कार्यालय नगर परिषद पिछोर, जिला - शिवपुरी

दूरभाष : 07496245640 E-Mail - cmopichor@mpurban.gov.in

क्रमांक/---1168---/लेखा/2024 पिछोर दिनांक 26/06/24

प्रति,

श्रीमान आयुक्त महोदय
नगरीय प्रशासन एवं विकास भोपाल

विषय:- वित्तीय वर्ष २०२२-२३ की सीए ऑडिट रिपोर्ट प्रदाय करनें बावत्।

संदर्भ:- श्रीमान का पत्र क्र 8297 भोपाल दिनांक दि0 02.05.24

महोदय उपरोक्त विषयान्तर्गत निवेदन है कि निकाय के वित्तीय वर्ष 2022-23 की ऑडिट सीए से कराई जाकर रिपोर्ट पत्र के साथ संलग्न कर आपकी ओर सादर प्रस्तुत है।

संलग्न:- सीए ऑडिट रिपोर्ट वित्तीय वर्ष 2022-23

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पृ.क्रमांक/---1169-1170---/2024 पिछोर दिनांक 26/6/24

प्रतिलिपि:-

1. श्रीमान लेखा अधिकारी नगरीय प्रशासन एवं विकास भोपाल की ओर सूचनार्थ।
2. लेखपाल नगर परिषद पिछोर की ओर सूचनार्थ।

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नगर परिषद् पिछोर, जिला शिवपुरी

कार्यालय नगर परिषद पिछोर
जिला शिवपुरी (म.प्र.)

AUDIT REPORT 2022-23

INDEPENDENT AUDITORS REPORT

To,
The CMO
ULB Nagar Parishad,
ULB Pichhore Shivpuri (M.P.)

We have audited the Books of accounts and relevant records of ULB Nagar Parishad, **Pichhore Shivpuri** for the FY 2022-23. The scope of work provided to us that required Audit under various heads i.e. **Audit of Revenue, Audit of Book Keeping, Audit of Expenditure, Audit of FDR, Audit of Tenders/Bills & Audit of Grants and Loans with our comments on specific points as on 31.03.2023.**

Management's Responsibility for the maintenance of records

The Management of Municipal corporation is responsible to maintained records as per the MP Municipal act, and also required to maintained their accounting policies, procedure and books of accounts & records as per Madhya Pradesh Municipal accounting manual, This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the corporation and for preventing and detecting frauds and other irregularities.

Auditor's Responsibility

Our responsibility is to express an opinion on scope of work annexed herewith based on our audit. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures. An audit also includes assessing the accounting principles used and significant estimates made by management; We have conducted our audit in accordance with the Auditing standards generally accepted in India. Those Standards and the Guidance Note require that we comply with

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ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls was established and maintained.

In our opinion to the best of our information and according to the explanation 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.

Report on Other legal and Regulatory Requirements

As required by the order of Joint Director of directorate, Urban Administration & development MP.

Further, on the basis of the accounts and records maintained and produced before us and information & explanations given. In our opinion proper books of accounts as required by law have not been kept by the Nagar Parishad, **Pichhore Shivpuri** so far as appear from our examination.

For:- A.SINGHAL & Associates
(Chartered Accountants)

SINGHAL & ASSOCIATES
CA
Gwalior

CA. Saurabh Jain
(Partner)
UDIN :-
24458984BKCZAM3537

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Heading	SR. NO.	Points to be Checked.	Remarks	Suggestion
Audit of Revenue	I.	The auditor is responsible for audit of revenue from various sources.	We have verified the cash book for audit of revenue from various sources i.e. Tax Revenues, Rental & Premium from Municipal Properties, Fees & other user charges, Revenue Grants, Interest Earned and other Revenue Receipts.	• Decline in revenue is majorly due to non-collection of taxes because of lack of manpower and 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. • Various schemes and incentives should be introduced on regular intervals to increase the revenue collection. • 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. • Nagar parishad take strict action for any revenue leakage and guide all the employees to do that task in sincere manner. We also found that there are few
	ii.	He is also responsible to check the revenue receipts from the counter files of receipt books and verify that the money received is duly deposited in the respective bank account.	We have verified revenue receipt on test check basis the revenue receipts were verified with counter files on sample basis and it was observed that the same was deposited timely in respective bank accounts.	
	iii.	Percentage of revenue collection increases decreases in various heads in property tax samekit kar shiksha upkar Nagariya vikas upkar and other tax, compared to previous year shall be part of report.	We have verified all the revenue collection details as provided to us and insert the same in Abstract Sheet Details as per **Annexure-1.**	
	iii.	Delay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO.	There are no any instances of Delay in receipts deposited in bank beyond 2 working days & brought to the knowledge of CMO. **Annexure-2.**	
	iv.	The entries in cash book shall be verified.	We have verified various cash book entries on test check basis we have verified cashbook with the receipts and payments	

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			vouchers.	Bank Accounts in which idle amount deposited, we suggest Nagar Parishad should convert that accounts with Swip Accounts so that Nagar parishad will earn Iterest of FDR.
	v.	The auditor shall specifically mention in the report, the revenue recovery against the quarterly and monthly targets. Any lapses in the revenue recovery shall be a part of the report.	ULB did not fixed any quarterly and monthly targets. Only Budgeted yearly targets were fixed for revenue recoveries. ULB did not achieve its yearly revenue recovery targets. We have verified revenue recovery done by Nagar Parishad and financial details are providing in Abstract Sheet.	
	vi.	The auditor shall verify the interest income from FDR's and verify that interest income is duly and timely accounted for in cash book.	FDR Register and Statement Not Provided	
	vii.	The cases where, the investments are made on lesser interest rates shall be brought to the notice of the commissioner/CMO.	No case found	
Audit of Expenditure	I.	The auditor is responsible for audit of expenditure under all the schemes.	We have test check expenditures under various scheme on the basis of entries in cash book. ULB has not prepared scheme wise cash book. Therefore identification of scheme wise expenditure is not possible. We have covered all schemes expenditure on test basis.	• On the Note sheet the CMO and The President should put their official Seal with the Signature. • Whenever the signature of a Witness is taken the details of witness like the name, address should be mentioned. • The attendance register
	ii.	He is also responsible for checking the entries in cash	During the verification of voucher from entries in cash book, On Test check basis	

