


## अंकेक्षण प्रतिवेदन

-  
वर्ष:- 2021-2022

नगर पालिका परिषद् अलीराजपुर  
अलीराजपुर, जिला अलीराजपुर, मध्य प्रदेश

परिचालक:-

1. निकाय का नाम: नगर पालिका परिषद् अलीराजपुर
2. लेखा वर्ष : 2021-2022

  
मुख्य नगरपालिका अधिकारी  
नगरपालिका परिषद् अलीराजपुर (म.प्र.)

# Nagar Palika Parishad Alirajpur, Dist. Alirajpur, MP

Income and Expenditure Account for the period ended 31.03.2022

व्यय	राशि	राशि	आय	राशि	राशि
संघित निधि 5 प्रतिशत	678739		शिक्षा उपकर चालू	281092	
वैतन भुगतान	37458322		सम्पत्तिकर बकाया	693461	
अर्जित/भौतिक अवकाश	3625677		सम्पत्तिकर चालू	952449	
अन्य भत्ते/जीपीएफ. एरियर (महंगाई भत्ते का)	3474401		सम्पत्तिकर कर बकाया	309710	
दैनिक वैतन कर्मचारी मस्टर भुगतान	6964004		सम्पत्तिकर कर चालू	288035	
जी पी एफ. मस्टर कमी	510830		जलकर बकाया	845400	
जी पी एफ.	1433308		जलकर चालू	2691358	
परिवहन मानदेय	73600		दुकान किराया बकाया	745821	
सफाई शिफ्टिंग कार्य	73173		दुकान किराया चालू	1308060	
स्टेशनरी कय	221278		नामांतरण शुल्क	27900	
पोस्टल स्टाम्प	531		ऑडिट आपत्ति बकाया	545	
यात्रा भत्ता	11205		अमानत	735500	
कम्प्यूटर कय एवं रिपेयरिंग	178897		विविध	4683804	
फनीयर कय	5800		चुगी हति पूर्ति	30577207	
विज्ञापन / विज्ञप्ति	729083		बस्ती विकास शुल्क बकाया	6786	
प्रकाश सामग्री कय/मरम्मत	2048770		बस्ती विकास शुल्क चालू	17093	
विद्युत प्रवाह बिजली बिल भुगतान	16148857		निर्माण विकास शुल्क चालू	2355508	
टेलिफोन/इन्टरनेट बिल भुगतान	49800		प्रो. कर बकाया	790	
जल प्रदाय मरम्मत/सामग्री कय	5806083		भू-भाटक बकाया	721	
डिजल/आईल	2695968		भू-भाटक चालू	395	
वाहन पार्ट्स कय/मरम्मत	2108796		बैंक वापसी/ब्याज बकाया	41634	
सफाई उपकरण कय/स्वच्छता	948552		नगर विकास उपकर बकाया	36694	
झाड़ु सिल्ली कय/साबुन कय	23664		नगर विकास उपकर चालू	75651	
कीटनाशक कय/आईल/फिनाईल	661631		यात्री कर	2181000	
एलम/ब्लीच कय	238579		भवन निर्माण शुल्क ऑनलाईन जमा	1927310	
नाली,रोड निर्माण/रिपेयरिंग	1237400		मूलभूत	6694000	
सी सी रोड निर्माण	1665121		राज्य वित्त आयोग	4925657	
मुख्यमंत्री अधोसंरचना विकास कार्य	2993209		सड़क मरम्मत	4553000	
दुकान/भवन/बाउण्ड्री वाल/मुस्लिम कब्रिस्तान में पेवर निर्माण	82935		संबल योजना राशि	25000	
रोड निर्माण/मरम्मत	3472417		शिक्षा उपकर बकाया	166977	
निर्वाचन व्यय	46305		स्टेट इलेक्ट्रॉनिक्स	270200	
ऑडिट फीस	263464		15 वा वित्त आयोग	14404000	
स्वागत समारोह	256685		मुख्यमंत्री अधोसंरचना तृतीय चरण	1700000	
राष्ट्रीय त्योहार व्यय	116292		प्रधानमंत्री आवास योजना अनुदान	10200000	
दशहरा पर्व व्यय	76979		एस. डी. र. फ.	13078000	
टैक्स/आयकर/वाणिज्य कर अन्य	926970		विशेष निधि डामरीकरण रिन्यूअल कार्य हेतु दो किस्त में	14,992,000	
बैंक साज	1884		अन्य कर	1242518	
वाहनों का बीमा/रजिस्ट्रेशन	121016		प्रो. कर चालू	1007	
अमानत वापसी	188000		बैंक वापसी/ब्याज चालू	2692624	
हुड़को लोन किस्त	1316585		उपकर बकाया	51634	
विविध	8417876		उपकर चालू	107777	
बिल के साथ एड जी.एस.टी	25680		स्वच्छता कर बकाया	557420	
जी.एस.टी. भुगतान	584092		ऑडिट आपत्ति बकाया	730	
जी.एस.टी. टि.डि.एस. भुगतान	133050		जल उपभोक्ता शुल्क बकाया	73200	
सी.ए. जी.एस.टी. चालान फिस	27000		स्वच्छता कर चालू	693895	
लेबर वेल्फेयर 1प्रतिशत रुशि	66278		जल उपभोक्ता शुल्क चालू	157300	
जे.सी.बी./पीकलेन किराया	159838		जल उपकर राशि बकाया	500	
स्वच्छता मिशन अंतर्गत एन.जी.ओ. को भुगतान	1006287		जल उपकर राशि चालू	2200	
टेंट हाउस बिल	251835		स्वच्छ भारत मिशन व्यक्तिगत शौचालय	497000	
स्वच्छता मिशन अंतर्गत भुगतान	2772803		अन्य : स्वच्छ भारत मिशन अंतर्गत सफाई मित्र हेतु सुरक्षा उपकरण	351900	

