

2021-22  
Annual Audit Report



*Nagar Palika, Maksi*

District – Shajapur (M.P.)

*Financial Year: 2021-22*

**S B A & Company**  
**CHARTERED ACCOUNTANTS**

**Head Office :- 206, Diamond Trade Centre, Diamond  
Colony, New Palasia, Indore, 452001**



### AUDITOR'S REPORT

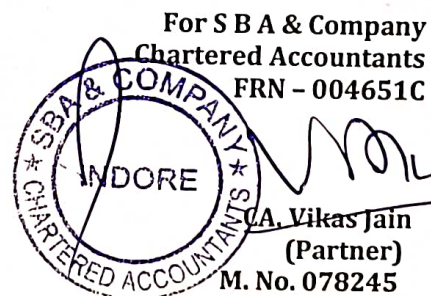
We have audited the attached Financial Statement of "NAGAR PALIKA PARISHAD - MAKSI, DIST - SHAJAPUR (M.P.)" as at 31.03.2022, for the period from 01.04.2021 to 31.03.2022. These financial statements are the responsibility of the Nagar Palika. Our responsibility is to express an opinion on these financial 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 - MAKSI, DIST - SHAJAPUR (M.P.)" during the year ended on 31.03.2022.
- (b) In the case of Income and Expenditure Account of the Excess of Income over Expenditures of "NAGAR PALIKA PARISHAD - MAKSI, DIST - SHAJAPUR (M.P.)" during the year ended on 31.03.2022.
- (c) In the case of Balance Sheet of the state of the affairs of "NAGAR PALIKA PARISHAD - MAKSI, DIST - SHAJAPUR (M.P.)" as on 31.03.2022.

Date : 01.09.2022  
Place: Indore  
UDIN : 22078245BAAAEX8798





**For The period : 01.04.2021 to 31.03.2022**



	Amount		Payments	Amount	
Income Tax	236,775	413,694	Salary Daily Wages	6,567,464	67,037,911
Labour Cess	61,889		Salary Regular Staff	14,465,807	
Royalty Pay	115,030		Sanitation Material Purchase	3,434,635	
			Sbm Expenses Dustbeen Painting	43,550	
			Stationery Expenses	138,735	
			Arreas Salary	2,405,748	
			Technical Fees	228,080	
			Telephone Expenses	12,543	
			Tent Rent	73,605	
			Tractor Rent	12,440	
			Wages	149,857	19,572,450
			Water Supply Material Purchase	3,007,490	
			Water Tanker Supply Expenses	16,250	
			Advertisement Exp.	132,000	
			Travel TA/DA	42,890	
			Sambal Yojna Exp.	660,000	
			Closing Balance of Bank Accounts		
			Cash and Bank Balance		
			(As per Annexure 1)		
<b>Total</b>		<b>100,762,761</b>	<b>Total</b>		<b>100,762,761</b>

For S B A & Company

Chartered Accountant

FRN : 004651C

CA. Vikas Jain

(Partner)