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		book and verifying them from relevant vouchers.	we have checked and verified cash book entries with relevant vouchers. Discrepancies noticed are mentioned in Attached Audit Note Sheet. Vehicle log book should be maintained on daily basis and checked and sign by authorized person.	should be kept with a person incharge and should be daily verified and signed by the CMO/ Chief Accountant. • The completion report and testing report of the project should be attached in the files. • Nagar Parishad has made adequate payment to vendors under the applicable laws but we found some cases where payments were not according to that. We suggest that All the officials of Nagar parishad must validated all the expenditure.
	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 balance of cashbook and if there is any errors, we notified it to CMO/ Accountant.	
	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 brought to the notice of the commissioner/CMO.	ULB has not prepared any Scheme wise Cash book and scheme wise expenditures records. Grant register should be properly updated and maintained. where fund allocated to particular scheme can be ascertained. We have verified expenditure detail on test check basis provided to us and if there is any case where over payment done by Nagar Parishad, same are mentioned in Attached Audit Note Sheet.	
	v.	He shall also verify that the expenditure is accordance with the guidelines, directives, acts and rules issued by Government of India/ State Government.	Expenditure is accordance with the guidelines, directives, acts and rules issued by Government of India/ State Government. The expenditures were checked on sample basis as all construction work files were not presented before us for audit. The expenses were in accordance	

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			with the applicable directives, except for the following observation 1. Completion certificate and Testing reports in the files of construction not provided during the time of audit. 2. There were no pre/post photographs of the construction sites in the files provided to us during the time of audit.	
	vi.	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 audit we have observed that all the expenditures 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. Although the CMO and president should put their official seal and signatures as in most of the vouchers and supporting the official seal was not found and is some the signatures were also missing.	
	vii.	All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observations shall be ensured during the audit. Non compliances of audit paras shall be brought to the notice of commissioner/CMO.	As per test check basis No such case observed.	

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	viii	The auditor shall be responsible for verification of scheme wise project wise Utilization Certificates (UCs). UC's shall be tallied with the income & expenditure records and creation of Fixed Asset.	During the course of audit, no utilization certificate was made available before us. Moreover, ULB has not prepared fixed asset register. ULB has not prepared scheme wise project wise UCs. Further records regarding income & expenditure are not maintained properly. During our audit we also found that Nagar parishad is not preparing any UCs regarding grant utilization.	
Audit of Book Keeping	I.	The auditor is responsible for audit of all the books of accounts as well as stores.	We checked all the books of accounts on test check basis maintained by the Nagar parishad and we also find that there are some important register are not prepared by ULB like Ledger, FAR, Bills payable etc.	• The books of accounts are not fully shifted to SAP, still the revenue collection is recorded under Single entry system, hence full/ complete transition is done. • All books are maintained in well condition and we suggest that the same should to carried for future, and we also suggest nagar parishad to maintained Ledger, FAR and other register.
	ii.	He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to Urban Local Bodies. (ULBs) Any discrepancies shall be brought to the notice of Commissioner/CMO.	Although ULB has shifted to SAP accounting, still there are some accounts in which the expenses are not accounted in the system, hence it is not fully implemented. Books of accounts and Stores are maintained by ULB in General Way Accounting rules applicable to urban local bodies are governed by MPMAM and the books maintained by ULB are not as per MPMAM and same has been brought to the notice of CMO.	

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	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.	As per MPMAM Register of Advances will record details concerning advances extended to employees and its subsequent adjustment and it will maintain separate register for each type of advance. Scrutiny of the records reveals that no any register for advances are maintained by the Municipality and details regarding sanction no, accounting code, accounting head and date of posting are also not maintained.	
	iv.	Bank reconciliation states shall be verified from the records of ULB and the bank concerned. If bank reconciliation statements are not prepared the auditor will help in the preparation of BRS.	Madhya Pradesh Municipal Accounts Rules provide that the reconciliation of any difference between the balances of cash book and bank accounts is required to be conducted every month. As the ULB Bank reconciliation statement were not updated monthly basis. We helped and guided them to prepare the same on monthly basis.	
	v.	He shall be responsible for verifying the entries in the grant register. The receipts and payments of grants shall be duly verified from the entries in the cash book.	Grant register is not maintained properly details of grant utilization (payment of grant) for particular work for which grant is received is not fully updated in register. There were also various grants grouped under other grants is unidentified. We have checked grant sheet which is maintained by ULB and verified the same from cash book on test check basis we	

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			found that there are some unknown grants received during the year which details are not available.	
	vi.	The auditor shall verify the fixed asset register form other records and discrepancies shall be brought to the notice of commissioner/CMO.	Fixed Asset register and dead stock register not found in the ULB it is not maintained at ULB. Details of various register required to be maintained in accordance with prescribed format in MPMAM.	
	vii.	The auditor shall reconcile the accounts of receipt and payments especially for project funds.	No separate cash book is maintained for project wise receipt and payments, details of expenditure made out of grant were also not found grant register. Hence, we could not verify the same.	
Audit of FDR.	I.	The auditor is responsible for audit of all Fixed deposits and term deposits.	As informed by officials of ULB that they have invested in fund in FDR.	• FDRs should be created out of excess funds so that the funds are not idle and are constantly generating revenue.
	ii.	It shall be ensured that proper records of FDR's are maintained and all renewals are timely done.	FDRs are automatically renewed by Core Banking Bank through system on time. FDR Register not prepared by ULB.	
	iii.	The cases where FDR's/TDRs are kept at low rate of interest than the prevailing rate shall be immediately brought to the	There is no procedure of calling interest rate from different banks. No case found	

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		notice of commissioner/CMO.		
	iv.	Interest earned on FDR/TDR shall be verified from entries in the cash book.	Not applicable Interest earned on FDR/TDR is entered on Consolidated basis not on annual basis.	
Audit of Tenders/Bids.	I.	The auditor is responsible for audit of all tenders/bids invited by the ULB's.	We have verified the online bids invited by ULB on test check basis. Tenders allotted on nomination/ quotation basis are not made available before us for verification therefore we are unable to give our opinion on the same.	• More competitive tendering process should be implemented. • The limit of online tendering should be reduced so that more and more tenders are put online so as to increase the transparency. • Tender Register should be maintained. • Nagar Parishad has called all tenders with proper media. We suggest that nagar parishad must carry this practice.
	ii.	He shall check whether competitive tendering procedures are followed for all bids.	While going through we have observed that various purchases are made on quotation basis instead of online tendering basis although requirement of such items are above the limit prescribed for online tenders. On test check basis we found competitive tendering procedures are followed.	
	iii.	He shall verify the receipts of tender fee/bid processing fee/ performance guarantee both during the construction and maintenance period.	We have randomly verified receipt of tender fee bid processing fee/performance guarantee on the basis of records provided before us.	
	iv.	The bank guarantees, if received in lieu of bid processing fee/ performance guarantee shall be verified from the issuing banks.	We did not receive any bank guarantee in the books of accounts or not provided to us by the officials during the course of audit for the year 2022-23.	

