कार्यालय नगर परिषद आठनेर
जिला– बैतूल म.प्र.

e-mail – cmoaathner@mpurban.gov.in

Ph.No. 07144-286437

क्रमांक / न.प. / 2021/645

आठनेर दिनांक 09/04/21

प्रति,

संयुक्त संचालय
नगरीय प्रशासन एवं विकास
भोपाल ~~संभाग भोपाल~~

विषय :– वर्ष 2019–20 के ऑडिट रिर्पोट प्रेषित करने के संबंध में।

संदर्भ :– संचालनालय नगरीय प्रशासन एवं विकास म.प्र. का पत्र क्रमांक /ऑडिट बजट / शाखा–4 (क)/ 7243 भोपाल दिनांक 08 / 04 / 2021

––00––

उपरोक्त संदर्भित विषयातंर्गत लेख है कि नगर परिषद आठनेर की ऑडिट रिर्पोट आपके द्वारा चाही गई वर्ष 2019–20 की ऑडिट रिर्पोट सी.ए. द्वारा तैयार कर आपकी ओर सादर प्रेषित।

संलग्न वर्ष 2019-20 की ऑडिट रिपोर्ट

मुख्य नगरपालिका अधिकारी,
नगर परिषद आठनेर

श्री मुद्गलिया सर
शा. 4
मो- 2843
12/04/2021

JAIN JAGAWAT KAMDAR & CO
Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To
Joint Director
Urban Development and Environment Department, Bhopal.

Report on the Financial Statements

We have audited the financial statement of **Nagar Parishad ,Athner Distt. Betul** which comprise the receipt and payment for the year ended as at **31.03.2020.**

Management Responsibility for the financial statements

Management of the Nagar Parishad is responsible for the preparation of these Financial Statements that Present fairly of the receipt and payment in accordance with Urban Local Bodies Act and Madhya Pradesh Municipalities Act, 1961. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit.

We have taken into account the provisions of the Act, the accounting standards and matters which are required to be included in the auditor's report under the provisions of the relevant act.

We have conducted our audit in accordance with standards on auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material mis-statement

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The Procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for expressing an opinion on the effectiveness of the entity internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Jain Jagawat Kamdar & Co. BHOPAL Chartered Accountants

Bhopal Office: 70, Deepak Bhawan, Itwara Road, Bhopal (MP) – 462001
Phone(O):9713275869/9324616082 * Email : jjkbpl@jjkandco.com
H.O.: Office no. 301-302, Poonam Pearl bldg., Opp. New India Colony, Juhu Lane, Andheri (w), Mumbai – 400 058
Phone(O):022-26203021/65926913 * Email : jjk@jjkandco.com
Surat Office: Plot no 71,Samrat Township, Near Samart School , Dumbhal Road, Surat (Gujrat) -395010
Pune Office: E6,Flat No. 902, LakeTown CHSL, Behind State Bank Nagar, Bibwewadi, Pune (MH) - 411037
New Delhi Office: House No. 4, Road No. 10, Flat ...

JAIN JAGAWAT KAMDAR & CO
Chartered Accountants

Report on other Legal and Regulatory Requirements

1. As required by the order of Joint Director of Urban Development & Environment Department we give in **Comments to the Auditors report on the basis of audit scope.**

2. Further, we report that: -
   a. We have sought and obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.
   b. In our opinion proper books of account as required by law have been kept by the Nagar Parishad **Athner Distt. Betul** , so far as appear from our examination.
   c. The receipt and payment are in agreement with cashier cash book and cash book maintained by the account officer.