M No. 078245

Date: 01/09/2022

Place: Indore

UDIN: 22078245BAAAEX8798



The Nagar Parishad Maksi

Chief Municipal Officer

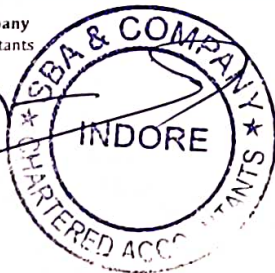
**Nagar Parishad, Maksi District - Shajapur**  
**Income & Expenditure Account**  
**For The period : 01.04.2021 to 31.03.2022**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<b>Direct Expense</b>		<b>Direct Income</b>	
Amanat Refund	40,000	Grant from Government	53,324,376
Audit Fees	46,000	(As per Annexure 2)	
Bank Charges	-	<b>Indirect Income</b>	
Election Exp	149,320	Application Shulk	6,552
Computer Stationary Samgri	221,240	Audit Objection	-
Consultancy Fees	671,890	Bank Interest	339,004
Meeting Exp	91,760	Bazar Bhatak	80,325
Covid 19 Exp	237,502	Building Permission Fees	46,901
Death Animal Out Of Town Work	48,300	Colony Registration Fees	130,408
Digital Signature	16,100	Bhavan Praman Patra	11,100
Postage Exp.	6,070	Dukan Kiraya Bakaya	102,286
Electricity Expenses	7,311,137	Dukan Kiraya Chalu	329,600
Electricity Material Purchase	2,236,146	Dakhal Shulk	79,738
Fire Wahan Samgri	107,527	E Tender Fees	50,600
Flex	128,039	Jal Kar Chalu	669,402
Festival Exp.	181,874	Form Purchase Fees	8,000
G.P.F.	1,338,759	Marriage Certificate	1,440
GSI & GEO Tagging Work	42,520	Jal Kar Bakaya	632,406
Hand Pump Repair Work	32,050	Karmkar Mandal Shulk	-
Hath Kachra Gadi Work	9,600	Compensation Charges	32,320
Hire Charges On Vehicle	236,200	Rashan Card	200
Iec SBM Activity Exp.	663,009	Delay Shulk	154,000
Insurance Exp.	284,005	Nagreya Vikas Upkar Bakaya	658,422
Inventor & Other Repair & Servicing Work	53,700	Nagreya Vikas Upkar Chalu	481,626
Job & Tractor Trolly Rent	14,400	Namantran Shulk	26,700
Light Fitting Nal Fitting & Other Work	71,595	Noc Certificate	10,620
Loaning Work	46,050	Other Income	101,768
Loan Kist	1,639,802	Pashu Panjiyan Shulk	387,412
Mike Sound & Led Kiraya	95,700	Penalty Shulk	55,100
Muram Trolly Work	29,668	Certificate Charges	9,190
Nali & Road Cutting Work	27,187	Record Copy Fees	28,134
News Paper Expenses	9,450	Rental Cgst Bakaya	14,618
Audit Objection	56,387	Rental Cgst Chalu	78,952
Other Expenses	155,185	Rental Fees Bakaya	27,270
Paper Vigyapati Expenses	443,496	Rental Fees Chalu	1,540
Pension	685,642	Rental Penalty Bakaya	37,139
Petrol/ Discal Expenses	2,773,046	Rental Penalty Chalu	12,130
Photocopy Exp.	136,889	Rental Sgst Bakaya	2,700
Pmay Awas Yojna	12,764,370	Rental Sgst Chalu	1,700
Preparation Of Dpr Work	87,300	Bhubhatak Charges	804
Printing Expenses	173,134	Rti Application Shulk	554
Putai Work	95,610	Deveploment Charges	1,077,171
Water Deptment	800,076	Samakit Kar Bakaya	311,619
Repair & Maintance Road	98,810	Samakit Kar Chalu	147,869
Repair & Maintenance Fixed Asstes	217,260	Sampatti Kar Bakaya	2,171,359
Repair & Maintenance Motor Pump	241,343	Sampatti Kar Chalu	1,406,223
Repair & Maintenance of Water Pipeline	199,666	Sefty Tank Safai	500
Repair & Maintenance - Other	189,000	Shiksha Upkar Bakaya	632,399
Repair & Maintenance Vehicle	368,228	Shiksha Upkar Chalu	461,716
Ro Water Camper Expenses	74,775	Shop Premium	702,101
Salary Daily Wages	6,567,464	Spot Fine	34,090
Salary Regular Staff	14,465,807	Surcharge Fees	112,562
Sanitation Material Purchase	3,434,635	Trade Licience Fees	17,460
Sbm Expenses Dustbeen Painting	43,550	PMAY Awas Yojna	-
Stationery Expenses	138,735		11,685,730
Arreas Salary	2,405,748		
Technical Fees	228,080		
Telephone Expenses	12,543		
Tent Rent	73,605		
Tractor Rent	12,440		
Wages	149,857		
Water Supply Material Purchase	3,007,490		
Water Tanker Supply Expenses	16,250		
Advertisement Exp.	132,000		
Travel TA/DA	42,890		
Sambal Yojna Exp.	660,000		
	67,037,911		
<b>Total</b>	<b>67,037,911</b>	<b>Total</b>	<b>67,037,911</b>
		<b>Excess of Expenditure Over Income</b>	<b>2,027,805</b>