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	v.	The conditions of BG's shall also be 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 and Loans.	I.	The auditor is responsible for the audit of grants given by central government and its utilization.	Grant register is not maintained and details of grant utilization (payment of grant) for particular work for which grant is received is not fully updated in register. There were also various grants grouped under other grants where head (mad) is unidentified. Hence, we are unable to form any opinion on the same.	• More and more assets should be created for the welfare of the people as well as for generating more revenues. • 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 responsible for audit of grants received from state government and its utilization.	During the F.Y.2022-23 ULB has not issued any utilization certificate as per management discussion.	
	iii.	He shall perform audit of loans provided for physical infrastructure and its utilization. During the audit the auditor shall specifically comment on	Further, as informed by the ULB officials no any loan was taken by Municipality During F.Y. 2022-23.	

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		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.		
	iv.	The auditor shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure.	During the audit as per randomly checked records no diversion of funds from capital receipts/grants/loans to revenue expenditure. 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.	

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Abstract Sheet for reporting on Audit Paras for Financial Year 2022-23

NAME OF ULB: NAGAR PARISHAD, PICHHORE SHIVPURI

NAME OF AUDITOR: A SINGHAL & ASSOCIATES

Sr. no.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTIONS
1	Audit of Revenue					
	राजस्व कर वसूली	Receipts in Rs.				
		Year 2021-22	Year 2022-23	% of Growth		
(i)	संपत्तिकर	6,61,437.00	9,53,123.00	0.00%	उपरोक्त सारणी के अवलोकन के बाद यह कहा जा सकता है नगर परिषद् द्वारा विगत वर्ष की तुलना में इस वर्ष वृद्धि दर्ज की गयी है, नगर परिषद् द्वारा बताया गया की सम्पतिकर नगरीय विकास उपकर शिक्षा उपकर ठोस अपशिस्ट प्रवंधन प्रभार की वसूली अभी परिषद् द्वारा नहीं की जा रही है	नगर परिषद् में उपलब्ध कर्मचारियो की सख्या कम होने से राजस्व वसूली प्रभावित होती है अत: अधिक कर्मचारियों की नियुक्ति की जानी चाहिये
(ii)	समेकित कर	4,81,264.00	5,03,927.00	4.71%		नगर परिषद् द्वारा राजस्व वसूली हेतु आधुनिक तकनीक का प्रयोग किया जाना चाहिये जैसा की स्वाइप मशीन का प्रयोग इत्यादि
(iii)	नगरीय विकास उपकर	1,70,619.00	1,09,190.00	0.00%		जिन व्यक्तियों द्वारा समय पर कर नहीं दिया जाता उनके खिलाफ दंडात्मक कारवाही की जानी चाहिये
(iv)	शिक्षा उपकर	20,429.00	20,995.00	0.00%		समय पर कर का भुगतान करने वाले कर दाताओ को प्रोत्साहित करने हेतु करो में रियायत दी जानी चाहिये
	कुल योग	13,33,749.00	15,87,235.00	19.01%		समय समय पर कर वसूली ले लिए नगर मे अलग अलग स्थानों पर केम्पो का आयोजन किया जाना चाहिये
	गैर राजस्व वसूली					
(i)	भवन भूमि किराया	5,95,390.00	7,01,076.00	0.00%		
(ii)	जल उपभोक्ता प्रभार	2,39,484.00	3,41,552.00	42.62%		

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Abstract Sheet for reporting on Audit Paras for Financial Year 2022-23

NAME OF ULB: NAGAR PARISHAD, PICHHORE SHIVPURI

NAME OF AUDITOR: A SINGHAL & ASSOCIATES

Sr. no.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTIONS
(iii)	ठोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार	-	-	0.00%		
(iv)	अन्य कर/शुल्क	57,19,884.00	16,82,211.00	-70.59%		
	कुल योग	65,54,758.00	27,24,839.00	-58.43%		
	महा योग	**78,88,507.00**	**43,12,074.00**			
2	Audit of Expenditure	The auditor is responsible for audit of expenditure under all the schemes.			Bifurcation of Capital & revenue Expenditure should be Properly done. No one to one correlation was found between grant received and expenditure so far.	Nagar Parishad has made addequate payment to vendes under the applicable laws but we found few cases where payments were not according to that. We suggest that Nature of Expenditure Should be Understood by Staff. Training of GL Codes should be Provided to staff.
3	Audit of Book Keeping	The auditor is responsible for audit of all the books of accounts as well as stores.			We found that some books are not prepared by ULB.Record of Security Deposit & EMD should be Improved.	All Books are maintained in well condition except Fixed Assets Register, FDR we suggest ULB to maintained all the records in proper manner.Books of Security Deposit & EMD Should be Maintained as per MPMAM
4	Audit of FDR	All Fixed deposits and term deposits are verified.			We have verified FDR's but no seprate FDR register was maintained for the same. Renewal of FDR's are not timely recorded in the cash book.Interest on FDRs should be entered on Accrual Basis. Usally excess cash kept in bank account. New FDR has been made in this year.	FDR register should be prepared Annually on Accrual Basis.

