

कार्यालय नगर पालिका परिषद अशोकनगर

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क्रमांक / लेखा / 2021 / 1218

अशोकनगर दिनांक 25.03.2021

प्रति,

वित्त अधिकारी,
नगरीय प्रशासन एवं विकास
भोपाल


विषय :- नगरीय निकायों की सी.ए. ऑडिट रिपोर्ट वर्ष 2019-20 प्रेषित करने बावत।
संदर्भ :- संचालनालय नगरीय प्रशासन एवं विकास म.प्र. भोपाल का पत्र क्र./आडिट
बजट/शाखा-4(क)/5007 भोपाल दिनांक 05.03.2021

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विषयांतर्गत संदर्भित पत्र के क्रम में निवेदन है कि नगरीय निकायों की सी.ए. ऑडिट रिपोर्ट वर्ष 2019-20 आपकी ओर प्रेषित की जा रही है। इसमें बी.आर.एस. इसलिये सम्मिलित नहीं है क्योंकि निकाय द्वारा वर्ष 2017 से ऑनलाईन बैंकिंग का इस्तेमाल किया जा रहा है। समय-समय पर निकाय स्तर पर स्टेटमेंट से ब्याज व चार्ज को कैशबुक में मिलान किया जाता है। इस कारण से बी.आर.एस. ऑडिट रिपोर्ट में सी.ए. द्वारा सम्मिलित नहीं की गई है।

अतः रिपोर्ट श्रीमान की ओर सादर प्रेषित है।

संलग्न :- ऑडिट रिपोर्ट।



(पी.के. सिंह)

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नगर पालिका अशोकनगर

पृ. क्रमांक / लेखा / 2021 / 1219
प्रतिलिपि :-

अशोकनगर दिनांक 25.03.2021

1. संयुक्त संचालक, नगरीय प्रशासन एवं विकास संभाग ग्वालियर की ओर सूचनार्थ।



मुख्य नगर पालिका अधिकारी
नगर पालिका अशोकनगर



INTERNAL AUDIT REPORT

Of

**NAGAR PALIKA
ASHOKNAGAR (M.P.)**

Audited By:

CA. Rahul Gupta,

M.com, FCA, DISA

Chartered Accountants

Jiwaji Ganj, Morena (M.P.)

Contact No. 07532491072, 7828348330

To,

The Chief Municipal Officer,

Ashoknagar Municipal Council

Audit Report

PURPOSE OF AUDIT

Audit is conducted to provide an opinion whether "financial statements" (the information being verified) are stated in accordance with specified criteria. Normally, the criteria are Indian accounting standards, although auditors may conduct audits of financial statements prepared using the cash basis or some other basis of accounting appropriate for the organization. In providing an opinion whether financial statements are fairly stated in accordance with accounting standards, the auditor gathers evidence to determine whether the statements contain material errors or other misstatements.

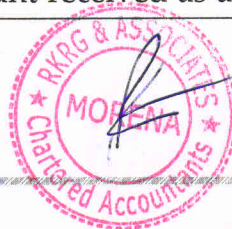
The audit opinion is intended to provide reasonable assurance, but not absolute assurance, that the financial statements are presented fairly, in all material respects, and/or give a true and fair view in accordance with the financial reporting framework. The purpose of an audit is to provide an objective independent examination of the financial statements, which increases the value and credibility of the financial statements produced by management, thus increase user confidence in the financial statement, reduce investor risk and consequently reduce the cost of capital of the preparer of the financial statements.

SCOPE OF AUDIT

1. Audit of Revenue

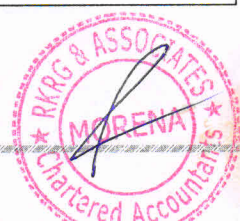
Task	Particulars
Scope Given	The auditor is responsible for all revenue receipts from the counter files.
Observation	All Revenue Receipts has been audited on random basis and bifurcated head wise but there should be proper head of amount received as audit

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	objection.
Scope Given	He is also responsible to check the revenue receipts is duly deposited in respective bank account
Observation	The Revenue Receipts are duly deposited in respective bank accounts on same day except holidays and Bank Circumstances like server Problems and others etc.
Scope Given	Percentage of revenue collection increase in various heads in property tax, compared to previous year shall be part of report
Observation	Annexure of Percentage of revenue collection increase in various heads in property tax, compared to previous year is given in Abstract Sheet .
Scope Given	Delay beyond 2 working days shall be immediately brought to the notice of commissioner/CMO
Observation	No Such Delay found except bank holidays and closing of bank.
Scope Given	The entries in cash book shall be verified
Observation	Entries in cash book have been verified on random basis and also counter check from cashier book.
Scope Given	The auditor shall specifically mention in the report, the revenue recovery against the quarterly and monthly targets. Any lapses in revenue recovery shall be part of the report
Observation	There is no procedure of issuing quarterly and monthly targets. The targets are annually decided as per last year demand not as per Actual collection or as per Property Located or connections given in Council Limits. The Property and Connections survey and bifurcation into commercial and domestic required so the collection of property Tax and user charges will be increased.
Scope Given	The auditor shall verify the interest income from FDR's and verify that interest income is duly and timely accounted for in cash book
Observation	FDR's Interest income is duly checked and not accounted in cash book timely. Only Bank Interest from Some Saving Accounts is accounted in Cash Book.
Scope Given	The cases where, the investments are made on lesser interest rates shall be brought to the notice of the commissioner/CMO
Observation	There is no Procedure of Calling Rate of Interest from Different Banks and same brought to the notice of the CMO.