मुख्य नगरपालिका अधिकारी  
नगरपालिका परिषद अलीराजपुर (म.प्र.)



रपीड ब्रेकर	24500		स्टाम्प ड्यूटी	4546167	132768830
प्रधान मंत्री आवास योजना किरत	38250000				
जल प्रदाय आकरिमकता	482224		व्यय का अधिक्य		23336372
सीसीटीवी कैमरा रिपेरिंग	119898				
परिभाषित पेशन	1420874				
कायर फेब्रिकेशन कय	3291560				
वाहन किराया	49381				
इ पी एफ चालन	87016	156105002			
TOTAL		156105002	TOTAL		156105002

कृते राव एण्ड एम आर  
(चार्टर्ड एकाउन्टेन्ट)  
फर्म रजि. न. - 003084S



सी. ए. सावन गादिया  
(पार्टनर)  
मै.न. 409459  
स्थान - इंदौर  
दिनांक - 03/03/2023  
UDIN : 23409459BGWDAC8171

  
मुख्य नगरपालिका अधिकारी  
नगरपालिका परिषद अलीराजपुर (म.प्र.)

# Nagar Palika Parishad Alirajpur, Dist. Alirajpur, MP

Receipt and Payment Account for the period April, 2021 to March, 2022

प्राप्ति	राशि	राशि	भुगतान	राशि	राशि
प्रारम्भिक शेष					
नगद खाता		0	सांघित निधि 5 प्रतिशत	678739	
भारतीय स्टेट बैंक, प्रतापगंज मार्ग 53038569334	6112883		वैतन भुगतान	37458322	
भारतीय स्टेट बैंक, प्रतापगंज मार्ग 53038564880	965988		अर्जित / मेडिकल अवकाश	3625677	
भारतीय स्टेट बैंक, प्रतापगंज मार्ग 63046861016	0		अन्य भत्ते / जी पी एफ. एरिचर (महगाई भत्ते का)	3474401	
भारतीय स्टेट बैंक, सुभाष मार्ग 31411784181	14532508		दैनिक वेतन कर्मचारी मस्टर भुगतान	6964004	
बैंक ऑफ बड़ोदा 6890100015945	0		ई पी एफ मस्टर कर्मी	510830	
बैंक ऑफ बड़ोदा 6890100019710	35331492		जी पी एफ	1433308	
बैंक ऑफ बड़ोदा 6890100020392	22949323		परिषद मानदेय	73600	
एचडीएफसी बैंक 2107145000014	753922		छपाई प्रिंटिंग कार्य	73173	
एक्सिस बैंक 912010022756188	4159350		स्टेशनरी कय	221278	
बैंक ऑफ इंडिया 884310110001845	1013034		पोस्टल स्टाम्प	531	
आई डी बी आई बैंक 1626104000005715	9646		यात्रा भत्ता	11205	
आई डी बी आई बैंक 1626104000018461	5839191		कम्प्यूटर कय एवं रिपेरिंग	178897	
आई डी बी आई बैंक 1626104000024161	0		फनीयर कय	5800	
आई डी बी आई बैंक 1626104000038711	1351127		विज्ञापन / विज्ञापित	729083	
आई डी बी आई बैंक 1626104000043962	0		प्रकाश सामग्री कय / मरम्मत	2048770	
विजया बैंक 768901011000548	0		विद्युत प्रवाह बिजली बिल भुगतान	16148857	