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Abstract Sheet for reporting on Audit Paras for Financial Year 2022-23

NAME OF ULB: NAGAR PARISHAD, PICHHORE SHIVPURI

NAME OF AUDITOR: A SINGHAL & ASSOCIATES

Sr. no.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTIONS
5	Audit of Tenders/Bids	Audit of all tenders/bids invited by the ULB's.	Tenders are online & transparent but more control required when the payment made to Publishers, reputed and local newspaper rates should be compared. Sometime it has been seen that local newspapers are charging high rates incomparison to reputed newspaper. Tender Register should be maintained.	Nagar Parishad has called all tenders with proper media. We suggest that nagar parishad must carry this practice.
6	Audit of Grants & Loans	Audit of grants given by central government and its utilization are done.	Heads of Grant should be mentioned Properly & FDRs made from Grants & Loans should be mentioned specifically and interest received on FDRs should be credited in Grant fund instead of other & Municipal Fund.	Nagar parishad has maintained all the records for Grants received to it. We suggest that they must bifurgate grants eg State Share, Central Share.Loan and Grant wise Register should be maintained by mentioning. Expenditure Incurred from Particular Grant. FDR Sheet should be prepared Annually on Grant Basis.
7	Incidences relating to diversion of funds from capital receipts/Grants/Loans to Revenue Nature Expenditure and from one shceme/project to another	Diversion of funds from capital receipts/Grants/Loans to Revenue Nature Expenditure and from one shceme/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 Parishad can give proper attention in that matter as that decide the Asset creation and bifurcate the revenue nature items.

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NAME OF ULB: NAGAR PARISHAD, PICHHORE SHIVPURI

NAME OF AUDITOR: A SINGHAL & ASSOCIATES

Sr. no.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTIONS
5	Audit of Tenders/Bids	Audit of all tenders/bids invited by the ULB's.	Tenders are online & transparent but more control required when the payment made to Publishers, reputed and local newspaper rates should be compared. Sometime it has been seen that local newspapers are charging high rates incomparison to reputed newspaper. Tender Register should be maintained.	Nagar Parishad has called all tenders with proper media. We suggest that nagar parishad must carry this practice.
6	Audit of Grants & Loans	Audit of grants given by central government and its utilization are done.	Heads of Grant should be mentioned Properly & FDRs made from Grants & Loans should be mentioned specifically and interest received on FDRs should be credited in Grant fund instead of other & Municipal Fund.	Nagar parishad has maintained all the records for Grants received to it. We suggest that they must bifurgate grants eg State Share, Central Share.Loan and Grant wise Register should be maintained by mentioning. Expenditure Incurred from Particular Grant. FDR Sheet should be prepared Annually on Grant Basis.
7	Incidences relating to diversion of funds from capital receipts/Grants/Loans to Revenue Nature Expenditure and from one shceme/project to another	Diversion of funds from capital receipts/Grants/Loans to Revenue Nature Expenditure and from one shceme/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 Parishad can give proper attention in that matter as that decide the Asset creation and bifurcate the revenue nature items.

मुख्य नगरपालिका अधिकारी
नगर परिषद पिछोर,शिवपुरी

A. SINGHAL & ASSOCIATES Gwalior

Abstract Sheet for reporting on Audit Paras for Financial Year 2022-23

NAME OF ULB: NAGAR PARISHAD, PICHHORE SHIVPURI

NAME OF AUDITOR: A SINGHAL & ASSOCIATES

Sr. no.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTIONS
		Revenue Expenditure	Revenue Receipts	Revenue expenditure with respect to revenue receipts		
8	any other (a) percentage of revenue expenditure (establishment , salary, operation & maintenance) with Respect to Revenue receipts(Tax & non Tax) excluding octroi, Entry tax,Stamp Duty and other grants etc	3,29,17,051.34	2,90,84,026.41	113.18%	Material Purchase amount included in Operation and Maintenance of water supply, Public lighting & Cleaning etc that's Why there is excess Difference in Percentage of Revenue Expense Over revenue receipt.	Proper headwise accounting should be maintained by the officials. Previous year expeses to be bifurcated seperatly. Diversion of funds should be informed to head office. ULB should maintained all the records of expenditure with respect to Revenue Expenditure and Capital Expenditure.
		Capital Expenditure	Total Exp	Capital Expenditure with respect to total expenditure		
	(b)Percentage of Capital Expenditure with Respect to Total Expenditure	1,37,83,780.00	4,67,00,831.34	29.52%	Capital Expenditure are having substantioal with respect to Total Expenditure made by the Nagar Parished.	Proper headwise accounting should be maintained by the officials. Previous year expeses to be bifurcated seperatly. Diversion of funds should be informed to head office. ULB should maintained 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.	Temporary Advances have been fully recovered timely or not.			Temporary Advances are given to staff During the year.	Advances Register should be Maintained properly, and recovered timely.

मुख्य नगरपालिका अधिकारी
नगर परिषद पिछोर,शिवपुरी

A. SINGHAL & ASSOCIATES Chartered Accountants Gwalior

Abstract Sheet for reporting on Audit Paras for Financial Year 2022-23

NAME OF ULB: NAGAR PARISHAD, PICHHORE SHIVPURI				
NAME OF AUDITOR: A SINGHAL & ASSOCIATES				
Sr. no.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTIONS
10	Whether Bank Reconciliation Statement is being regularly Prepared.	Bank Reconciliation Statement is being regularly Prepared on monthly basis	No Such Bank Reconciliation prepared by ULB on monthly basis.	We Suggest nagar parishad officials to prepared BRS on monthly basis for identifying the reasons behind the differences between cashbook balance and bank account balance.

मुख्य नगरपालिका अधिकारी
नगर परिषद पिछोर,शिवपुरी

A. SINGHAL & ASSOCIATES
Gwalior

नगर परिषद – पिछोर , जिला– शिवपुरी (म0प्र0)