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2. Audit of Expenditure

Task	Particulars
Scope Given	The auditor is responsible for audit of expenditure under all the schemes
Observation	Expenditure is checked on random basis along with grants and scheme expenditure.
Scope Given	He is also responsible for checking the entries in cash book and verifying them from relevant vouchers
Observation	Entries of Expenditure are verified from Cash Book and Vouchers and Bank Statement on random Basis.
Scope Given	He should also check monthly balances of the cash book and guide the accountant to rectify errors, if any
Observation	Monthly Balances of Cash Book have been Checked and errors regarding totals have been rectified during Audit.
Scope Given	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
Observation	There is Separate Bank Accounts for each Scheme but there is no separate accounting for particular scheme. Moreover no utilization certificate is issued for particular Scheme and the same is brought to the notice to CMO.
Scope Given	He shall also verify that the expenditure is accordance with the guidelines, directives acts and rules issued by government of India/ State Government.
Observation	Yes, the Expenditure is in accordance with the guidelines, directives acts and rules issued by Governments and same has been verified from the letter issued.
Scope Given	During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative and financial limits of the sanctioning authority
Observation	Yes, All the expenditures have been supported by financial and administrative and financial limits of the sanctioning authority and

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	financial propriety also checked during Audit.
Scope Given	All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit Non compliances of audit paras shall be brought to the notice of commissioner/CMO
Observation	No, Such Cases Found during the Audit.
Scope Given	The auditor shall be responsible for verification of scheme project wise Utilization Certificates (UCs). UC's shall be tallied with the income & expenditure records and creation of Fixed Asset
Observation	No Utilization Certificates of Scheme Project Wise issued by Ulb. Hence it is not possible to verify the same.
Scope Given	The Auditor shall verify that all the temporary advances have been fully recovered
Observation	Temporary Advances like Festival, Grains, Vehicles, Against GPF etc. are provided by Ulb to their employees and the same has been deducted by the Ulb from their Salary in Consecutive next 10 or Less Months.

3. Audit of Book Keeping

Task	Particulars
Scope Given	The auditor is responsible for audit of all the books of accounts as well as stores
Observation	The Audit of all books as well as store has been checked and the same maintained by ULB Except some Books like separate Scheme Books, Subsidiary books, Fixed Deposit Register, Loan Issued and Taken Registers etc..
Scope Given	He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to Urban Local Bodies. Any discrepancies shall be brought to the notice of commissioner/CMO
Observation	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 the same has been brought to the notice of CMO.
Scope Given	The auditor shall verify advance register and see that all the advances

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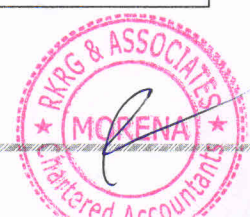


	are timely recovered according to the conditions of advances. All the cases of non recovery shall be specifically mentioned in audit report
Observation	Advances are deducted from the Salaries of the employees and recovered every month.
Scope Given	The auditor shall verify that all the temporary advances have been fully recovered.
Observation	All the Temporary Advances have been fully recovered through as a deduction from salary every Month.
Scope Given	Bank reconciliation statement (BRS) shall be verified from the records of ULB and bank concerned. If bank reconciliation statements are not prepared, the auditor will help in the preparation of BRS
Observation	Bank Reconciliation Statements (BRS) are not prepared by the ULB. We helped and guided them to prepare the same.
Scope Given	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
Observation	Separate Compensation and Grant register are not maintained by ULB. Only Schemes Registers are maintained. The Receipts are verified from the Grants Letters and Grants Details Provided by the UADD. Separate Register of Payments from Grants is not Maintained by ULB.
Scope Given	The auditor shall verify the fixed asset register from other records and discrepancies shall be brought to the notice of Commissioner/CMO
Observation	Fixed Assets register are not maintained by the ULB and same has been brought to the notice of CMO.
Scope Given	The auditor shall reconcile the accounts of receipt and payments especially for project funds.
Observation	Only Schemes Fund are checked and verified, no Projects were running during the Audit.

4. Audit of FDR

Task	Particulars
Scope Given	The auditor is responsible for audit of all fixed deposits and term


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	deposits
Observation	Fixed & Term Deposits have been verified from the FDR & Terms Deposit Registers
Scope Given	It shall be ensured that proper records of FDR's are maintained and all renewals are timely done
Observation	FDR's are automatically renewed by Core Banking Bank through System on time.
Scope Given	The cases where FDR's/TDR's are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO
Observation	There is no Procedure of calling Interest Rates from different Banks are followed by ULB and the same is Immediately brought to the Notice of CMO.
Scope Given	Interest earned on FRD/TDR shall be verified be from entries in the cash book
Observation	Interest earned on FDR/TDR is entered on Consolidated Basis not on annual. Further Interest on FDR should be Accounted on Accrual Basis.

5. Audit of Tenders/Bids

Scope Given	The auditor is responsible for audit of all tenders /bids invited by the ULB's
Observation	Tenders are Invited online by the ULB. Separate Register of Tenders issued during the year is not maintained by ULB. We verify all the tenders from files and Online Tender Publish report.
Scope Given	He shall check whether competitive tendering procedures are followed for all bids
Observation	Yes, competitive tendering procedures are followed for all bids.
Scope Given	He shall verify the receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period
Observation	The receipts of tender fee/bid processing fee are received online and performance guarantee are in FDR forms and the same randomly verified from bank statements both during the construction and maintenance period.