इलाहबाद बैंक शाखा धार 50430398101	21384626		टेलिफोन / इन्टरनेट बिल भुगतान	49800	
एचडीएफसी बैंक 50100326023298	100968		जल प्रदाय मरम्मत / सामग्री कय	5806083	
प्रारम्भिक शेष अंतर	-380088	114123970	डिजल / आईल	2695968	
शिक्षा उपकर चालू	281092		वाहन पार्ट्स कय / मरम्मत	2108796	
सम्पत्तिकर बकाया	693461		सफाई उपकरण कय / स्वच्छता	948552	
सम्पत्तिकर चालू	952449		ग्राडु सिल्ली कय / साबुन कय	23664	
समेकित कर बकाया	309710		कीटनाशक कय / आईल / फिनाईल	661631	
समेकित कर चालू	288035		एलम / ब्लीच कय	238579	
जतकर बकाया	845400		नाली रोड निर्माण / रिपेरिंग	1237400	
जतकर चालू	2691358		सी सी रोड निर्माण	1665121	
दुकान किराया बकाया	745821		मुख्यमंत्री अधोसंरचना विकास कार्य	2993209	
दुकान किराया चालू	1308060		दुकान / भवन / बाउण्ड्री वाल / मुस्लिम कब्रिस्तन में	82935	
नामांतरण शुल्क	27900		पेवर निर्माण	3472417	
ऑडिट आपति बकाया	545		रोड निर्माण / मरम्मत	46305	
अमानत	735500		निर्वाचन व्यय	263464	
विविध	4683804		ऑडिट फीस	256685	
चुंगी क्षति पूर्ति	30577207		स्वागत समारोह	116292	
बस्ती विकास शुल्क बकाया	6786		राष्ट्रीय त्योहार व्यय	76979	
बस्ती विकास शुल्क चालू	17093		दशहरा पर्व व्यय	926970	
निर्माण विकास शुल्क चालू	2355508		टेक्स / आयकर / वाणिज्य कर अन्य	1884	
प्रो. कर बकाया	790		बैंक चार्ज	121016	
मू-माटक बकाया	721		वाहनों का बीमा / रजिस्ट्रेशन	188000	
मू-माटक चालू	395		अमानत वापसी	1316585	
बैंक वापसी / ब्याज बकाया	41634		हुडको लोन किस्त	8417876	
नगर विकास उपकर बकाया	36694		विविध	25680	
नगर विकास उपकर चालू	75651		बिल के साथ एड जी.एस.टी	584092	
यात्री कर	2181000		जी.एस.टी. भुगतान	133050	
भवन निर्माण शुल्क ऑनलाईन जमा	1927310		जी.एस.टी. टि.डि.एस. भुगतान	27000	
मूलभूत	6694000		सी.ए. जी.एस.टी. चालान फिस	66278	
राज्य वित्त आयोग	4925657		लेबर वेल्फेयर प्रतिशत राशि	159838	
सड़क मरम्मत	4553000		जे.सी.बी. / पॉकलेन किराया	1006287	
संबल योजना राशि	25000		स्वच्छता मिशन अर्तगत एन.जी.ओ. को भुगतान	251835	
शिक्षा उपकर बकाया	166977		टेंट हाउस बिल	2772803	
स्टेट इलेक्ट्रिकल	270200		स्वच्छता मिशन अर्तगत भुगतान	24500	

मुख्य नगरपालिका अधिकारी  
नगरपालिका परिषद अलीराजपुर (म.प्र.)