For Jain Jagawat Kamdar & CO
Chartered Accountants
(Firm Reg. No.122530W)

Jain Jagawat Kamdar & Co. BHOPAL Chartered Accountants

CA Mohit Jain
(Partner)
(M. No. 429019)

Date: 09.04.2021
UDIN: 21429019AAAAEA6199

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Pune Office: E6,Flat No. 902, LakeTown CHSL, Behind State Bank Nagar, Bibwewadi, Pune (MH) - 411037
New Delhi Office: House No. 4, Road No. 10, [illegible]

COMMENTS TO THE AUDITOR'S REPORT ON THE BASIS OF AUDIT SCOPE

1. Audit of Revenue

I. The auditor is responsible for audit of revenue from various sources.
We have verified on test basis the revenue from various sources which was recognized and entered in the books of account produced before us for verification.

II. The auditor also responsible to check the revenue receipts from the counter files of receipt book and verify that the money receipt is duly deposited in respective bank account.

The counter foils or revenue receipts were verified on sample basis and founds correct. It was informed to us that the revenue/tax collector/officer directly deposits the amount collected with main cashier at the cash counter, who in turn deposit this amount directly to the bank account. A register is being maintained by revenue/tax collector/officer from which collected amount move into main cash book..

III. Percentage of Revenue collection increase/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.

IV. Delay beyond 2 working days shall be immediately brought to the notice of commissioner/CMO. No such instances were noticed during the test check of such entries conducted by us except the circumstances like public holidays, government or local holidays etc.

V. The entries in Cash book shall be verified:
We have verified the entries in cash book on test check basis and no major discrepancy was noticed by us.

VI. The auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly targets any lapses in revenue recovery shall be a part of the report.
No details with respect to quarterly and monthly targets set for the FY 2019-20
And the revenue recovery against such targets were made available to us. Hence, it was not possible for us to report the revenue recovery against the quarterly and monthly targets and any lapses there to.
However, on verification of revenue registers we observed huge outstanding from past several years,

VII. The auditor shall verify the interest income from FDR's and verify that interest is duly and timely accounted for in cash book.
As per the explanation given during the course of our visit it was explained to us that ULB does not have any FDRs in its possession hence they do not have the practice to maintain registers to record FDRs and interest income thereto.

Jain Jagat Kamdar & Co. BHOPAL Chartered Accountants

VIII. The case where the investments are made on lesser interest rates shall be brought to the notice of the Commissioner/CMO.

As per above no FDRs were maintained by ULB therefore the question of lesser interest rate does not arises. However we observed huge amount of cash balance in current accounts maintained by ULB throughout the year which if converted into FDR would have fetched good interest.

2. Audit of Expenditure:

I. The auditor is responsible for audit of expenditure under all the schemes.

Verification of expenditure under the various scheme is made no major irregularity observed.

II. The auditor is also responsible for checking the entries in cash book and verifying their relevant vouchers.

We have verified the entries in cash book on test check basis which were supported by relevant vouchers/note sheets. However, considering the bulk quantum of entries and the weak internal control procedures, the discrepancies in the entries of cash book cannot be ruled out. Test checked vouchers revealed below mentioned discrepancy.

III. He should also check monthly balance of the cash book and guide the accountant to rectify errors, if any.

The monthly balances of cash book were checked by us and guidance was provided to the accountant and the errors were rectified wherever required.

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 the Commissioner/CMO.

Grant register and utilization certificate were not provided by ULB, so expenditures from grants and purpose for which they are expended cannot be verified.

V. He shall also verify that the expenditure is accordance with the guideline, directives, acts and rules issue by Government of India/State Government.

In absence of availability of guidelines, directives, acts and rules issued by Government of India/State Government, it was not possible for us to verify the expenditures in accordance with such guidelines etc.

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.

We have verified the expenditure on test check basis and it was found that such expenditure was duly supported by financial and administrative sanctions accorded by competent authority.

VII. All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured be during the audit Non-compliance of audit paras shall be brought to the notice of Commissioner/CMO.

No such instances were noticed during the test check of such entries conducted by us.

Jagawat Kamdar & Co. BHOPAL

VIII. The auditor shall be responsible for verification of scheme wise project wise Utilization Certificate (UCS). UC's shall be tallied with the income & expenditure and creation of Fixed Asset

As per the explanation given by the ULB during the course of our audit, the ULB is not in the practice of maintaining utilization certificate also in absence of fixed asset register and income and expenditure account it was not possible for us to verify the correctness and reliability of figures at which the fixed asset were created/recognized in the books of accounts.