For SBA & Company  
Chartered Accountants  
FRN : 004651C

CA. Vikas Jain  
(Partner)  
M No. 078245

Date : 01/09/2022  
Place : Indore  
UDIN : 22078245BAAAEX8798



The Nagar Parishad, Maksi

Chief Municipal Officer

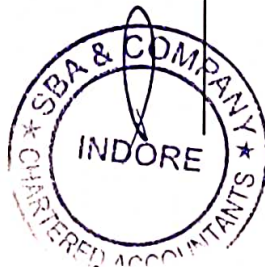


**Nagar Parishad, Maksi District - Shajapur**

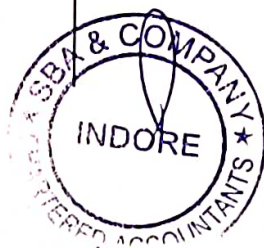
**Cash Flow Statement**

**For The period : 01.04.2021 to 31.03.2022**

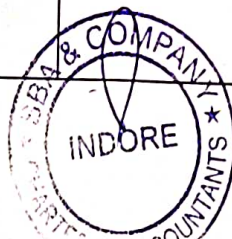
Particular	Amount	
<b>Inflow of Cash</b>		
<b>Direct Income</b>		
Grant from Government (As per Annexure 2)		53,324,376
<b>Indirect Income</b>		
Application Shulk	6,552	11,685,730
Audit Objection	-	
Bank Interest	339,004	
Bazar Bhatak	80,325	
Building Permission Fees	46,901	
Colony Registration Fees	130,408	
Bhavan Praman Patra	11,100	
Dukan Kiraya Bakaya	102,286	
Dukan Kiraya Chalu	329,600	
Dakhal Shulk	79,738	
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Marriage Certificate	1,440	
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Karmkar Mandal Shulk	-	
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Nagreya Vikas Upkar Bakaya	658,422	
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Pashu Panjiyan Shulk	387,412	
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Certificate Charges	9,190	
Record Copy Fees	28,134	
Rental Cgst Bakaya	14,618	
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Rental Penalty Bakaya	37,139	
Rental Penalty Chalu	12,130	
Rental Sgst Bakaya	2,700	
Rental Sgst Chalu	1,700	



Subhatak Charges	804	
Rti Application Shulk	554	
Deveploment Charges	1,077,171	
Samakit Kar Bakaya	311,619	
Samakit Kar Chalu	147,869	
Sampatti Kar Bakaya	2,171,359	
Sampatti Kar Chalu	1,406,223	
Sefty Tank Safai	500	
Shiksha Upkar Bakaya	632,399	
Shiksha Upkar Chalu	461,716	
Shop Premium	702,101	
Spot Fine	34,090	
Surcharge Fees	112,562	
Trade Licience Fees	17,460	
PMAY Awas Yojna	-	
<b>Total Inflow</b>		<b>65,010,106</b>
<b>Outflow of Cash</b>		
<b>Loan (Liability)</b>		
Loan from Hudco		-
<b>Fixed Assets</b>		<b>9,970,137</b>
<b>Indirect Expenses</b>		
Amanat Refund	40,000	67,037,911
Audit Fees	46,000	
Bank Charges	-	
Election Exp	149,320	
Computer Stationary Samgri	221,240	
Consultancy Fees	671,890	
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Hire Charges On Vehicle	236,200	
Iec SBM Activity Exp.	663,009	
Insurance Exp.	284,005	