Nagar Palika Parishad Alirajpur ,Dist. Alirajpur, MP

Balance Sheet as on 31st March 2022

दायित्व	राशि	राशि	सम्पत्ति	राशि	राशि
हुडको लोन	7512750	7512750	नगद खाता	0	
			भारतीय स्टेट बैंक, प्रतापगंज मार्ग 53038569334	30818501	
			भारतीय स्टेट बैंक, प्रतापगंज मार्ग 53038564880	2360575	
			भारतीय स्टेट बैंक, प्रतापगंज मार्ग 63046861016	Closed	
जनरल फण्ड		108569903	भारतीय स्टेट बैंक, सुभाष मार्ग 31411784181	171930	
			बैंक ऑफ़ बड़ोदा 6890100015945	Closed	
			बैंक ऑफ़ बड़ोदा 6890100019710	32656002	
			बैंक ऑफ़ बड़ोदा 6890100020392	Closed	
			एचडीएफसी बैंक 2107145000014	776795	
			एक्सिस बैंक 912010022756188	1413226	
			बैंक ऑफ़ इंडिया 884310110001845	1013033	
			आई.डी.बी.आई बैंक 1626104000005715	9938	
			आई.डी.बी.आई बैंक 1626104000018461	6017336	
			आई.डी.बी.आई बैंक 1626104000024161	Closed	
			आई.डी.बी.आई बैंक 1626104000038711	3293	
			आई.डी.बी.आई बैंक 1626104000043962	Closed	
			विजया बैंक 768901011000548	Closed	
			इलाहाबाद बैंक शाखा धार 50430398101	17309934	
			एचडीएफसी बैंक 50100326023298	195718	
					92746281
			व्यय का अधिक्या		23336372
TOTAL		116082653	TOTAL		116082653

कृते राव एण्ड एमआर  
(चार्टर्ड एकोउन्टेन्ट)  
फर्म रजि. न. - 003084S

स्ती. ए. सावन गादिया  
 (पार्टनर)  
 मो.नं. 409459  
 स्थान - इंदौर  
 दिनांक - 03/03/2023  
 UDIN : 23409459BGWDAC8171



मुख्य नगरपालिका अधिकारी  
नगरपालिका परिषद अलीराजपुर (म.प्र.)

**MUNICIPAL COUNCIL ALIRAJPUR**  
**BANK RECONCILIATION STATEMENT**  
**AS ON 31-03-2022**

S.no	Bank	Account no.	Balance as per Cash Book As on 31-3-2021	Balance as per Cash Book As on 31-3-2022	Balance as per Pass Book As on 31-3-2021	Balance as per Pass Book As on 31-3-2022
1	State Bank Of India	53038569334			61,12,883.00	3,08,18,501.17
2	State Bank Of India	53038564880			9,53,075.57	23,60,575.57
3	State Bank Of India	31411784181			1,45,32,508.00	1,71,930.00
4	Bank Of baroda	6890100019710			3,53,31,492.42	3,26,56,002.42
5	Bank Of baroda	68901000020392			2,29,49,323.00	-
6	HDFC Bank	2107140000014			7,53,921.62	7,76,795.62
7	Axis bank	912010022756188			41,59,349.64	14,13,226.00
8	IDBI Bank	1626104000005715	11,41,23,970.00	7,45,96,962.50	9,646.00	9,938.00
9	IDBI Bank	1626104000018461			58,39,191.00	60,17,336.00
10	IDBI Bank	1626104000038711			13,51,127.00	3,293.00
11	IDBI Bank	1626104000043962			21,06,981.60	-
12	Allahbad Bank	50430398101			2,13,84,626.00	1,73,09,934.00
13	HDFC Bank	50100326023298			1,00,968.00	1,95,718.30
14	Bank Of India	884310110001845			-	10,13,033.00
<b>Total</b>			<b>11,41,23,970.00</b>	<b>7,45,96,962.50</b>	<b>11,55,85,092.85</b>	<b>9,27,46,283.08</b>

  
 मुख्य नगरपालिका अधिकारी  
 नगरपालिका परिषद् अलिराजपुर (प.प.)



**MUNICIPAL COUNCIL ALIRAJPUR**  
**BANK RECONCILIATION**  
**As on 31-03-2022**

**Balance as Per Cash book**

**7,45,96,962.50**

**Add;-Totelling Mistake in cash book payment side**

**22,25,667.09**

Date	Amount
4/5/2020	0.09
18/5/2020	1,000.00
10/7/2020	3.00
15/9/2020	6,000.00
9/10/2020	1,000.00
7/11/2020	15,63,918.00
23/11/2020	100.00
18/12/2020	10,290.00
6/2/2020	1,000.00
26/2/2021	5,23,285.00
31/3/2021	1,19,071.00

**Less;-Totelling Mistake in cash book Receipts side**


**(35,72,426.00)**

Date	Amount
22/6/2020	1,000.00
8/9/2020	5,894.00
8/1/2021	70,283.00
31/3/2021	15,80,837.00
30/7/2021	9,14,412.00
18/8/2021	10,00,000.00