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Scope Given	The bank guarantees, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing banks.
Observation	No Such Case of Bank Guarantees received found during the audit year.
Scope Given	The conditions of BG's shall also be verified; any BG with such condition which is against the interests of the ULB shall be verified and brought to the notice of Commissioner/CMO
Observation	No Such Case Found in BG's which is against the interests of the ULB.
Scope Given	The cases of extension of BG's shall be brought to the notice Commissioner/CMO for proper guidance to extend the BG's shall also be given to ULB's
Observation	No Such case of BG's Extension found.

6. Audit of Grants and Loans

Task	Particulars
Scope Given	The auditor is responsible for audit of grants given by Central Government and its utilization.
Observation	All the grants from Government verified and listed along with its utilizations specially schemes.
Scope Given	He is responsible for audit of grants received from state government and it's utilization
Observation	All the grants from Government verified and listed along with its utilizations specially schemes.
Scope Given	He shall perform audit of loans provided for physical infrastructure and its utilizations. During this audit the auditor shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan has generated the desired revenue of not. He shall also comment on the possible reasons for non generation revenue
Observation	There is only Loan from HUDCO received by ULB which is used for Construction of Roads and Other Assets. Revenue in the form of Road Cutting Charges, Encroachment Charges, and Road Tax are collected.
Scope Given	The auditor shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure and from one

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	scheme/ project to another
Observation	During the Audit and as per randomly checked records no diversion of fund from capital receipts/grants/loans to revenue expenditure and from one project to another are not found.

Management's Responsibility for Financial Statements

Management's responsibility for the fairness of the representations in the financial statements carries with it the privilege of determining which disclosures it considers necessary. Although management has the responsibility for the preparation of the financial statements and the accompanying footnotes, the auditor may assist in the preparation of financial statements.

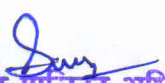
Management is responsible for the integrity and objectivity of the financial statements. Estimates are necessary in the preparation of these statements and, based on careful judgments, have been properly reflected. Management has established systems of internal control that are designed to provide reasonable assurance that assets are safeguarded from loss or unauthorized use, and to produce reliable accounting records for the preparation of financial information.

Management recognizes its responsibility for conducting the Corporation's affairs in compliance with established financial standards and applicable laws, and maintains proper standards of conduct for its activities.

- Management is responsible for preparing the financial statements and the contents of the statements are the assertions of management
- The independent auditor is responsible for examining management's financial statements and expressing an opinion on their fairness

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to


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obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Municipal Corporations & Councils Act requires the auditor to:

- Gives a true and fair view about whether the financial report complies with the accounting standards
- Conduct their audit in accordance with auditing standards
- Give the directors and auditor's independence declaration and meet independence requirements
- Report certain suspected contraventions to Municipal Act

Opinion

We have also audited management's assessment, included in the accompanying Management's Annual Report on Internal Control Over Financial Reporting, that the Council maintained effective internal control over financial reporting as of 31st March, 2020. The Council's management is responsible for maintaining effective internal control over financial reporting and for its assessment of the effectiveness of internal control over financial reporting. Our responsibility is to express an opinion on management's

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assessment and on the effectiveness of the Council's internal control over financial reporting based on our audit. We conducted our audits in accordance with the Indian Accounting standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether effective internal control over financial reporting was maintained in all material respects. My audit of internal control over financial reporting included obtaining an understanding of internal control over financial reporting, evaluating management's assessment, testing and evaluating the design and operating effectiveness of internal control, and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion.


A Council's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Corporation's internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Corporation; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Corporation are being made only in accordance with authorizations of management and directors of the Corporation; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Corporation's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

In our opinion, management's assessment that Datia Municipal Council is maintained effective internal control over financial reporting as of March 31, 2020, is fairly stated, in all material respects, based on criteria established in Internal Control.


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For-RKRG & Associates
Chartered Accountants


C.A.-Rahul Gupta
Part

Nagarpalika Ashok Nagar
Ashoknagar
Receipts and Payments
1-Apr-2019 to 31-Mar-2020