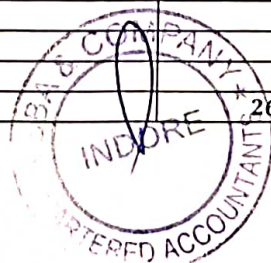
Inverter & Other Repair & Servising Work	53,700	
Job & Tractor Trolly Rent	14,400	
Light Fitting Nal Fitting & Other Work	71,595	
Loaring Work	46,050	
Loan Kist	1,639,802	
Mike Sound & Led Kiraya	95,700	
Muram Trolly Work	29,668	
Nali & Road Cutting Work	27,187	
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Salary Daily Wages	6,567,464	
Salary Reguler Staff	14,465,807	
Sanitation Material Purchase	3,434,635	
Sbm Expensses Dustbeen Painting	43,550	
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Tent Rent	73,605	
Tractor Rent	12,440	
Wages	149,857	
Water Supply Material Purchase	3,007,490	
Water Tanker Supply Expenses	16,250	
Advertisement Exp.	132,000	
Travel TA/DA	42,890	
Sambal Yojna Exp.	660,000	
<b>Total Outflow</b>		<b>77,008,048</b>
<b>Net Inflow/Outflow</b>		<b>(11,997,942)</b>





**Nagar Parishad, Maksi District - Shajapur**  
**Fixed Assets**  
**For The period : 01.04.2021 to 31.03.2022**

S.N.	Particulars	Opening Balance as on 31.03.2021	Addition during the year	Closing Balance as on 31.03.2022
1	Almiraha	-	19,500	19,500
2	Biomatric Machine	-	-	-
3	Borewell	-	515,851	515,851
4	Boundrywall Nirman	-	177,629	177,629
5	CC Road Nirman	11,704,949	371,294	12,076,243
6	CM Infrastructure Construction	-	-	-
7	Computer and CCTV Camera	-	-	-
8	Construction	-	143,293	143,293
9	Construction in Bhavan Nirman	58,500	2,394,688	2,453,188
10	Construction in Gate Nirman	2,040,922	-	2,040,922
11	Construction in Shed Nirman	-	-	-
12	Construction of Nala Nirman	12,553,704	-	12,553,704
13	Construction of Shop	-	1,350,534	1,350,534
14	Construction of School	-	1,077,853	1,077,853
15	Construction of Shamshan Shed	-	-	-
16	Contruaction of Toilets	-	-	-
17	Dustbin	-	-	-
18	Electrical Materials	-	47,186	47,186
19	Fire and Fixure	-	-	-
20	Furniture	-	-	-
21	Computer Purchase	-	36,500	36,500
22	Jalpraday Samagri	-	-	-
23	Machine Purchases	-	-	-
24	Nali Nirman	-	518,593	518,593
25	Printer Purchase	-	26,300	26,300
26	Roads & Nali Nirmn	-	1,435,422	1,435,422
27	Selfi Point Nirman	-	-	-
28	Talab Sondrayikaran	-	-	-
29	Tractor	-	-	-
30	Vishesh Nidhi Construction	-	-	-
31	Aluminium Partition	-	-	-
32	Cement Pipe	-	-	-
33	Cm Infra 3Rd Phase	-	-	-
34	Computer Software	-	-	-
35	Construction of Boundrywall Nirmaan	-	803,192	803,192
36	Construction of Rcc Nala	-	-	-
37	Construction of Sulabh Complex	-	-	-
38	Construction of Talab Nirmaan	-	-	-
39	Construction Shopping Complex	-	-	-
40	Construction Work Other	-	-	-
41	Cooler	-	-	-
42	Deewan & Metrics	-	-	-
43	Fire Wahan	-	-	-
44	Fogging Machine	-	-	-
45	Gps In Vehicle	-	-	-
46	Hath Kachra Gadi	-	489,559	489,559
47	Invertor And Battery Office	-	11,860	11,860
48	Motor Pump	-	476,291	476,291
49	Office Chair & Table	-	-	-
50	Pmay Amount Refund	-	-	-
51	Starter Purchase	-	8,142	8,142
52	Tata Megic Battery	-	62,500	62,500
53	Tin Shed Nirmaan Lohe Ka	-	-	-
54	Water Cooling Ro Machine	-	-	-
55	Fan Purchase	-	3,950	3,950
56	Wire Fancing Work	-	-	-
<b>Total</b>		<b>26,358,075</b>	<b>9,970,137</b>	<b>36,328,212</b>