प्राप्ति एवं भुगतान खाता

01 अप्रैल 2022 से 31 मार्च 2023 तक

प्राप्ति	राशि	भुगतान	राशि
प्रारम्भिक शेष			
मैन कैशबुक	3,89,05,966.17	वेतन भुगतान	1,75,43,329.00
वीआरजीएफ	20,06,702.50	मानदेय भुगतान	1,92,551.00
SAHRIY VIKAS	8,67,828.00	एनपीएस	3,53,549.00
SAHRIY PENSION	9,60,529.05	प्रोफेशनल टैक्स	41,040.00
SWACHTHA CASHBOOK	41,67,011.50	यात्रा व्यय	15,224.00
ADHOSARACHNA	70,16,248.00	जीपीएफ़ भुगतान	3,45,577.00
		अन्य व्यय	2,72,351.00
संपति कर चालू	94,679.00	ऑडिट फीस भुगतान	3,19,130.00
संपतिकर गत	8,58,444.00	बैंक चार्ज	2,948.34
समेकित कर चालू	81,960.00	बैंक चार्ज SWACHHTA	649.00
समेकित कर गत	4,21,967.00	बैंक चार्ज वीआरजीएफ़	354.00
शिक्षा उपकर चालू	2,299.00	बैंक चार्ज ADHOSARACHNA	36.00
शिक्षाउपकर गत	18,696.00	बैंक ट्रान्सफर	7,62,034.00
विकास उपकर चालू	22,708.00	बैनर वनवायी	80,287.00
विकास उपकर गत	86,482.00	बजट व्यय	17,100.00
		डीएससी व्यय	6,664.00
जलकर चालू	2,46,820.00	आईसीई एक्टिविटी व्यय	92,396.00
जलकर गत	86,132.00	इंटरनेट बिल भुगतान	43,200.00
नल कनैक्शन राशि	7,000.00	जेसीबी भाड़ा	4,19,734.00
नल विछेद	1,600.00	झन्डा क्रय	43,120.00
		कल्याण समिति	44,876.00
दुकान प्रीमियम	21,01,000.00	कार्यालय व्यय	18,810.00
दुकान किराया	3,30,901.00	नुक्कर नाटक	43,200.00
दुकान किराया गत	3,70,175.00	प्रिंटिंग स्टेशनरी	5,63,002.00
		फोटोग्राफी	16,272.00
आवेदन शुल्क	34.00	स्टाम्प क्रय	2,200.00
बस स्टैंड शुल्क राशि	1,37,640.00	व्रतिकर भुगतान	31,958.00
बाजार बैठक वसूली	1,37,800.00	व्रक्षारोपण व्यय	1,41,464.00
भवन अनुदान शुल्क	11,250.00	विज्ञापन विज्ञप्ति	4,33,244.00
अधिभार शुल्क	3,488.00	अन्य कार्यक्रम व्यय	2,45,435.00
कर्मकार मण्डल	25.00	जीएसटी भुगतान	4,64,168.00
हाथ ठेला वसूली	2,29,226.00	आयकर भुगतान	5,27,393.00
कार्यालय शुल्क	125.00	हुडको प्रीमियम	4,45,009.00
नामांतरण राशि	1,500.00	स्वल्पाहार	1,87,568.00
निर्माण शुल्क	50.00	टेलीफ़ोन बिल	1,714.00
पानी टैंक राशि	2,400.00	टैंट भाड़ा भुगतान	4,21,144.00
पंजीयन शुल्क	475.00	वाहन बीमा	59,680.00
लाईसेंस फीस	2,000.00	वाहन किराया	62,638.00
आरटीआई	43.00	विधुत बिल	17,52,754.00

मुख्य नगरपालिका अधिकारी
नगर परिषद पिछोर,शिवपुरी

A. SINGHAL & ASSOCIATES
Gwalior
Chartered Accountants

सेफटिक टैंक शुल्क	1,400.00	डीजल व्यय	15,41,460.00
अन्य शुल्क	4,152.00	SHARIY PENSION	
सूचना अधिकार वसूली राशि	3,154.00	आटेस्थि	10,000.00
ठेला चालान	600.00	विधायक निधि	10,000.00
तिरंगा अभियान	4,972.00	बैंक चार्ज	649.00
विलंब शुल्क	500.00		
भवन अनुज्ञा	12,637.00	अन्य मरम्मत	1,85,417.00
टेंडर राशि	1,36,000.00	कूलर मरम्मत	81,362.00
टेंकर शुल्क	3,000.00	हैंडपम्प मरम्मत	25,095.00
अन्य राशि	22,997.00	मरम्मत कार्य	1,01,780.00
अन्य राशि SAHRIY PENSION	10,000.00	मशीन मरम्मत	5,622.00
निकाय वसूली अन्य	73,964.41	मोटर मरम्मत	2,95,111.00
अन्य प्राप्त राशि	3,57,536.00	मुक्तिधाम मरम्मत	6,46,174.00
ब्याज बीआरजीएफ़	54,724.00	नाला मरम्मत	3,29,769.00
ब्याज	2,64,415.00	पुल मरम्मत	4,60,226.00
ब्याज SAHRIY VIKAS	23,604.00		
ब्याज ADHOSARACHNA	1,82,500.00	सड़क मरम्मत	28,159.00
धरोहर राशि	6,000.00	वाहन मरम्मत	5,03,105.00
अमानत राशि	29,850.00	जलप्रदाय मरम्मत एवं संधारण	59,341.00
समायोजन अन्य	11,36,390.00	विधुत मरम्मत	4,40,744.00
रिटर्न भुगतान	2,44,715.00		
एसडी राशि	50,118.00	जलप्रदाय सामग्री एवं अन्य	10,73,598.00
ट्रान्सफर राशि	9,000.00	स्वच्छता सामग्री क्रय	60,690.00
ट्रान्सफर राशि SWACHHTA	7,62,034.00	विधुत सामग्री	7,99,580.00
		निर्वाचन सामग्री	1,00,561.00
चुंगी छतिपूर्ति	2,04,32,845.00		
15 वित्त आयोग	1,04,87,000.00	नाला निर्माण	23,45,526.00
कायाकल्प अनुदान	31,00,000.00	निर्माण कार्य	6,66,144.00
लाड़ली बहना अनुदान राशि	75,000.00	पेवर ब्लॉक क्रय	7,20,578.00
एमडीआरएफ़ राशि	1,78,000.00	शोचलय निर्माण	4,68,457.00
मुद्रांक शुल्क राशि	5,46,604.00	स्टेडियम विकास कार्य	4,14,800.00
मूलभूत राशि	39,48,000.00	बाउंड्रीवाल निर्माण	6,83,998.00
पार्क अनुदान राशि	45,00,000.00	भवन निर्माण	21,25,417.00
राज्यवित्त आयोग	35,29,000.00	सीसी रोड निर्माण	38,94,082.00
दी कमिशनरी	21,044.00	टीनशेड निर्माण	44,944.00
सड़क मरम्मत	28,82,000.00	सीसीटीवी कैमरा	9,604.00
अन्य अनुदान	15,17,444.00	कम्प्युटर व्यय	24,279.00
सीएम इन्फ्रा	38,84,720.00	कूलर क्रय	17,760.00
एसडीआरएफ़ राशि	26,27,000.00	फर्नीचर क्रय	2,86,097.00
एमपी स्टेट राशि	2,000.00	मशीन क्रय	3,68,045.00
सीएम इन्फ्रा फ़ेस 2 ऋण ADHOSARCHNA	22,96,758.00	केमिकल क्रय	9,31,780.00
		अन्य सामग्री	1,93,545.00
		डस्टिबन क्रय	4,60,467.00
		मोटर क्रय	1,28,257.00
		ईएमडी रिटर्न	50,118.00
		अमानत राशि	12,300.00
		एसडी रिटर्न	82,383.00