**Add;-Amount recived in bank but not entered in cash book**

**1,86,71,397.00**

Date		Amount
30/6/2020	Axis-6188	1,871.00
25/9/2020	SBI-4181	47,979.00
30/9/2020	Axis-6188	1,777.00
31/12/2020	Axis-6188	7,794.00
25/3/2021	SBI-4181	32,532.00
31/3/2021	Axis-6188	25,882.00
25/6/2021	SBI-4880	6,574.00
25/9/2021	SBI-4880	6,619.00
25/12/2021	SBI-4880	6,591.00
25/3/2022	SBI-4880	12,752.00
25/6/2021	SBI-4181	84,335.00
25/9/2021	SBI-4181	53,007.00
25/12/2021	SBI-4181	8,718.00
25/3/2022	SBI-4181	1,215.00
2/8/2021	BOB-9710	19,710.00
1/11/2021	BOB-9710	19,710.00
7/2/2022	BOB-9710	19,710.00
30/4/2021	BOB-0392	41,596.00
31/7/2021	BOB-0392	14,545.00

  
मुख्य अकाउंटान्ति अधिकारी  
नगरपालिका परिषद अलीराजपुर (म.प्र.)



11/10/2021	BOB-0392	10,057.00
30/6/2021	HDFC-0014	5,639.00
30/9/2021	HDFC-0014	5,744.00
31/12/2021	HDFC-0014	5,787.00
31/3/2022	HDFC-0014	5,704.00
1/10/2021	Axis-6188	20,950.00
1/1/2022	Axis-6188	13,392.00
26/6/2021	IDBI-5715	72.00
25/9/2021	IDBI-5715	73.00
25/12/2021	IDBI-5715	73.00
26/3/2022	IDBI-5715	74.00
25/6/2021	IDBI-8461	44,392.00
25/9/2021	IDBI-8461	44,557.00
25/12/2021	IDBI-8461	44,524.00
25/3/2022	IDBI-8461	44,672.00
25/9/2021	IDBI-8711	10,181.00
25/12/2021	IDBI-8711	10,257.00
26/3/2022	IDBI-8711	3,293.00
30/6/2021	Allhbd-8101	1,43,959.00
30/9/2021	Allhbd-8101	1,37,144.00
31/12/2021	Allhbd-8101	1,24,718.00
31/3/2022	Allhbd-8101	1,22,899.00
30/6/2021	HDFC-3298	755.00
30/9/2021	HDFC-3298	968.00
31/12/2021	HDFC-3298	1,183.00
31/3/2022	HDFC-3298	1,385.00
5/1/2022	SBI-334	25,37,883.00
21/1/2022	SBI-334	8,18,000.00
21/1/2022	SBI-334	3,46,000.00
21/1/2022	SBI-334	10,70,000.00
31/1/2022	SBI-334	20,600.00
1/2/2022	SBI-334	14,000.00
3/2/2022	SBI-334	10,000.00
4/2/2022	SBI-334	50,000.00
10/2/2022	SBI-334	20,000.00
10/2/2022	SBI-334	4,000.00
10/2/2022	SBI-334	5,000.00
10/2/2022	SBI-334	8,000.00
10/2/2022	SBI-334	10,000.00
11/2/2022	SBI-334	5,000.00
12/2/2022	SBI-334	4,52,000.00
15/2/2022	SBI-334	18,00,238.00
15/2/2022	SBI-334	25,46,074.00
18/2/2022	SBI-334	13,39,000.00
18/2/2022	SBI-334	31,08,000.00
24/2/2022	SBI-334	3,51,900.00
25/2/2022	SBI-334	61,657.00

  
 मुख्य कार्यवाही अधिकारी  
 नगरपालिका परिषद अलौरापुर (म.प्र.)



25/2/2022	SBI-334	40,102.00	
28/2/2022	SBI-334	77,030.00	
3/3/2022	SBI-334	28,411.00	
3/3/2022	SBI-334	30,652.00	
5/3/2022	SBI-334	30,758.00	
11/3/2022	SBI-334	28,559.00	
11/3/2022	SBI-334	44,100.00	
17/3/2022	SBI-334	25,46,074.00	
19/3/2022	SBI-334	10,548.00	
19/3/2022	SBI-334	16,009.00	
23/3/2022	SBI-334	13,933.00	
30/3/2022	SBI-334	12,500.00	
Less;-Other Diff			8,24,682.49
2020-21		7,75,634.76	
2021-22		49,047.73	
Balance as Per Pass book			9,27,46,283.08



  
 मुख्य नगरपालिका अधिकारी  
 नगरपालिका परिषद अलीराजपुर (म.प्र.)

Nagar Palika Parishad Alirajpur, Dist. Alirajpur, M.P.