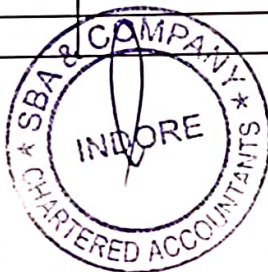


**Nagar Parishad, Maksi District - Shajapur**

**Annexure 1**

**Bank Accounts Balance**

S.N.	Particulars	Opening	Closing
		Balance	Balance
1	Union Bank of India - 6147	12,323,120	-
2	State Bank of India - 1939	11,019,028	6,314,655
3	State Bank of India - 5415	5,864,036	6,526,375
4	HDFC Bank - 0041	2,682,381	-
5	Union Bank of India - 0914	2,099,219	2,739,428
6	Axis Bank - 1934	483,867	538,477
7	Union Bank of India - 6985	106,587	1,162,598
8	Union Bank of India - 6498	33,894	34,666
9	ICICI Bank - 05382	-	256,251
10	FDR	-	2,000,000
11	Cash In Hand	2,649	-
	<b>Grand Total</b>	<b>34,614,781</b>	<b>19,572,450</b>

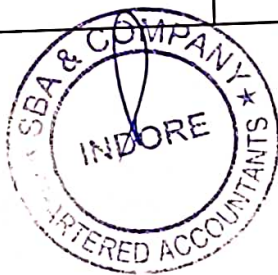


**Nagar Parishad, Maksi District - Shajapur**

**Annexure 2**

**Grant Received**

S. No.	Particulars	Amount
1	15th Finance Grant	3,198,000
2	C.M.Adhosanchna Mad	4,200,000
3	Moolbhoot Anudan	4,275,303
4	Octori Compensation	18,028,953
5	Pmay Grant	-
6	Road Development	3,521,000
7	Stamp Duty Grant	941,000
8	State Finance Commission	7,238,120
9	Swachta Mission	-
10	Other Misc Grant	3,256,000
11	SDRF Fund	4,809,000
12	Yatrikar Anudan	3,095,000
13	Export Grant	487,000
14	Sambal Yojna	275,000
	<b>Grand Total</b>	<b>53,324,376</b>





## Nagar Parishad, Maksi District - Shajapur

## Bank Reconciliation statement

As on: 31st March 2022, MakSI

## Union Bank of India - 6147

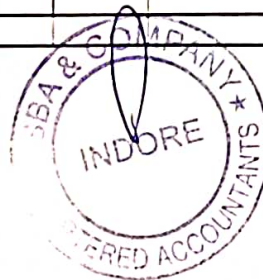
Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book as on 31.03.2022					-
Add:-					
B.				-	-
C.					-
D. Adjusted balance as per Cash Book				[ A + B - C ]	-
E. Closing balance as per Bank statement as on 31.03.2022					-
F. Difference found				[ D - E ]	-

## State Bank of India - 1939

Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book as on 31.03.2022					6,314,654.92
Add:-				-	
B.				-	-
Less:-					
C.					-
D. Adjusted balance as per Cash Book				[ A + B - C ]	6,314,654.92
E. Closing balance as per Bank statement as on 31.03.2022					6,314,654.92
F. Difference found				[ D - E ]	-

## State Bank of India - 5415

Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book as on 31.03.2022					6,526,374.96
Add:-				-	
B.				-	-
C. Less:- Opening difference				-	
D. Adjusted balance as per Cash Book				[ A + B - C ]	6,526,374.96
E. Closing balance as per Bank statement as on 31.03.2022					6,526,374.96
F. Difference found				[ D - E ]	-