Receipts	Amount (₹)	Payments	Amount (₹)
Opening Balance		Loans (Liability)	
Bank Accounts	36,932,775.00	Secured Loans	4,188,686.00
Capital Account		Fixed Assets	
MUNICIPAL FUND (4502103000)	47,057,453.00	BOUNDARY WALL & FENCING (4102080000)	167,573.00
Current Liabilities		BRIDGES & FLYOVERS (4103004000)	89,682.00
STATE GRANT LIABILITIES	124,733,443.00	BUILDING-COMMUNITY (4102002000)	648,322.00
Direct Incomes (Income (Direct))		BUILDING-MARKET (4102003000)	86,445.00
ANIMAL REG. FEE	760,000.00	BUILDING-OFFICE (4102001000)	2,636,213.00
CHARGES OF SUPPLY OF WATER BY TANKERS (1405009000)	39,897.00	BUILDING-PUBLIC CONVENIENCE(TOILET) (4102032000)	2,611,561.00
COMMERCIAL TAX	4,428,000.00	COMPUTER (4106002000)	29,391.00
COMPENSATION IN LIEU OF OCTROI (1202001000)	78,586,991.00	COOLER (ASSET) (4106003000)	51,940.00
DEVELOPMENT CHARGES (1401401000)	88,396.00	DRAINS-OPEN (4103102000)	87,126.00
EDUCATION CESS CURRENT (1108041000)	453,421.00	ELECTRICAL FITTINGS (4107006000)	2,368,996.00
ENCROACHMENT FEES (1401501000)	14,400.00	FURNITURE, FIXTURES, FITTING & ELECTRICAL APPLIANCES (4107000000)	695,838.00
ENVIRONMENT FEE	1,442,400.00	HAND PUMP (4103231000)	1,776,727.00
EXPORT TAX (1101301000)	5,068,000.00	INVETER & BETTERY (4106011000)	115,365.00
INTEREST RECEIVED (1701000000)	529,160.00	LAND-BURIAL/CREMATION GROUND (4101009000)	158,383.00
LIBRARY INCOME	22,447.00	MOTOR PUMP (4104060000)	989,357.00
MISCELLANEOUS INCOME (1808090000)	4,984,663.00	OTHER ASSET (4108090000)	1,053,416.00
MUTATION FEE (NAMANTRAN) (1201001000)	147,766.00	PARKS & GARDENS (4101003000)	753,447.00
PARKING FEE (1404002000)	177,500.00	PAVERS & BLOCKS	2,830,414.00
PASSENGER TAX (1201021000)	1,503,000.00	ROAD-CONCRETE (4103001000)	30,530,309.00
PROPERTY TAX CURRENT (1100101000)	1,806,033.00	ROAD OTHERS (4103003000)	1,817,401.00
RAIN WATER HARVESTING (3402003000)	7,000.00	SEWERAGE & DRAINAGE (4121021000)	8,495.00
RENT COMMUNITY HALL (1301003000)	56,000.00	VEHICLE-OTHERS (4105090000)	5,634,000.00
RENT DEPOSIT-PREMIUM (3402002000)	677,500.00	WATER PIPELINE-ACC (4103220000)	377,994.00
RENT FROM MARKET (1301001000)	3,437,336.00	WATER PIPELINE-METALLIC (4103221000)	1,908,872.00
ROAD CUTTING CHARGE (1404012000)	254,401.00	WATER PIPELINE-PVC (4103223000)	2,222,160.00
SALE OF RATION CARD (1501102000)	6,825.00	WATER TANK	445,535.00
SALE OF TENDER (1501101000)	1,878,632.00	Current Assets	
SHMENT KAR (1100131000)	1,851,450.00	Deposits (Asset)	14,309,003.00
STAMP DUTY ON TRANSFER OF PROPERTIES (1201011000)	1,581,000.00	Direct Incomes (Income (Direct))	
USER CHARGES (HOSPITALS)	90,599.00	CHARGES OF SUPPLY OF WATER BY TANKERS (1405009000)	10,357.00
WATER TAX (1100201000)	4,460,493.00	WATER TAX (1100201000)	83,125.00
		Indirect Expenses (Expenses (Indirect))	
		ADHOSARACHANA EXP.	389,916.00

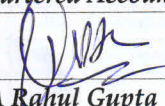
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Indirect Expenses (Expenses (Indirect))		ADVERTISEMENT EXPENSES (2206001000)	1,300,062.00
F.B.F	189,100.00	BANK CHARGES (2407001000)	4,687.00
MISCELLANEOUS EXPENSES (2208051000)	300.00	BULK PURCHASE-ELECTRICAL STORE (2302041000)	526,823.00
PENSION (2103000000)	600.00	BULK PURCHASE OTHER	2,126,339.00
SCHOLARSHIP EXP.	85,000.00	COUNCILLOR ELECTION EXPENSES (2501003000)	1,947,326.00
TES-CONTRACTORS (3502022000)	131,497.00	DEATH CUM RETIREMENT BENEFIT (2104001000)	3,535,000.00
TOTAL MISTAKE	8,138,098.00	ELECTRICITY CHARGES (2201101000)	13,661,302.00
Closing Balance		EPF (2104021000)	8,201,875.00
Bank Accounts	23,758,781.00	F.B.F	207,200.00
		FESTIVAL CELEBRATION EXPENSES-NATIONAL (2206032000)	261,213.00
		FESTIVAL CELEBRATION EXPENSES-RELIGIOUS (2206033000)	37,997.00
		FUEL,PETROL & DEISEL (2203011000)	8,539,872.00
		G.P.F (3117002000)	2,785,504.00
		GROUND LABELING EXP.	273,956.00
		HIRE CHARGES OF MACHINERIES (2304001000)	93,296.00
		HIRE CHARGES VEHICALS (2304002000)	226,066.00
		JAN BHAGIDARI CONTRIBUTION (3208001000)	165,000.00
		LABOUR TAX DEDUCTION (3502013000)	531,575.00
		LEGAL FEES (2205101000)	180,998.00
		MEDICAL ALLOWANCES (2102031000)	315,547.00
		MEETING EXPENSES-MIC/PARISHAD (2208001000)	7,196.00
		MISCELLANEOUS EXPENSES (2208051000)	818,025.00
		NEWSPAPERS (2202002000)	41,536.00
		N.P.S	2,172,748.00
		OFFICE EXPENSES (2208002000)	360.00
		OWN PROGRAME	348,717.00
		PENSION (2103000000)	1,628,872.00
		PRINTING EXPENSES (2202101000)	188,691.00
		PROFESSIONAL AND OTHER FEES (2808030000)	526,590.00
		PROFESSIONAL TAX DEDUCTION (3502012000)	250,080.00
		R&M BOREWELLS (2305022000)	356,967.00
		R&M BRIDGES & FLYOVERS (2305004000)	14,000.00
		R&M BUILDING-OTHER STRUCTURE (2305289000)	224,701.00
		R&M-BURIAL/CREMATION GROUND (2305222000)	22,050.00
		R&M CIVIC AMENITIES	2,371,859.00
		R&M-COMMUNITY BUILDING (2305202000)	58,040.00
		R&M-COMPUTER (2305502000)	285,295.00
		R&M CONCRETE ROAD (2305001000)	293,284.00
		R&M-CONSOLIDATED FURNITURE (2305400000)	8,000.00

मुख्य नगर पालिका अधिकारी
नगर पालिका अशोकनगर
जिला अशोकनगर (ग.प.)