माह :- 31 march 2022

**नगर पालिका के बैंक खातों की जानकारी**

क्र	बैंक का नाम	खाता नंबर	बैंक बैलेस एस पर बैंक
1	भारतीय स्टेट बैंक, प्रतापगंज मार्ग	53038569334.00	30818501
2	भारतीय स्टेट बैंक, प्रतापगंज मार्ग	53038564880.00	2360575
3	भारतीय स्टेट बैंक, प्रतापगंज मार्ग	63046861016.00	Closed
4	भारतीय स्टेट बैंक, सुभाष मार्ग	31411784181.00	171930
5	बैंक ऑफ़ बड़ोदा	6890100015945.00	Closed
6	बैंक ऑफ़ बड़ोदा	6890100019710.00	32656002
7	बैंक ऑफ़ बड़ोदा	6890100020392.00	Closed
8	एचडीएफसी बैंक	2107145000014.00	776795
9	एक्सिस बैंक	912010022756188.00	1413226
10	बैंक ऑफ़ इंडिया	884310110001845.00	1013033
11	आई.डी.बी.आई बैंक	1626104000005710.00	9938
12	आई.डी.बी.आई बैंक	1626104000018460.00	6017336
13	आई.डी.बी.आई बैंक	1626104000024160.00	Closed
14	आई.डी.बी.आई बैंक	1626104000038710.00	3293
15	आई.डी.बी.आई बैंक	1626104000043960.00	Closed
16	विजया बैंक	768901011000548.00	Closed
17	इलाहबाद बैंक शाखा धार	50430398101	17309934
18	एचडीएफसी बैंक	50100326023298.00	195718
-	TOTAL		92746281



मुख्य सारसंग्रहिका अधिकारी  
नवसंग्रहालय परिषद् अलीराजपुर (म.प्र.)

## Abstract sheet for Reporting on Audit paras for Financial Year 2021-22

Name of ULB :- Nagar Palika Parishad Alirajpur, Dist:- Alirajpur

Name of Auditor:- Rao And Emmar Chartered Accountants ,Indore

S. no.	Parameters	Description			Observation In Brief	Suggestions
	राजस्व कर वसूली	Receipt In Rs.				
		Year 2020-21	Year 2021-22	% of Growth		
(i)	सम्पादक कर	1846111	1645910	-10.84	We observe that revenue collection from various taxes and duties are decreasing in comparison to previous years/ budget target .	1. We Suggest to increase in revenue by employing more manpower and proper responsibility to be assigned with performance basis
(ii)	समीकित कर	655442	597745	-8.80		
(iii)	नागरीय विकास उपकार	281350	112345	-60.07		
(iv)	शिक्षा उपकर	513881	448069	-12.81		
	कुल योग	3296784	2804069.00	-14.95		
	गैर राजस्व वसूली					
(i)	भवन भूमे किरया					
(ii)	जल उपभोक्ता प्रभार	3861169	3536758	-8.40		
(iii)	होस अपशिष्ट प्रबंधन					
(iv)	अन्य कर / शुल्क	21200	1242518	5760.93		
	कुल योग	3882369	4779276	23.10		
	महा योग	7179153.00	7583345.00	5.63		



  
मुख्य नगरपालिका अधिकारी  
नगरपालिका परिषद् अलीराजपुर (न.प्र.)