**HDFC Bank - 0041**

Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book as on 31.03.2022					-
Add:- Opening difference				-	
B.					
					-
Less:-					
C.				-	
					-
D. Adjusted balance as per Cash Book				[ A + B - C ]	-
E. Closing balance as per Bank statement as on 31.03.2022					-
F. Difference found				[ D - E ]	-

**Union Bank of India - 0914**

Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book as on 31.03.2022					2,739,427.89
Add:- Opening difference				-	
B.					-
Less:-					
C.				-	
					-
D. Adjusted balance as per Cash Book				[ A + B - C ]	2,739,427.89
E. Closing balance as per Bank statement as on 31.03.2022					2,739,427.89
F. Difference found				[ D - E ]	-

**Axis Bank - 1934**

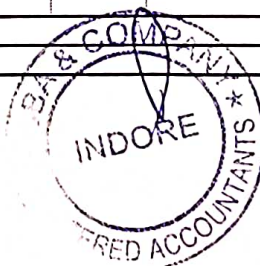
Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book as on 31.03.2022					538,476.64
Add:-				-	
B.					-
Less:-					
C.				-	
					-
D. Adjusted balance as per Cash Book				[ A + B - C ]	538,476.64
E. Closing balance as per Bank statement as on 31.03.2022					538,476.64
F. Difference found				[ D - E ]	-

**Union Bank of India - 6985**

Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book as on 31.03.2022					1,162,598.36
Add:-				-	
B.					-
Less:-					
C.				-	
					-
D. Adjusted balance as per Cash Book				[ A + B - C ]	1,162,598.36
E. Closing balance as per Bank statement as on 31.03.2022					1,162,598.36
F. Difference found				[ D - E ]	-

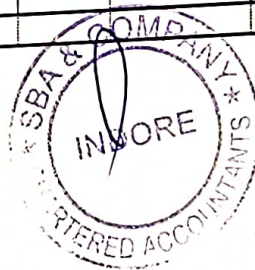
**Union Bank of India - 6498**

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Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book as on 31.03.2022					34,666.00
Add:-				-	
B.					-
Less:-				-	
C.					-
				[ A + B - C ]	34,666.00
D. Adjusted balance as per Cash Book					34,666.00
E. Closing balance as per Bank statement as on 31.03.2022				[ D - E ]	-
F. Difference found					

ICICI Bank - 05382					
Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Cash Book as on 31.03.2022				-	256,250.88
Add:-					
B.					-
Less:-				-	
C.					-
				[ A + B - C ]	256,250.88
D. Adjusted balance as per Cash Book					256,250.88
E. Closing balance as per Bank statement as on 31.03.2022				[ D - E ]	-
F. Difference found					

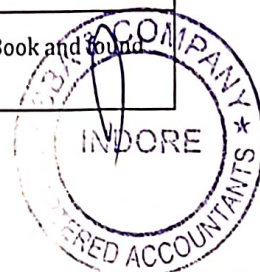




Indicators	Observations	Remarks
(i) The Auditor is responsible for revenue from various sources.	We Have Verified Cash Book For Revenue Audit of Nagar Parishad From Various Sources i.e Tax Revenues, Rental & Premium From Municipal Properties, Fees & Other User Charges, Revenue Grants, Interest Earned And Other Revenue Receipts on sample test basis. for the financial year 2021-22 and details of various sources have been reported in Receipts and Payment Account.	Nagar Parishad must take strict action for any revenue leakage and give proper direction to all the Employees to do that task in sincere manner. We also found that there are some Bank Accounts in which idle amount deposited, we suggest Nagar Parishad should convert that accounts with Sweep Accounts so that Nagar Parishad 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 the Revenue Receipt From The Various Sources by applying test check basis Counter File Of Receipt Book And Verified That Money Received Is Also Deposited In Respected Bank Account with in time limit, in some cases delay in depositing the cash in the bank account, However officials was explained to us the same was due to bank holiday or other non working days.	
(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) Delay 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 Parishad 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 by the Nagar Parishad 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 commissioner/CMO.	No case found.	