We are unable to verify the details of capitalization of expenditure since there is not any proof available nor completion of work from respective department. Also, no fixed assets register was maintained by ULB hence there is no cross-check mechanism existing to ensure the completion of project except payment of final bill. It is suggested that a proper internal control system should be framed to identify the fixed asset and its recognition in fixed asset register and books of account of the ULB.

3. Audit of Book Keeping

I. The auditor is responsible for audit of the books of accounts as well as stores.

As per the information and explanation provided to us by the management of the ULB and on perusal of books of accounts by us, it was noticed by us that the ULB has not maintained all the required books of accounts as prescribed under MP MAM.

II. He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to the Urban local Bodies. Any discrepancies shall be brought to the notices of Commissioner / CMO.

As stated in point no. 1 above, as the books of accounts and stores are not maintained as per accounting Rules applicable to the Urban local Bodies, it was not possible for us to verify the same. Also, the accounts prepared are not in conformity with the accounting standards for local bodies as issued by Institute of Chartered Accountants of India.

III. The auditor shall verify advance register and see that all the advance are timely recovered according to the condition of advance. All the case of non-recovery shall be specifically mentioned in audit report.

As mentioned above advances to staff register has not been maintained by the ULB as the ULB is not in practice of giving any advances to employees.

IV. Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned.

V. He shall be responsible for verifying the entries in the Grant register. The receipts and payment of grants shall be duly verified from the entries in cash book.

Grant register has not been provided by ULB, so verification cannot be done.

VI. The auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notices of Commissioner / CMO.
The fixed asset register is not maintained by the ULB. Therefore, we are unable to bring the discrepancies to the notice of Commissioner / CMO.

VII. The auditor shall reconcile the account of receipt and payment especially for project funds.
No receipt and payment account has been prepared related to project funds. Hence, it is not possible for us to reconcile the same. Also grant register was not provided, so accuracy of balance with bank accounts cannot be verified.

4. Audit of FDR

I. The auditor is responsible for audit of all fixed deposits and term deposits.
The ULB does not have any FDRs in its possession.

II. It shall be ensured that proper record of FDR's is maintained and renewals are timely done.
Not applicable.

III. The case where FDR'S / TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner / CMO.
Not applicable.

5. Audit of Tenders / Bids

I. The auditor is responsible for audit of all tenders / bids invited by the ULB.
No document of any tender/ bid has been provided for verification.

II. He shall check whether competitive tendering procedures are followed for all bids.
Cannot comment on competitive tendering procedures in absence of tender / bids documents.

III. He shall verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period.
In absence of documents related to tender and bids, we are unable to comment upon.

IV. The bank guarantees, if received in lieu of bid processing fee / performance guarantee shall be verified from the issuing banks.
No such bank guarantees were produced before us for verification.

V. The conditions of BG 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 ICMO.
No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions of BG.

Jain Jagawat Kamdar & Co. BHOPAL Chartered Accountants

VI. The cases of extension of BG shall be brought to the notice of Commissioner / CMO. Proper guidance to extend the BC's shall also be given to ULB.
No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions/extensions of BG.

VII. The contact closure shall also be verified by the auditor.
No contract closure documents were made available to us for verification.

6. Audit of Grants and Loans

I. The auditor is responsible for auditor grants given by Central Government and its utilization. Grants received from Central government and utilization of grant cannot not be verified in absence of grant register.

II. He is responsible for audit of grants received from State Government and its utilization. Grants received from state government and utilization of grant cannot be verified in absence of grant register.

III. He shall perform audit of loans provided for physical infrastructure and its utilization. During his 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.
We have verified that loans statement of (HUDCO) as per the information and explanation provided to us by the ULB, the assets are yet to be created out of the loan raised. Hence, The revenue generation is out of such assets is out of the purview of verification. The auditor shall specifically point out any diversion of funds from capital receipts/ grants bans to revenue expenditure.