		R&M ELECTRICAL FITTING (2305602000)	129,642.00
		R&M ELECTRICALS APPLIANCES (2305609000)	18,720.00
		R&M FIRE TENDER (2305308000)	3,248.00
		R&M-GENERATOR (2305761000)	111,464.00
		R&M HAND PUMP (2305028000)	1,443,863.00
		R&M-MARKET BUILDING (2305203000)	19,500.00
		R&M MOTOR PUMP (2305760000)	679,263.00
		R&M-OFFICE BUILDING (2305201000)	121,231.00
		R&M OTHER ROADS (2305003000)	235,255.00
		R&M PARK NURSURIES & GARDENS (2305101000)	86,675.00
		R&M PUBLIC TOILET (2305121000)	158,618.00
		R&M TRACTOR (2305309000)	52,104.00
		R&M VEHICALS - OTHERS (2353900000)	1,179,500.00
		R&M WATER PIPELINE (2305027000)	1,744,185.00
		SALARIES & ALLOWANCES-OFFICERS (2101001000)	68,596,968.00
		SALARIES & ALLOWANCES-STAFF (2101011000)	11,559,159.00
		SAMBAL YOJNA EXP.	1,915,000.00
		SCHOLARSHIP EXP.	4,302,204.00
		STAFF WELFARE EXPENSES (2102061000)	9,596.00
		STATIONERY (2202102000)	585,182.00
		STREET LIGHTING (2301002000)	2,889,099.00
		SWACHHATA MISSION EXP.	945,554.00
		TDS-CONTRACTORS (3502022000)	3,130,523.00
		TELEPHONE EXPENSES (2201201000)	5,661.00
		TOTAL MISTAKE	8,138,098.00
		TRAVELLING & CONVEYANCE-OFFICERS (2202004000)	43,633.00
		TRAVELLING & CONVEYANCE-STAFF (2202005000)	22,811.00
		WAGES (2101021000)	24,013,917.00
		WATER TREATMENT CHEMICALS (2302002000)	58,800.00
		WATER WORKS (2301001000)	5,421,927.00
		WEB, NET (2201211000)	321,594.00
		Closing Balance	
		Bank Accounts	83,822,665.00
Total	355,380,357.00	Total	355,380,357.00
Date:21.11.2020		RKRG & ASSOCIATES	
Place :Morena		Chartered Accountants	
			
		CA Rahul Gupta	
		Partner	
		Firm Reg No.014445C	
		Membership No.416437	
		UDIN:20416437AAAABJ9947	

मुख्य नगर पालिका अधिकारी
नगर पालिका अशोकनगर
जिला अशोकनगर (म.प्र.)



Nagarpalika Ashok Nagar
Ashoknagar
Income and Expenditure Statement
1-Apr-2019 to 31-Mar-2020

Particulars	Amount (₹)	Particulars	Amount (₹)
Indirect Expenses (Expenses (Indirect))		Direct Incomes (Income (Direct))	
ADHOSARACHANA EXP.	389,916.00	ANIMAL REG. FEE	760,000.00
ADVERTISEMENT EXPENSES (2206001000)	1,300,062.00	BASIC AMENITIES (1201031000)	4,428,000.00
BANK CHARGES (2407001000)	4,687.00	CHARGES OF SUPPLY OF WATER BY TANKERS (1405009000)	29,540.00
BULK PURCHASE-ELECTRICAL STORE (2302041000)	526,823.00	COMPENSATION IN LIEU OF OCTOPI (1202001000)	78,586,991.00
BULK PURCHASE OTHER	2,126,339.00	DEVELOPMENT CHARGES (1401401000)	88,396.00
COUNCILLOR ELECTION EXPENSES (2501003000)	1,947,326.00	EDUCATION CESS CURRENT (1108041000)	453,421.00
DEATH CUM RETIREMENT BENEFIT (2104001000)	3,535,000.00	ENCROACHMENT FEES (1401501000)	14,400.00
ELECTRICITY CHARGES (2201101000)	13,661,302.00	ENVIRONMENT FEE	1,442,400.00
EPF (2104021000)	8,201,875.00	EXPORT TAX (1101301000)	5,068,000.00
F.B.F	18,100.00	INTEREST RECEIVED (1701000000)	529,160.00
FESTIVAL CELEBRATION EXPENSES-NATIONAL (2206032000)	261,213.00	LIBRARY INCOME	22,447.00
FESTIVAL CELEBRATION EXPENSES-RELIGIOUS (2206033000)	37,997.00	MISCELLANEOUS INCOME (1808090000)	3,888,317.00
FUEL,PETROL & DEISEL (2203011000)	8,539,872.00	MUTATION FEE (NAMANTRAN) (1301011000)	147,766.00
G.P.F (3117002000)	2,785,504.00	PARKING FEE (1404002000)	177,500.00
GROUND LABELING EXP.	273,956.00	PASSENGER TAX (1201021000)	1,503,000.00
HIRE CHARGES OF MACHINERIES (2304001000)	93,296.00	PROPERTY TAX CURRENT (1100101000)	1,806,033.00
HIRE CHARGES VEHICALS (2304002000)	226,066.00	RAIN WATER HARVESTING (3402003000)	7,000.00
JAN BHAGIDARI CONTRIBUTION (3208001000)	165,000.00	RENT COMMUNITY HALL (1301003000)	56,000.00
LABOUR TAX DEDUCTION (3502013000)	531,575.00	RENT DEPOSIT-PREMIUM (3402002000)	677,500.00
LEGAL FEES (2205101000)	180,998.00	RENT FROM MARKET (1301001000)	3,437,336.00
MEDICAL ALLOWANCES (2102031000)	315,547.00	ROAD CUTTING CHARGE (1404012000)	254,401.00
MEETING EXPENSES-MIC/PARISHAD (2208001000)	7,196.00	SALE OF RATION CARD (1501102000)	6,825.00
MISCELLANEOUS EXPENSES (2208051000)	817,725.00	SALE OF TENDER (1501101000)	1,878,632.00
NEWSPAPERS (2202002000)	41,536.00	SAMEKIT KAR (1100131000)	1,851,450.00
N.P.S	2,172,748.00	STAMP DUTY ON TRANSFER OF PROPERTIES (1201011000)	1,581,000.00
OFFICE EXPENSES (2208002000)	360.00	USER CHARGES (HOSPITALS)	90,599.00
OWN PROGRAME	348,717.00	WATER TAX (1100201000)	4,377,368.00
PENSION (2103000000)	1,628,272.00	Indirect Incomes (Income (Indirect))	
PRINTING EXPENSES (2202101000)	188,691.00	Excess of expenditure over income	71,163,482.00
PROFESSIONAL AND OTHER FEES (2508030000)	526,590.00		
PROFESSIONAL TAX DEDUCTION (3502012000)	250,080.00		
T&M BOREWELLS (2305022000)	356,967.00		
T&M BRIDGES & FLYOVERS (2305004000)	14,000.00		

