation Statement on Monthly Basis.			During Our Audit we found that ULB is not Preparing Bank Recociliation Statement on Monthly.	We Suggest Nagar Palika officials to Prepared BRS on Monthly basis for identifying the reasons behind the differences between cash book balance and Bank Account Balance.

For TIBREWAL CHAND & CO.
CHARTERED ACCOUNTANTS
FRN - 311047E

RATIRAJ TIBREWAL
(Partner)
Mem. No. 062000

Date : 02-Sep-2021
Place : Gwalior

C.M.O.
N.P. Parishad Raghogarh-Vijaypur
Distt. GUNA (M.P.)

Nagar Palika - Raghogarh-Vijyapur

District - Guna (M.P.)

Annexure - D

2020-21 INCOME & EXPENDITURE INFORMATION

				REVENUE RECEIPTS							CAPITAL RECEIPTS					REVENUE EXPENDITURE					CAPITAL EXPENDITURE		
Division	District	ULB Name	ULB Type	Property Tax	Other Tax Revenue	Fee & User Charges	Revenue from Municipal Property	Assigned Revenue	Revenue Grants, Contribution & Subsidies	Other Income	Capital Receipts	Central Finance Commission Receipts	State Finance Commission Receipts	Other Grants	Total Receipts	Establishment Expenses	Administrative Expenses	Operation & Maintenance Charges	Interest & Finance Charges	Other Exp.	Loan Repayment	Other Capital Expenses	TOTAL EXPENDITURE
2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
Gwalior	Guna	Raghogarh-Vijaypur	Nagar Palika	10546717	3732160	1938149	1858132	67232748	475996800	7527446	111253945	69591000	8734000	0	759412297	59813372	50569473	30188568	8648.4	310237395	0	76327529	527124785.4

For TIBREWAL CHAND & CO.
CHARTERED ACCOUNTANTS
FRN - 311047E

RATIRAJ TIBREWAL
(Partner)
Mem. No. 062000

02/09/2021
: Gwalior

C.M.O.
N.P. Parishad Raghogarh-Vijaypur
Distt. GUNA (M.P.)