As per the information available to us and as per our verification of some instances no cases of diversion of funds have been noticed.

However diversion of funds cannot be ruled out due to improper maintenance of grant funds and non-adherence to guidelines related to opening of a designated bank account for each grant. Possibilities cannot be ruled out of situations wherein same bank account may be used for regular transactions of administration of ULB like salary and other administrative expense. It is strongly suggested to maintain the spirit of financial propriety that separate bank account should be maintained for each fund and monitored separately while regular expense of ULB should be paid through bank account for such purpose Hence, diversion of fund cannot be rolled out.

Jain Jagawat Kamdar & Co. BHOPAL Chartered Accountants

OTHERS:-

1. **ULB having demand on TDS default of shown on traces as on date of audit.**

Financial Year	Outstanding TDS Demand (Rs.)
2019-20	86050.00
2018-19	32900.00
2017-18	8430.00
2016-17	190140.00
2015-16	88210.00
2014-15	307890.00
2013-14	95970.00
2011-12	237120.00
2010-11	23840.00
2009-10	4100.00
Total	1148650/-

We strongly suggest to take corrective Steps to reduce the TDS demand within time limit.

2. ULB is not deducted TDS on salary paid to its employed during the period.
3. ULB not deposited the labour tax collected during the year.
4. ULB defaulted in deposited the Profession tax deducted from employee salary during the year.
5. Sanchit Nidhi account is not maintained properly by the ULB.

Jain Jagawat Kamdar & Co. BHOPAL Chartered Accountants

कार्यालय नगर परिषद आठनेर जिला बैतूल;म.प्र.

RECEIPT AND PAYMENT FOR THE PERIOD 01.04.2019 TO 31.03.2020

प्राप्तियां	राशि	भुगतान	राशि
प्रारंभिक शेष	23241859.29	स्वच्छता सामग्री क्रय	2032153
जलकर चालू	817180	पेयजल सामग्री क्रय	2211110
जलकर बकाया	739230	अपिल प्रकाशन	399791
समेकित कर बकाया	165975	मुरम एंव भराव सामग्री क्रय	276929
समेकित कर चालू	173160	ई.पी.एफ./जी.पी.एफ.	1892424
सम्पत्ती कर बकाया	280999.17	कमिशन चार्ज	78.19
सम्पत्ती कर चालू	342666.22	मानदेय /वेतन/ भत्ता राशि	15808916
शिक्षा उपकर बकाया	85314.73	परिभाषित पेंशन राशि	261728
शिक्षा उपकर चालू	107175.14	पेयजल योजना	4790846
नगरीय विकास उपकर बकाया	86565.85	विघुत बिल	2806902
नगरीय विकास उपकर चालू	105880.94	ठेकेदारो को धरोहर , अमानत राशि का वापस भुगतान	168900
अमानत शुल्क	43000	मेले हेतु भूमी किराया	88000
राजस्व वसुली शुल्क	10431	टेलीफोन बिल	23262
बाजार वसुली शुल्क	518795	टेंट सामग्री किराया	449544
विविध शुल्क	57763	उत्सव	183062
अधिभार शुल्क बकाया	57796.56	डीजल, पेटोल, आईल क्रय	859123
शौचालय हित.अंश राशि	1360	निर्माण कार्य के देयक राशि	4574593
होर्डिंग शुल्क	400	मुनादि राशि	6860
अन्य शुल्क चालू	49600	फोटोकापी एंव प्रिंट	186189
अन्य	71490.89	फोटोग्राफ्सविडियो शूटिंग	203248
बस विराम शुल्क	269140	स्वल्पहार एंव मिष्ठान	96287
नामांतरण शुल्क	275040	वाहन सामग्री क्रय	1750975
विज्ञापन शुल्क	92105	ऋण किस्त भुमतान	346171
नल कनेक्शन शुल्क	191520	प्रकाश व्यवस्था हेतू क्रय सामग्री	1341449
दुकान किराया बकाया	90600	परिभाशित पेंशन	50758
दुकान किराया चालू	56400	इलेक्ट्रानिंग साम्री दुरुस्ती राशि	422062
समझौता शुल्क	11800	जे.सी.बी. मशीन किराया राशि	253781
कमीशनर द्वारा प्राप्त राशि	275902.86	जी.एल.कोड,डी.पी.आर. एफ.डी.आर. तैयार करने की देयक	15000
मठ पम्प शुल्क	36050	वाहन बिमा राशि	62558
फायर शुल्क	1000	सामग्री क्रय	726104
निक्षेप शुल्क	203100	वाहन किराया राशि	151000
टेंकर परिवहन शुल्क	17550	कर्मचारियो के लिये कपडो एंव अन्य सामग्री क्रय	151125
राशन कार्ड शुल्क	4650	अन्य	95616
सुचना का अधिकार शुल्क	888	सहायता राशि	950000
प्रमाण पत्र शुल्क	590	भविष्य निधि कि राशि	168451
आवदन शुल्क	1070	आयकर राशि	444750