A. SINGHAL & ASSOCIATES Gwalior

मुख्य नगरपालिका अधिकारी
नगर परिषद पिछोर, शिवपुरी

		अंतिम शेष	
		मैन कैशबुक	5,75,75,799.24
		बीआरजीएफ़	20,61,072.50
		SAHRIY VIKAS	8,91,432.00
		SAHRIY PENSION	9,49,880.05
		SWACHTHA CASHBOOK	49,28,396.50
		ADHOSARACHNA	94,95,470.00
	12,26,02,881.63		12,26,02,881.63

मुख्य नगरपालिका अधिकारी
नगर परिषद पिछोर,शिवपुरी

नगर परिषद – **पिछोर** , जिला– **शिवपुरी** (म0प्र0)

आय एवं व्यय खाता

01 अप्रैल 2022 से 31 मार्च 2023 तक

व्यय	राशि	आय	राशि
वेतन भुगतान	1,75,43,329.00	संपति कर चालू	94,679.00
मानदेय भुगतान	1,92,551.00	संपतिकर गत	8,58,444.00
एनपीएस	3,53,549.00	समेकित कर चालू	81,960.00
प्रोफेशनल टैक्स	41,040.00	समेकित कर गत	4,21,967.00
यात्रा व्यय	15,224.00	शिक्षा उपकर चालू	2,299.00
जीपीएफ़ भुगतान	3,45,577.00	शिक्षाउपकर गत	18,696.00
अन्य व्यय	2,72,351.00	विकास उपकर चालू	22,708.00
ऑडिट फीस भुगतान	3,19,130.00	विकास उपकर गत	86,482.00
बैंक चार्ज	2,948.34		
बैंक चार्ज SWACHHTA	649.00	जलकर चालू	2,46,820.00
बैंक चार्ज बीआरजीएफ़	354.00	जलकर गत	86,132.00
बैंक चार्ज ADHOSARACHNA	36.00	नल कनैक्शन राशि	7,000.00
बैंक ट्रान्सफर	7,62,034.00	नल विछेद	1,600.00
वैनर वनवायी	80,287.00		
वजट व्यय	17,100.00	दुकान प्रीमियम	21,01,000.00
डीएससी व्यय	6,664.00	दुकान किराया	3,30,901.00
आईसीई एक्टिविटी व्यय	92,396.00	दुकान किराया गत	3,70,175.00
इंटरनेट बिल भुगतान	43,200.00		
जेसीबी भाड़ा	4,19,734.00	आवेदन शुल्क	34.00
झन्डा क्रय	43,120.00	बस स्टैंड शुल्क राशि	1,37,640.00
कल्याण समिति	44,876.00	बाजार बैठक वसूली	1,37,800.00
कार्यालय व्यय	18,810.00	भवन अनुदान शुल्क	11,250.00
नुक्कर नाटक	43,200.00	अधिभार शुल्क	3,488.00
प्रिंटिंग स्टेशनरी	5,63,002.00	कर्मकार मण्डल	25.00
फोटोग्राफी	16,272.00	हाथ ठेला वसूली	2,29,226.00
स्टाम्प क्रय	2,200.00	कार्यालय शुल्क	125.00
व्रतिकर भुगतान	31,958.00	नामांतरण राशि	1,500.00
व्रक्षारोपण व्यय	1,41,464.00	निर्माण शुल्क	50.00
विज्ञापन विज्ञप्ति	4,33,244.00	पानी टैंक राशि	2,400.00
अन्य कार्यक्रम व्यय	2,45,435.00	पंजीयन शुल्क	475.00
जीएसटी भुगतान	4,64,168.00	लाईसेंस फीस	2,000.00
आयकर भुगतान	5,27,398.00	आरटीआई	43.00
हुडको प्रीमियम	4,45,009.00	सेफटिक टैंक शुल्क	1,400.00
स्वल्पाहार	1,87,568.00	अन्य शुल्क	4,152.00
टेलीफोन बिल	1,714.00	सूचना अधिकार वसूली राशि	3,154.00
टेंट भाड़ा भुगतान	4,21,144.00	ठेला चालान	600.00
वाहन बीमा	59,680.00	तिरंगा अभियान	4,972.00
वाहन किराया	62,638.00	विलंब शुल्क	500.00
विधुत बिल	17,52,754.00	भवन अनुज्ञा	12,637.00