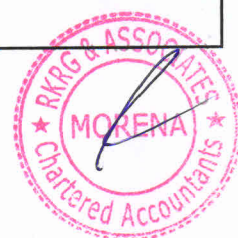
मुख्य नगर पालिका अधिकारी
नगर पालिका अशोकनगर
जिला अशोकनगर (म.प्र.)




Nagarpalika Ashok Nagar
Ashoknagar
Income and Expenditure Statement
1-Apr-2019 to 31-Mar-2020


Particulars	Amount (₹)	Particulars	Amount (₹)
R&M BUILDING-OTHER STRUCTURE (2305289000)	224,701.00		
R&M-BURIAL/CREMATION GROUND (2305222000)	22,050.00		
R&M CIVIC AMENITIES	2,371,859.00		
R&M-COMMUNITY BUILDING (2305202000)	58,040.00		
R&M-COMPUTER (2305502000)	285,295.00		
R&M CONCRETE ROAD (2305001000)	293,284.00		
R&M-CONSOLIDATED FURNITURE (2305400000)	8,000.00		
R&M ELECTRICAL FITTING (2305602000)	129,642.00		
R&M ELECTRICALS APPLIANCES (2305609000)	18,720.00		
R&M FIRE TENDER (2305308000)	3,248.00		
R&M-GENERATOR (2305761000)	111,464.00		
R&M HAND PUMP (2305028000)	1,443,863.00		
R&M-MARKET BUILDING (2305203000)	19,500.00		
R&M MOTOR PUMP (2305760000)	679,263.00		
R&M-OFFICE BUILDING (2305201000)	121,231.00		
R&M OTHER ROADS (2305003000)	235,255.00		
R&M PARK NURSURIES & GARDENS (2305101000)	86,675.00		
R&M PUBLIC TOILET (2305121000)	158,618.00		
R&M TRACTOR (2305309000)	52,104.00		
R&M VEHICALS - OTHERS (2353900000)	1,179,500.00		
R&M WATER PIPELINE (2305027000)	1,744,185.00		
SALARIES & ALLOWANCES-OFFICERS (2101001000)	68,596,968.00		
SALARIES & ALLOWANCES-STAFF (2101011000)	11,559,159.00		
SAMBAL YOJNA EXP.	1,915,000.00		
SCHOLARSHIP EXP.	4,217,204.00		
STAFF WELFARE EXPENSES (2102061000)	9,596.00		
STATIONERY (2202102000)	585,182.00		
STREET LIGHTING (2301002000)	2,889,099.00		
SWACHHATA MISSION EXP.	945,554.00		
TDS-CONTRACTORS (3502022000)	2,999,026.00		
TELEPHONE EXPENSES (2201201000)	5,661.00		
TOTAL MISTAKE	-		
TRAVELLING & CONVEYANCE-OFFICERS (2202004000)	43,633.00		
TRAVELLING & CONVEYANCE-STAFF (2202005000)	22,811.00		

मुख्य नगर पालिका अधिकारी
नगर पालिका अशोकनगर
जिला अशोकनगर (म.प्र.)



Nagarpalika Ashok Nagar
Ashoknagar
Income and Expenditure Statement
1-Apr-2019 to 31-Mar-2020

Particulars	Amount (₹)	Particulars	Amount (₹)
WAGES (2101021000)	24,013,917.00		
WATER TREATMENT CHEMICALS (2302002000)	58,800.00		
WATER WORKS (2301001000)	5,421,927.00		
WEB, NET (2201211000)	321,594.00		
Total	184,326,964.00	Total	184,326,964.00
Date: 21.11.2020		RKRG & ASSOCIATES	
Place : Morena		Chartered Accountants	
			
		CA Rakul Gupta	
		Partner	
		Firm Reg No. 014445C	
		Membership No. 416437	
		UDIN: 20416437AAAAABJ9947	


मुख्य नगर पालिका अधिकारी
नगर पालिका अशोकनगर
अशोकनगर (म.प्र.)