विवाह /कर्मकार पंजीयन शुल्क	285	जल प्रदाय सामग्री	365674
मिलान शुल्क	425	पेंटिंग कार्य	116365
जल विविध शुल्क	2950	पौधा रोपण	61225
काजी हाउस शुल्क	29290	बैंक चार्जेश राशि	415.69
श्रम उपकर शुल्क	57	वृत्तिकर राशि	13332
स्वच्छता शुल्क	22202	अंशदान राशि	358246
हस्तान्तरण राशि	1830000		
निर्वाचन कि प्राप्त राशि	12600	शेष राशि	16848823.97
टेंडर फार्म शुल्क	49000		
नल फार्म शुल्क	20		
पालिथीन उपयोग जुर्माना शुल्क	3110		
नामांतरण फार्म शुल्क	20		
स्वच्छ भारत	60958		
राज्य वित्त आयोग अनुदान	3788182		
सडक मरम्मत अनुदान	497000		
श्रम विभाग से प्राप्त राशि	50000		
संबल योजना /सहायता राशि	1410000		
चुंगी क्षतिपुर्ति अनुदान	11253140		
14 वित्त आयोग अनुदान	5586000		
मुद्रांक शुल्क	362000		
शासन से प्राप्त राशि	3521944		
वाणिज्यकर अधिभार	1852360		
ब्याज	324392		
पेयजल परिवहन अनुदान	26453		
बैंक द्वारा जमा राशि	299779		
कम्पोस्ट खाद शुल्क	560		
अनुदान अन्य /ऋण/निक्षेप राशि	2235826.2		
प्रधानमंत्री आवास योजना से प्राप्त राशि	311225		
माहवार योगः–	62013826.85	माहवार योगः–	62013826.85