A. SINGHAL & A... Chartered Accountants Gwalior

मुख्य नगरपालिका अधिकारी
नगर परिषद पिछोर,शिवपुरी

डीजल व्यय			
SHARIY PENSION	15,41,460.00	टेंडर राशि	1,36,000.00
अटेस्थि		टैंकर शुल्क	3,000.00
विधायक निधि	10,000.00	अन्य राशि	22,997.00
बैंक चार्ज	10,000.00	अन्य राशि SAHRIY PENSION	10,000.00
	649.00	निकाय वसूली अन्य	73,964.41
अन्य मरम्मत		अन्य प्राप्त राशि	3,57,536.00
कूलर मरम्मत	1,85,417.00	ब्याज बीआरजीएफ़	54,724.00
हैंडपम्प मरम्मत	81,362.00	ब्याज	2,64,415.00
मरम्मत कार्य	25,095.00	ब्याज SAHRIY VIKAS	23,604.00
मशीन मरम्मत	1,01,780.00	ब्याज ADHOSARACHNA	1,82,500.00
मोटर मरम्मत	5,622.00	धरोहर राशि	6,000.00
मुक्तिधाम मरम्मत	2,95,111.00	अमानत राशि	29,850.00
नाला मरम्मत	6,46,174.00	समायोजन अन्य	11,36,390.00
पुल मरम्मत	3,29,769.00	रिटर्न भुगतान	2,44,715.00
	4,60,226.00	एसडी राशि	50,118.00
		ट्रान्सफर राशि	9,000.00
सड़क मरम्मत	28,159.00	ट्रान्सफर राशि SWACHHTA	7,62,034.00
वाहन मरम्मत	5,03,105.00		
जलप्रदाय मरम्मत एवं संधारण	59,341.00	चुंगी छतिपूर्ति	2,04,32,845.00
विधुत मरम्मत	4,40,744.00		
		व्यय का आय पर आधिक्य	38,33,024.93
जलप्रदाय सामग्री एवं अन्य	10,73,598.00		
स्वच्छता सामग्री क्रय	60,690.00		
विधुत सामग्री	7,99,580.00		
निर्वाचन सामग्री	1,00,561.00		
ईएमडी रिटर्न	50,118.00		
अमानत राशि	12,300.00		
एसडी रिटर्न	82,383.00		
	3,29,17,051.34		3,29,17,051.34

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नगर परिषद [illegible]

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नगर परिषद – **पिछोर** , जिला– **शिवपुरी** (म०प्र०)

बैंक समाधान की जानकारी 31.03.2023

Bank Name	Account Number	Account Type	opneing as per bank 01.04.2022	opening as per cash book 01.04.2022	closing as per bank 31.03.2023	closing as per cash book 31.03.2023	Opening Difference	Closing Difference
Canara Bank	4781101004312	ADHOSARACHNA-2	54,20,809.00	54,20,809.00	78,56,516.00	78,56,516.00	-	-
SBI	33723446507	ADHOSARACHNA-1	15,95,439.00	15,95,439.00	16,38,954.00	16,38,954.00	-	-
SBI	37452823958	SBM 1.0	41,67,011.50	41,67,011.50	49,28,396.50	49,28,396.50	-	-
SBI	63013656108	BRGF	20,06,702.50	20,06,702.50	20,61,072.50	20,61,072.50	-	-
SBI	53021010091	SAHRIY PENSION	9,60,529.05	9,60,529.05	9,49,880.05	9,49,880.05	-	-
MGB	8028590691	SAHRIY VIKAS	8,67,828.00	8,67,828.00	8,91,432.00	8,91,432.00	-	-
SBI	53021010319	MAIN CASHBOOK	3,39,29,011.17	3,39,29,011.17	4,94,66,412.24	4,94,66,412.24	-	-
SBI	33725335372	MAIN CASHBOOK	39,96,381.00	39,96,381.00	42,04,128.00	42,04,128.00	-	-
MGM	8028520850	MAIN CASHBOOK	9,80,604.00	9,80,604.00	39,05,259.00	39,05,259.00	-	-

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Percentage of revenue collection increases decreases in various heads in property tax

Annexure-1

Audit Of Revenue					Overview in brief	Suggetions
Sr.NO	Parameter	description				
	Revenue Income	Receipts in Rs				
		Year 2022-23	Year 2023-24	% of Growth		
1	Property tax	6,61,437.00	9,53,123.00	0.00	Collection of dues as compare to previous year is not satisfactory	ULB should taken steps to recover its previous as well as current dues
2	Samekit kar	4,81,264.00	5,03,927.00	4.71		
3	Nagariya vikas upkar	1,70,619.00	1,09,190.00	0.00		
4	Shiksha upkar	20,429.00	20,995.00	0.00		
	Total	13,33,749.00	15,87,235.00	19.01		
	Non Revenue Taxes					
1	Building/Complex rent	5,95,390.00	7,01,076.00	0.00		
2	Water Charges	2,39,484.00	3,41,552.00	42.62		
3	Other Misc Taxes	57,19,884.00	16,82,211.00	(70.59)		
	Total	65,54,758.00	27,24,839.00	(70.59)		
	Grant Total	78,88,507.00	43,12,074.00	(45.34)		

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Annexure-2

Receipts deposited in bank beyond two working days

Date of Collection	Date of Deposited in Bank Statement	Differnce in days	Amount	Reason for delay
Deposit within time except Bank holiday or server issue				

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Annexure-3

S.no	Register	Whether Maintained	Remark
1	Stock Register	Maintained but not Proper	Accounting rules 1999 of the MP Municipal corporation Act 1961 provides that the CMO shall constitute a committee to verify the stocks held by the municipality & Committee shall conduct stock verification at least twice in a year. While the course of audit we have observed that no such committee was constituted and no any physical verification of stock was done by the ULB. Ceriticate in respect of no of pages in Stock register is not found. Stock register was not certify by competent authority
2	Cheque Received Register	Not provided during the time of audit.	Not provided during the time of audit.
3	Cheque Dishonored Register	Not provided during the time of audit.	Not provided during the time of audit.
4	Cheque Issued Register	Not provided during the time of audit.	Not provided during the time of audit.
5	Register of advances to employees	Not provided during the time of audit.	Not provided during the time of audit.
6	Register of security deposits	Not provided during the time of audit.	Not provided during the time of audit.
7	Register of Earnest Money Deposits	Not provided during the time of audit.	Not provided during the time of audit.
8	Register of retention money	Not provided during the time of audit.	Not provided during the time of audit.
9	Investment Register	Not provided during the time of audit.	As per MP MAM investment register will contain details concerning investment of fund in specific securities & details of investment matured during the year.
10	Loan Register	Not provided during the time of audit.	Not provided during the time of audit.

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Annexure-4

Status of Maintenance of various Fixes Assets Register at Municipal Council

S.No	Type of Register	Remark
1	Building Register	As per format provided in MP MAM, Ulbs are required to prepare building register which contains details of survey No, location,area,details of use of building etc including details of improvement if any, during the course of verification of records it has been found that no such list /register and details are prepared by ULB.
2	Roads & Street Register	As per format provided in MP MAM, Ulbs are required to prepare ward wise, area wise list of roads, streets ,lanes & footpaths including details of improvement if any, during the course of verification of records it has been found that no such list and details are prepared by ULB
3	Drain Register	As per format provided in MP MAM, Ulbs are required to maintain register which will contain details about all drains including underground drains & the same will be maintain on continuous basis & not for any specific year. while examining the records it has been observed that no such registers are maintain.
4	Public lighting system register	As per format provided in MP MAM, Ulbs are required to maintain register which will contain details about all Public lighting system & the same will be maintain on continuous basis & not for any specific year, while examining the records it has been observed that no such registers are maintain.
5	Vehicle Register	Not provided during the time of audit.
6	Office Equipment Register	Not provided during the time of audit.
7	Furniture & Fixture Register	Not provided during the time of audit.
8	Computer & Peripheral Register	Not provided during the time of audit.