Nagarpalika Ashok Nagar
Ashoknagar
Balance Sheet

1-Apr-2019 to 31-Mar-2020

Liabilities	Amount (₹)	Assets	Amount (₹)
Capital Account		Loans (Liability)	
MUNICIPAL FUND (4502103000)	130,827,281.00	Secured Loans	4,188,686.00
Current Liabilities		Fixed Assets	
STATE GRANT LIABILITIES		ALMIRAHS (4107003000)	173,315.00
GRANT-14TH FINANCE COMMISSION (3202005000)	20,664,000.00	BOREWELLS (4103201000)	4,691,664.00
GRANT FOR ROAD DEVELOPMENT (3202011000)	3,919,000.00	BOUNDARY WALL & FENCING (4102080000)	381,469.00
STATE FINANCE COMMISSION GRANT (3202001000)	224,732,980.00	BRIDGES & FLYOVERS (4103004000)	5,180,494.00
		BUILDING-COMMUNITY (4102002000)	1,150,414.00
		BUILDING-MARKET (4102003000)	86,445.00
		BUILDING-OFFICE (4102001000)	2,636,213.00
		BUILDING-PUBLIC CONVENIENCE(TOILET) (4102032000)	9,527,674.00
		CHAIRS (4107001000)	146,734.00
		COMPUTER (4106002000)	483,544.00
		COOLER (ASSET) (4106003000)	107,137.00
		DRAINS-OPEN (4103102000)	6,742,538.00
		DRAINS-UNDERGROUND (4103101000)	1,265,465.00
		ELECTRICAL FITTINGS (4107006000)	4,480,345.00
		FURNITURE, FIXTURES, FITTING & ELECTRICAL APPLIANCES (4107000000)	804,313.00
		GENERATOR (4104061000)	2,529,388.00
		HAND PUMP (4103231000)	1,933,524.00
		INVETER & BETTERY (4106011000)	227,229.00
		LAND-BURIAL/CREMATION GROUND (4101009000)	158,383.00
		MOTOR PUMP (4104060000)	3,083,277.00
		OFFICE EQUIPMENT OTHER (4106007000)	447,275.00
		OTHER ASSET (4108090000)	2,984,407.00
		PARKS & GARDENS (4101003000)	753,447.00
		PAVERS & BLOCKS	5,755,464.00
		PLANT & MACHINERY (4104000000)	155,374.00
		ROAD-CONCRETE (4103001000)	54,335,375.00
		ROAD OTHERS (4103003000)	4,118,540.00
		SEWERAGE & DRAINAGE (4121021000)	8,495.00
		TABLES (4107002000)	23,197.00
		TRACTOR (4105009000)	298,496.00
		VEHICLE-OTHERS (4105090000)	5,634,000.00

मुख्य नगर पालिका अधिकारी
नगर पालिका अशोकनगर
जिला अशोकनगर (म.प्र.)



Nagarpalika Ashok Nagar
Ashoknagar
Balance Sheet

1-Apr-2019 to 31-Mar-2020

Liabilities	Amount (₹)	Assets	Amount (₹)
		WATER PIPELINE-ACC (4103220000)	1,629,663.00
		WATER PIPELINE-METALLIC (4103221000)	1,908,872.00
		WATER PIPELINE-PVC (4103223000)	5,638,111.00
		WATER TANK	445,535.00
		Current Assets	
		Deposits (Asset)	16,400,680.00
		Bank Accounts	60,063,884.00
		Excess of expenditure over income	
		Opening Balance	98,400,713.00
		Current Period	71,163,482.00
Total	380,143,261.00	Total	380,143,261.00

Date:21.11.2020

Place :Morena

RKRG & ASSOCIATES
Chartered Accountants


CA Rahul Gupta
Partner

Firm Reg No.014445C

Membership No.416437


UDIN:20416437AAAABJ9947



मुख्य नगर पालिका अधिकारी
नगर पालिका अशोकनगर
जिला अशोकनगर (म.प्र.)

Nagarpalika Ashok Nagar
Ashoknagar
Cash Flow Summary
1-Apr-2019 to 31-Mar-2020

Inflow	Amount (₹)
Opening Balance in Banks	36,932,775.00
Capital Account	47,057,453.00
Current Liabilities	124,733,443.00
Direct Incomes (Income (Direct))	114,353,310.00
Indirect Expenses (Expenses (Indirect))	8,544,595.00
Total	331,621,576.00
Outflow	Amount (₹)
Loans (Liability)	4,188,686.00
Fixed Assets	60,094,962.00
Current Assets	14,309,003.00
Direct Incomes (Income (Direct))	93,482.00
Indirect Expenses (Expenses (Indirect))	192,871,559.00
Total	271,557,692.00
Nett Inflow:	60,063,884.00


मुख्य नगर पालिका अधिकारी
नगर पालिका अशोकनगर
जिल्हा अशोकनगर (म.प.)