For Jain Jagawat kamdar &Co.
Chartered Accountants
FRN 122530W

Jain Jagawat Kamdar & Co. BHOPAL Chartered Accountants

CA Mohit Jain
M.no.429019
Partner

Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2019-20

Name of ULB Athner

Name of Auditor JAIN JAGAWAT KAMDAR & CO

Sr. No.	Parameters	Description			Observation in Brief	Suggestions
1	Audit of Revenue					
	राजस्व कर वसूली	Receipts in Rs.				
		Year 2018-19	Year 2019-20	% of Growth		
(i)	संपतिकर	582335	623665.39	7.10	Collection percentages is as Increases to last year but low as comparative to target amount. Many tax payers not paid the taxes since last 3 years.	There should be one separate Vigilance team for for timely collection. Notice Should be issued to Non taxpayers.
(ii)	समेकित कर	336090	339135	0.91		
(iii)	नगरीय विकास उपकर	182086	192446.79	5.69		
(iv)	शिक्षा उपकर	173332	192489.87	11.05		
	कुल योग	1273843	1347737.05	5.80		
	गैर राजस्व वसूली					
(i)	भवन भूमि किराया	104700	147000	40.40	Rent Recovery is decreases as compared to last year.	Notice Should be issued to defaulter and penalty will be impose on such defaulters.
(ii)	जल उपभोक्ता प्रभार	888500	1556410	75.17	Appreciable growth in Recovery	Recovery team has to issue notice for recovery of revenue.
(iii)	ठोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार	छपस	छपस			
(iv)	अन्य कर / शुल्क	64449ण53	64449ण53	0.00		
	कुल योग	1057649.53	1767859.53	67.15		
	महा योग	2331492.53	3115596.58	33.63		

Jain Jagawat Kamdar & Co. BHOPAL Chartered Accountants

Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2019-20

Name of ULB Athner

Name of Auditor JAIN JAGAWAT KAMDAR & CO

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
2	**Audit of Expenditure**	Verification of expenditure are as per guidelines and rules under all schemes and entries of expenditure in cash book, diversion of Funds, financial proprietery of expenditure , scheme project wise utilisation certficate.	We observed some irregulaity as reported in the report. Refer Comments on Auditor report	ULB is recommended to prepare bank reconcilation statement on monthly basis and cash book to be verfied with other regsiter.
3	**Audit of Book Keeping**	Verification of books of accounts and stores are maitained as per accounting rules, advacnes register, bank reconcilation statement, grant Register , Fixed assest Regsiter	All books are not maintained as per accounting rules applicable. Refer Comments on Auditor repor	ULB should maitain book and regsiter as per accounting Rules
4	**Audit of FDR**	Verify Fixed Deposits and term deposits and their maintenance	There No FDR durin g the Financial year	There No FDR durin g the Financial year
5	**Audit of Tenders/Bids**	Verfiy tender /bids invited by ULB and Competitive tendering procedure followed	Documesnt for tender and bids not propvided for verification.	There should a condition of minimum technical experience in tender process to ensure the work done.
6	**Audit of Grants & Loans**	Verification of Grant received from government and its Utilisation	Grant register has not been provided for verification	ULB Should Prepare utilisation Certficate as per grant Regsiter

Jain Jagawat Kamdar & Co. BHOPAL Chartered Accountants

Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2019-20

Name of ULB Athner

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Sr. No.	Parameters	Description	Observation in Brief	Suggestions
7	**Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another**	No diversion of fund found during the course of audit on the basis of information and documents provided to us.	No diversion of fund noticed	If in case there is any diversion of funds than proper file should be prepared and the same would be verified by higher authorities.
8	**Any Other** **a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.**	Revenu Receipts -Rs 38771967.56/- Revenue expenditure -Rs.33870067.88/- Ratio :114%	Revenue expenditure is more than the revenue receipts . Major expenditure is Salary of Rs. 1.59 Crore	Proper record should be maintained in regard of bifurcation. Head wise files can be prepared so that head wise balancing amount can be identified.
	b) Percentage of Capital Expenditure with respect to Total Expenditure	Capital expenditure :Rs.11294935/- Total expenditure: Rs. 44996102.88/- ratio: 25%	Major part of expenditore is covered by capital expenditure. There is no bifurcation for the expenditure incurred in the year 2019-20 ,whether the sames is expensed from the balancing amount for the year 18-19or the amount received in the year 2019-20	Proper record should be maintained in regard of bifurcation. Head wise files can be prepared so that head wise balcaning amount can be identified.
9	**Wheather all the temporary advances have been fully recieved or Not**	Adavnces to Staff for Festival or nay other purposes.	ULB dose not have policy of lending advances money to employee and temporary advances	
0	**Wheather the Bank Reconcilation Statement have been Regularly prepared**		ULB is preaparing bank reconcilation at end of the year .	It should be prepared on monthly intervals

Jain Jagawat Kamdar & Co. BHOPAL Chartered Accountants