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- Last Year Audited Balance only Cashbook balance carry forward in books properly other opening balance not checked because proper books of account not maintained by ULB. ULB not provided E-Palika software access or data. As per discussion by department mismatch in epalika software data and manual books of account data. PFMS account details and records not provided to us.
- As per discussion by management loan outstanding hudco loan but details not updated in books of accounts. Only repayment during the year Income and Expenditure Account.
- sanchit nidhi no deposit during the year. ULB Should Transfer of 5% revenue receipt as per the state Govt. Circular no. 403/18//F/7 dated 16 July 1974 every year.
- The advances given by ULB, register of advances has not been maintained by the ULB. As observed they do not maintain any advance register because of which is it unable to identify to whom they have given the advance and whether settlement has been done or not.
- Grant wise registers were not been provided to us for the verification of the amounts. Bifurcation of revenue grants and capital grants not on record. The amount of payment made out of capital expenditure grant on fixed assets and capital expenditure grant on others should be maintained.
- Party wise details of the bank guarantee and withheld money and retention money should be maintained, it needs proper reconciliation.
- In respect of EPF and ESI, no records have been made available to us for the verification of the same.
- Fixed assets register was not provided to us thus we were unable to verify the details of Fixed assets. The balances of Fixed assets stated in balance sheet are subject to physical verification, revaluation. In absence of mentioned information we are unable to comment on the same. Therefore it is advised to keep proper record of fixed assets and put the serial number on all the fixed assets of the ULB. Record of Fixed assets should be prepared according to directions given in MPMAM and annexure of Fixed Assets should be prepared under bifurcation in following two heads :-

  Fixed Assets against ULB Fund
  Fixed Assets against Grant Fund
  Fixed asset register is not maintained by the ULB, so we are unable to do the verification of fixed assets and Fixed assets are not numbered.
- Attendance records are still maintained manually in register even after the acquisition of biometric machines. Biometric machines should be used for

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attendance records and salary processing should be based on biometric machines. High manipulation in salary payments is possible in absence of biometric attendance resulting in higher salaries.

- ULB is showing zero balance in the inventories in the balance sheet, it has been explained that stationary, diesel, Petrol and other miscellaneous items are treated as expenditure at the time of purchase and do not form part of inventories. Statement of Inventory was not provided to us. Stock register and stationery register is not maintained by the auditee, so the verification of such items was no possible in absence of documents.
- Late water bills collected by ULB are not collected with penalties or late fees. Such late fees should be recovered.
- No interest certificates were provided to us in order to verify the correctness of the amount shown as interest.
- Management has clarified that Local Fund Audit has also been conducted by Local Fund Audit Department in ULB but audit report of Local fund has not been provided to us.
- ULB has not booked GST on RCM basis on Advocates bill payment properly because legal service under the purview of Reverse Charge Mechanism in GST Act, so it is suggested that the ULB should book liability under RCM and maintain proper records.
- During the course of audit we are unable to find out the entries of Income of tender fees and liability of EMD in accounting maintained by ULB and in the financial statement, so it is advised that separate earnest money/Security deposit FDR register which is received from contractors/proposed bidders should be maintained.
- While verifying the vouchers on sampling basis , we noticed that expenses and incomes has not been booked in according to the accounting head prescribed in the MPMAM. We are unable to quantify the same. During our test check we have found that some capital expenditure has treated as revenue expenditure and vice versa. So we suggest that accounting should be done according to correct coding.
- List of Scrap and Dump vehicles was not provided to us for verification.
- Log Book of the vehicles was not provided to us in order to verify the running of the vehicles.
- No safety measures for prevention of fire were found in the ULB.
- Various litigations & Statutory demands are pending against the corporation for which contingent liability should be made.
- Insurance cover of most of the vehicles owned by the ULB has expired and no steps are taken by the ULB for the renewal of such insurance. Insurance file and register should be maintained.

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- Vehicles like tractors, trollies and other vehicles hired on contract by ULB are not properly documented. Agreement file not provided to us. Registration certificate and license should be obtained before hiring such heavy weight vehicles and log book hired vehicles not provided to us.
- Invoices for the payment of diesel do not mention the vehicle in which the diesel was poured. Invoices of the petrol pump should give complete details of vehicle number and date on which diesel was purchased.
- We are not provided with the Proper ledgers by the ULB. So, we are unable to comment on bifurcation of capital and revenue expenditure.
- The ledgers of the expenses are not maintained by the management; hence we cannot assume about the correctness of the income and expenditure details.
- CL register, medical leave register and optional leave register is not maintained by ULB which makes the cross checking of salary calculations highly difficult for us.
- Measurement book for none of the works carried out by the ULB is made available for inspection during the audit schedule. The before and after pictures of construction work done by them are not found.
- Pre and post completion pictures are not attached with vouchers of payment to the contractors for construction contracts. No third-party bill is enclosed with the civil work payments only internal estimates has been provided.
- They do not maintain any record of the offline tenders issued by them. So, we cannot predict how many offline tenders are issued during the period. They do not maintain any file of the tenders work because of which it is not possible for us to check the measurement book. It is suggested that tender record should be maintained so that we can come to know how much work is done, how much work is pending and how many tenders are allotted during the period.
- The rent of shops and other premises have not been fully recovered during the period. If the accrued rent would have been recovered then the income for the year would have been more. ULB has followed cash basis accounting to record rental income.
- Monthly Basis Bank Reconciliation statement not provided to us.
- The requisite details to verify the regular compliance related to TDS under Income Tax law as well as under GST law has not been provided to us. We could not verify whether there are any outstanding demands, interest, penalty, late fees or any other sums under Income Tax or GST law.

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