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

NAME OF ULB: NAGAR PARISHAD ASHOK NAGAR						
NAME OF AUDITOR: RKR & ASSOCIATES						
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)	संपत्तिकर				Increase in Collection of Property tax Shows efforts are Made for Collection.	Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay since long.
(ii)					Increase in Collection of Compound tax Shows no efforts are Made for Collection.	Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay since long.
	समेकित कर	176,789.00	4,199,300.00	2275.32%	Increase in Collection of Development Tax Shows efforts are Made for Collection.	Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay since long.
(iii)	नगरीय विकास उपकर				Increase in Collection of Property tax Shows efforts are Made for Collection.	Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay since long.
(iv)	शिक्षा उपकर					
	कुल योग	176,789.00	4,199,300.00			
	गैर राजस्व वसूली					
(i)	भवन भूमि किराया	880,019.00	4,170,836.00	373.95%	Increase in Collection of Rent Shows efforts are Made for Collection.	Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay Rent since long.

मुख्य नगर पालिका अधिकारी



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

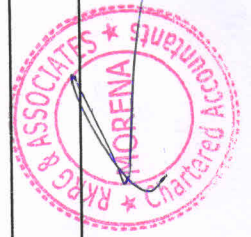
NAME OF ULB: NAGAR PARISHAD ASHOK NAGAR						
NAME OF AUDITOR: RKR & ASSOCIATES						
Sr. no.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTIONS
(ii)		995,960.00	4,377,368.00	339.51%	Increase in Collection of Water tax Shows efforts are Made for Collection.	Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay water tax since long.
(iii)	जल उपभोक्ता प्रभार	-	-	0.00%	No such collection made during the year.	
(iv)	ढोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार	2,734,255.00	93,709,057.00	3327.22%	Increase in Collection of Compound tax Shows no efforts are Made for Collection.	Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay since long.
	अन्य कर / शुल्क					
	कुल योग	4,610,234.00	102,257,261.00			
	महा योग	4,787,023.00	106,456,561.00			
2	Audit of Expenditure				Bifurcation of Capital & revenue Expenditure should be Properly done.	Nature of Expenditure Should be Understood by Staff. Training of GL Codes should be Provided to staff.
3	Audit of Book Keeping				Record of Security Deposit & EMD should be Improved.	Books of Security Deposit & EMD Should be Maintained as per MP/MAM
4	Audit of FDR				Interest on FDRs should be entered on Accrual Basis.	FDR Sheet should be prepared Annually on Accrual Basis.
5	Audit of Tenders/Bids				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 in comparison to reputed newspaper.	Comparison should be done at the time of fixing the rates of publicity of tenders & others.



Singh
मुख्य नगर पालिका अधिकारी
नगर पालिका मसोकरनगर
जिला मसोकरनगर (ग.प.)

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

NAME OF ULB: NAGAR PARISHAD ASHOK NAGAR						
NAME OF AUDITOR: RKRG & ASSOCIATES						
Sr. no.	PARAMETERS	DESCRIPTION		OBSERVATION IN BRIEF	SUGGESTIONS	
6	Audit of Grants & Loans			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.	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 scheme/project to another			No Such Incidences are Found During the Audit.		
		Revenue Expenditure	Revenue Receipts			
8	(a) any other 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.	184,326,964.00	106,456,561.00	173.15%	Revenue Expenditure is too high in comparison of Own Revenue. Income should be increased by Collection of taxes & Interest & fees & Charges.	
		Capital Expenditure	Total Expenditure			



मुख्य रूप से पालिका अधिकारी
नगर पालिका मशोकरस
अशोक नगर (म.प्र.)

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

NAME OF ULB: NAGAR PARISHAD ASHOK NAGAR					
NAME OF AUDITOR: RKR & ASSOCIATES					
Sr. no.	PARAMETERS	DESCRIPTION		OBSERVATION IN BRIEF	SUGGESTIONS
	(b)Percentage of Capital Expenditure with Respect to Total Expenditure	150,515,182.00	334,842,146.00	44.95%	Source of Expenditure should be Mentioned at the time of Payment and Budget should be Checked before Making Payments.
9	Whether all the Temporary Advances have been fully recovered or not.			Temporary Advances are not given to staff During the year.	Advances Register Should be Maintained, if given.
10	Whether Bank Reconciliation Statements is being regularly Prepared.			No such Bank Reconciliation prepared by ULB.	Bank Reconciliation Should be Prepared on Monthly Basis. Such Instructions are also given by UADD.

Date:21.11.2020

Place :Morena

RKR & ASSOCIATES

Chartered Accountants

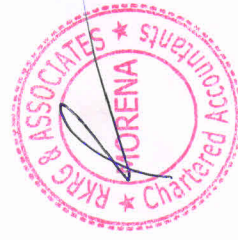

CA Rahul Gupta

Partner

Firm Reg No.014445C

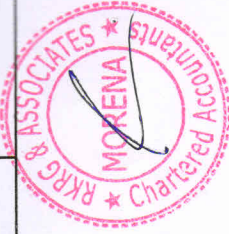
Membership No.416437

UDIN:20416437AAABJ9947



मुख्य नगर पालिका अधिकारी
नगर पालिका अशोकनगर
जिला अशोकनगर (म.प्र.)

Division	District	ULB Name	Revenue Expenditure				Capital Expenditure			Total Expenditure	
			Establishment Expenses	Administrative Expenses	operation & Maintenance	Interest Exp.	other Exp.	Capital Expenses	Loan repayment		Other
Gwalior-Chambal	Ashoknagar	Ashoknagar	123,153,210.00	25,459,064.00	26,427,630.00	2,513,212.00	9,287,060.00	129,925,816.00	1,675,474.00	16,400,680.00	334,842,146.00



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