# Abstract sheet for Reporting on Audit paras for Financial Year 2021-22

Name of ULB:- Nagar Palika Parishad , Alirajpur ,Dist:- Alirajpur

Name of Auditor:- Rao And Emmar Chartered Accountants ,Indore

S.No	Parameter	Description	Observation	Suggestion
1	Audit of Revenue	The auditor is responsible for audit of revenue from various sources.	We have verified revenue from various sources and our observation are mention in below points.	<p>1) Decline in revenue is majorly due to non-collection of taxes because of lack of manpower and robust collection methods. Hence proper staffing is required and some robust methods like collecting the tax by sending the staff directly to homes for collection of cheques or with card swiping machines to collect the tax, such methods should be adopted.</p> <p>2) Various schemes and incentives should be introduced on regular intervals to increase the revenue collection.</p> <p>3) The cash /bill /receipt books should be maintained by only one person. Further the receipt of daily taxes should be done by a single person rather than different individuals.</p>
		He is also responsible to check the revenue receipt from the counterfiles of receipt books and verify that the money received is duly deposited in respective bank account	The revenue receipt was duly verified with counterfiles on sample basis and as per our observation the same was deposited timely in respective bank accounts.	
		Percentage of revenue collection increases/decrease in various heads in property tax ,samekit kar , shiksha upkar, nagriya vikas upkar and other tax ,compared to previous year shall be part of report.	The comparison of all the taxes with regard to yearly targets have been duly verified and is forming part of report, annexed herewith.	
		Delay beyond 2 working days shall be immediately brought to the notice of commissioner/ cmo.	We have verified the bank statements on sample basis given to us against the receipt and we found that there was no delay beyond 2 working days in depositing cash into respective bank accounts.	
		The entries in cash book shall be verified	The entries in cash book have been verified in cash book. Bifercation of income mentioned of grants.	
		The auditor shall specifically mention in the report ,the revenue recovery against the quarterly and monthly targets .	The targets given to the ULB with regard to revenue recovery are yearly. As per the information provided to us the targets of revenue recovery were not met.	
		The auditor shall verify the interest income from FDRs and verify that interest income are duly and timely accounted for in cash.	As informed by the management there were no FDRs that were created during the audit period.	
		The cases where the investment are made on lesser interest rates shall be brought to the notice of the commissioner / cmo.	As per our knowledge and the information given to us there were no such cases.	
		The auditor is responsible for audit of expenditure under all the schemes	We have verified expenditure under all the schemes and our observation are mention in below points.	
		He is also responsible for checking the entries in cash book and verifying them from relevant vouchers .	The entries in cash book have been verified from relevant vouchers and we observed that Previous Year expenses payment also made during current year.	
		He should also check monthly balances of	The monthly balances of the	

  
 राओ एंड एम्मर चार्टर्ड अकाउंटन्ट्स  
 नगरपालिका परिषद अलीराजपुर (म.प.)




the cash book and guide the accountant to rectify errors, if any	cashbook was checked by us and difference in cash book balance mentioned in Receipt and Payment account.	<p>1. On the Notesheet the CMO and The President should put there official Seal with the Signature.</p> <p>2. The attendance register should be kept with a person incharge and should be daily verified and signed by the CMO/ Chief Accountant.</p> <p>3. The completion report and testing report of the project should be attached in the files as in many of the files the completion report and testing report were missing.</p> <p>4. Overwriting or Manual Changes in Voucher and Invoices should be avoided.</p>
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 any commissioner /cmo	There is no such bifurcation of expenses, the payment of every expense is made from a different bank account in which the amount of various grants are credited. Given the above situation we are unable to form an opinion on whether the expenditure are done from a particular scheme or not.	
He shall also verify that the expenditure is in accordance with the guidelines directives acts and rules issued by government of India /state government.	The expenditure were checked on sample basis and expenditure is in accordance with the applicable directives.	
During the audit financial propriety shall also be checked. all the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.	On the basis of our sample audit checking we have observed that all the expenditure have been supported by financial and administrative sanctions accorded by competent authority and are limited to the administrative and financial limits of the sanctioning authority.	
All the cases where appropriate sanction have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit non compliance of audit paras shall be brought to the notice of Commissioner / CMO	The expenditure were in accordance with the applicable directives, except for following observation: 1. There are no completion certificates and no testing report available during audit. Also in some cases the quotations were on blank pages instead of Letter heads of the firm. 2. There were no pre/post photographs of the construction sites in the files. 3 No GST number mentioned in Invoices.	
The auditor shall be responsible for verification of scheme project wise utilization certificates [UC].	During our audit we have observed that there were no utilization certificates made by the ULB.	
The auditor shall verify that all the temporary advances have been fully recovered.	As per observation there were no advances given by ULB during the period of the audit.	
The auditor is responsible for audit of all the book of account as well as stores.	We have verified the books of accounts as well as stores and our observation are mention in below points.	
He shall verify that all the books of account and stores are maintained as per accounting rules applicable to urban local bodies . Any discrepancies shall be brought to the notice of commissioner /cmo	The ULB is still doing accounting on single entry basis, Double entry system should be established fully, so that the financial accounts depict the real status by taking into account the opening balances.	