2. Audit of Expenses :

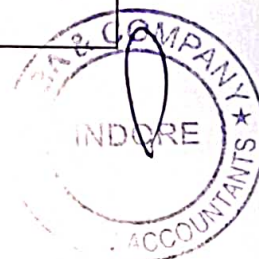
Indicators	Observations	Remarks
(i) The Auditor is responsible for audit of expenditure under all the scheme.	All Schemes Expenditures have been Audited by us by applying test check basis during the financial year 2021-22 by the Nagar Parishad.	
(ii) He is also responsible for checking the entries in cash book and verifying them from relevant vouchers.	We Have Checked And Verified Cash Book entries With The Relevant 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 Balances of Cash Book and found Matched	



(iv)	He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of 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 Parishad, same has been notified to CMO.	Nagar Parishad has made adequate 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 Parishad must validated all the Expenditures.
(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 expenditure shall be supported by financial and Administrative sanction 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 compliances of audit paras shall be brought to the notice of Commissioner/CMO.	No case found.	
(viii)	The Auditor shall be responsible for Verification Of Scheme Project Wise Utilization Certificates (UC'S.) UC's shall be Talled With The Income & Expenditure Records And Creation Of Fixed Asset.	During Our Audit We Found That UC's are Not Prepared By ULB.	

### 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 Parishad.	All Books are maintained in well condition and we suggest that the same should be carried for future.
(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.	The Books of Accounts are being maintained in Single Entry Accounting System by applying Cash Sytem of Accounting.	
(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 Parishad 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.	
(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.	Fixed Assets Register is Maintained by the ULB but the same was notproperlly Update time to time by ULB.	





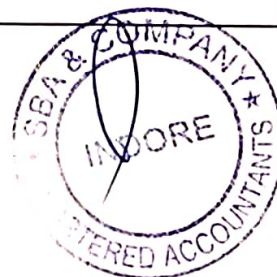
(vii) The auditor shall reconcile the accounts of receipts and payments especially for project funds.	We Have Reconcile Receipt & Payment Of Project Fund As Per Cash Book. No Receipts and Payment prepared by the ULB for the Project Fund, Hence it is not possible for us to reconcile the same.
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#### 4. Audit of FDR :

Indicators	Observations	Remarks
(i) The Auditor is responsible for audit of all Fixed deposits and term deposits.	No fixed Deposit / Term Deposit has been made by the ULB during the audit period.	All entries related to FDR should be posted in FDR register and Cash Book also.
(ii) It shall be ensured that proper records of FDR's are maintained and all renewals are timely done.	No FDR/TDR Showing in Last year Balance sheet as well as current year, Hence record was maintained but no entry found in the register.	
(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.	
(iv) Interest earned on FDR/TDR shall be verified from entries in cash book.	Not Applicable.	

#### 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 Parishad has called all the tenders with proper media. We suggest that Nagar Parishad must carry this practice.
(ii) He shall check Whether competative tendering procedures are followed for all bids.	by applying sample tast basis, We found that Competative tendering procedures are followed by the Nagar Parishad.	
(iii) He shall Verify the receipts of tender fee/bid processing fee/performance gurantee both during the construction and maintenance period.	we have verify the entries on sample tast basis	
(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.	





**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 Government but UC was not provided to us.	Nagar Parishad has maintained 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 comment on the possible reasons for non generation of revenue.	During the course of Audit we found that only Loan from HUDCO avail by the ULB for creation of Physical Infraction, However no further Details of the application of the loan provided to us.	
(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.	The ULB have maintained single cash book and Bank account for the receiving of Grants, all expenditure routed through said bank account, Therefor there may be chances that there may be diversion of Grant.	