3	Audit of Book Keeping	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.	As per information and explanation given to us there were no advances given by ULB during the period under audit.	The books of accounts are not fully shifted to ERP Software, still the revenue collection is recorded under Single entry system, hence full /complete transition should be done.
		The auditor shall verify that all the temporary advances have been fully recovered	As per information and explanation given to us there were no temporary advances given by ULB during the period under audit.	
		Bank reconciliation statement [BRS] shall be verified from the records of ULB and the bank concerned.	We observe that there is some error in closing bank balance shown previous year which is rectified during the year and difference is mentioned in Receipt & Payment Account.	
		He shall be responsible for verifying the entries in the grant register . The receipt and payments of grants shall be duly verified from the entries in the cash book.	The entries in the grant register not available for verification as the same is not maintain.	
		The auditor shall verify the fixed asset from other records and discrepancies shall be brought to the notice of commissioner / cmo.	We have observed that the ULB has not prepared the Fixed asset register.	
		The auditor shall reconcile the accounts of receipt and payment especially for project fund .	The project fund has been not reconciled with the receipts and payments.	
4	Audit of FDR	The auditor is responsible for auditor of all fixed deposit and term deposit.	As per information provided to us , there were no FDRs that were created during the audit period.	FDRs should be created out of excess funds so that the funds are not idle and are constantly generating revenue.
		It shall be ensured that proper record of FDR are maintained and all renewals are timely done.		
		The cases where FDR/TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of commissioner /cmo.		
		The auditor is responsible for audit of all tenders/bids invited by the ULB's.	We have verified all the tenders/ bids invited by ULBs and our observation are mention in below points.	
		He shall check whether competitive tendering procedures are followed for all bids.	competitive and tendering procedures are followed for all bids and we observe that tender allotted to only some few parties and also in online tendering through Gems	

  
 नगरपालिका परिसर अलीराजपुर (म.प्र.)  
 नगरपालिका अधिकाारी



5	Audit of Tender/ Bids			<p>1) More competitive tendering processes should be implemented.</p> <p>2) The limit of offline tendering should be reduced so that more and more tenders are put online so as to increase the transparency.</p> <p>3) In Voucher complete documents enclosed of online applying bids</p>
		He shall verify the receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period .		
		The bank guarantees, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing banks.		
		<p>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</p> <p>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.</p>	As per the information and explanation provided to us there were no Bank Guarantees received by ULB during the period of audit.	
6	Audit of Grants and Loans	The auditor is responsible for audit of grants given by Central Government and its utilization.	We audited the grant register provided to us by the accountant at ULB giving in the details of Central as well as State government grants.	<p>1) More and more assets should be created for the welfare of the people as well as for generating more revenue.</p> <p>2) Idle funds should be invested in Mutual funds, as they provide better returns against any other form of investment.</p>
		He is responsible for audit of grants received from State Government and its utilization	As per the information and explanation given to us all the entries of grant receipt and expense is being recorded in that register. Further there was no basis provided to verify the same. Hence we are unable to form any opinion on the same.	
		He shall perform audit of loans provided for physical infrastructure and its utilizations. During this audit the auditors shall specifically comment on the revenue mechanism i.e. whether the asset created out the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non generation of revenue.	as per information provided to us , During the year there is not any loan provide for physical infrastructure and there were no asset created for generation of revenue.	
		The auditors shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure and from one scheme/project to another	As Informed by ULB , No data maintained separately for Revenue Nature Transaction and Capital Nature Transaction , so unable to form opinion on the same	
		As informed by the accountant , grants are received by state Government and	Actual utilization of grants was not traceable due to absence of audit	Proper Scheme wise Grant Ledger shall be maintained

  
 नगरपालिका परिषद अलीराजपुर (न.प्र.)



Incidence relating to diversion of fund from capital Receipt/Grant/Loans to Revenue Nature Expenditure And from one Scheme/Project to Another.	Central Government without information / receipt advice or any documentary evidence	trail and documentray evidence	
3	a) percentage of revenue expenditure (establishment, salary, operation and maintenance) with respect to revenue receipts (Tax & Non Tax)	As per the Management Explanation in respect to revenue expenditure (establishment, salary, maintenance and operation) with respect to revenue receipts (Tax & Non Tax)	Percentage of Revenue Expenditure in respect to Revenue Receipt is 113.45% as per the information given by the management
	b) Percentage of Capital expenditure with respect to Total expenditure	Capital Expenditure are identified as per the Management explanation	Capital Expenditure is 121.15% of Total Expenditure as per the Information given by the Management
9	whether all the temporary advances have been recovered or not	The auditor shall verify that all the temporary advances have been fully recovered	As per Information and explanation given to us there were no temporary advances given by ULB during the period under audit.
10	whether bank reconciliation statement is being regularly prepared	Bank reconciliation statement [BRS] shall be verified from the records of ULB and the bank concerned.	We observe that there is some error in closing bank balance shown previous year which is rectified during the year and difference is mentioned in Receipt & Payment Account.
	Any Other	Some other discrepancy were found	Based on our sample checking, TDS and GST Not deducted in some of the cases.  1) TDS and Commercial tax returns should be filed. 2) All Statutory Compliances should be complied on timely basis to avoid Interest and Penalty