

VPCA AND ASSOCIATES
CHARTERED ACCOUNTANTS
CA. PULKIT AGRAWAL
ACA, B.com

212, fortune Ambiance south tukoganj Indore (MP)
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AUDIT REPORT FOR THE YEAR ENDING 2019-20

NAGAR PARISHAD BHOWRANSA, DISTT. DEWAS (M.P.)

AE
Ananalla
मुख्य नगर पालिका अधिकारी
नगर परिषद भोरासा
जिला-देवास (म.प्र.)

AUDIT REPORT IN CONNECTION WITH ANNUAL AUDIT OF BHOWRANSA NAGARPARISHAD

We have examined the Receipt & Payment Account, for the year ended on 31st March 2020, attached herewith, of Nagar Parishad Bhowransa, Dewas. With regards to the Audit, we have made the following observation:

- We certify that the Receipt & Payment Account are in agreement with the books of account maintained at the office of Nagar Parishad;
- We report the following observations/discrepancies/inconsistencies :
 "As per notes to accounts in annexure "A" Attached".
- The observations/discrepancies /inconsistencies observed in regards with the scope of audit have been detailed out in "Annexure B" along with its sub schedules B-1 to B-6
- Details regarding revenue collection against the budgeted targets and the growth attained during the year in comparison to previous year in given in "Annexure C".
- Subject to above,-
 - I. We have obtained all the information and explanations which, to the of best our knowledge and belief, were necessary for the purposes of the audit;
 - II. In our opinion, proper books of accounts have been kept by the above named Entity so far as it appears from the examination of the books.
 - III. In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, given in above Annexure 'A' give a true and fair view of the Receipts and Payments account of the Bhowransa Nagar Parishad for the year ended on as at 31st March 2020.

Place: Indore

Date: 14/05/2021

M. Ranella
मुख्य नगर पालिका अधिकारी
नगर परिषद भौरासा
जिला-देवास (म.प्र.)



Pulkit Agarwal
Chartered Accountant
Membership No.431102

AUDITOR'S OBSERVATIONS OF NAGAR PARISHAD BHOWRANSA DEWAS M.P.
NAGAR PARISHAD BHOWRANSA

Audit of Revenue:

S. No.	Indicators	Observation	Remarks
1.	The Auditor is responsible for audit of revenue from various sources.	Yes, we have checked all the source of revenue..	All source of revenue has been properly recognized by the ulb.
2.	Whether all the revenue receipts from the countfiles of receipt books are duly deposited in bank accounts.	All Revenue received on the cash basis, cash entered in cash book & deposit on the next day.	Yes, same has done by ulb.
3.	Whether delay beyond 2 working days in deposit of revenue in bank account has been brought to the notice of the Commissioner/CMO.	No such case found with the ULB.	No such case found with the ULB.
4.	Whether there is any lapses in revenue recovery against the quarterly and monthly targets.	Following are detail provided for Revenue recovery against on yearly basis. 1. Property Tax :- rs. 50086.00 out of rs. 165357.00 2. Water Tax :- rs. 470925.00 out of rs. 1771751.00 3. Sarnekit Tax :- rs. 294947.00 out of rs. 735925.00 4. Education Tax :- rs. 2912.00 out of rs. 3860. 5. Nagariya Vikas Upkar :- rs. 85679.00 out of rs. 36571.00 6. Bhawan Bhumi Rent :- rs. 277205.00 out of rs. 113231.00 7. Solid waste consumer tax :- rs. 00.00 out of rs. 00.00 8. Other taxes :- rs. 728271.00 out of rs. Nil. monthly and quarterly target not prepared by	Monthly and quarterly target has not been achieved by the Ulb and also not compare recovery to each and every month and has not been taken any meeting or action on lower recovery on monthly basis in PIC and also with concerning staff..
5.	Whether all the entries in cashbook shall be	Yes, we have checked and verified all the entries	Yes, same has done by ulb.

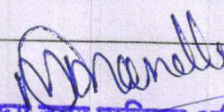
M. Mandla
मुख्य नगर पालिका अधिकारी
नगर परिषद भौरासा
जिला-देवास (म.प्र.)



	verified.	made in cashbook	
6.	Whether there is any lapses in revenue recovery against the quarterly and monthly targets.	No, monthly and quarterly target prepared by the ulbs. `	No, monthly and quarterly target has not been achieved by the Ulb and also not compare recovery to each and every month and has not been taken any meeting or action on lower recovery on monthly basis.
7.	Whether interest income from FDR's is duly and timely accounted for in cash book.	No such case found. `	No such case found.
8.	Whether there is any investments are made on lesser interest rates. If yes than it has been brought to the notice of the Commissioner/CMO.	No such case found. `	No such case found. `

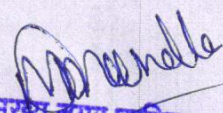
Audit of Expenditure

S. No.	AIndicators	Observations	Remarks
1.	The auditor is responsible for audit of all the expenditure under various scheme.	Yes, we have checked all the expenditure under various scheme.	Yes, all the expenditure booked by the ulb.
2.	Whether all the entries in cashbook in accordance with the vouchers and same shall be varified by auditors	Yes, all the entries done in cashbook in accordance with the supporting of vouchers file.	Yes
3.	Whether there is any errors in monthly balances of cash book. If yes than errors are rectified by the	No such case found.	No such case found.


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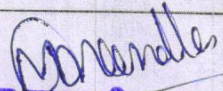
	accountant.		
4.	Whether there is any case where the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment is made. If yes than it has been brought to the notice of the CMO..	No such case found.	No such case found.
5.	Whether there is any expenditure not accordance with the guidelines, directives, acts and ruled issued by Govt.	No such case found.	No such case found.
6.	Whether all expenditure has been supported by financial and administrative sanctions accorded by competent authority and limited to the financial and administrative limits of the sanctioning authority..	Yes all expenditure has been supported by financial and administrative sanctions accorded by competent authority and limited to the financial and administrative limits of the sanctioning authority.	Yes, expenditure has been done accordance with the notesheet, AS and TS approved by the sanctioning authority.
7.	Whether any cases where appropriate sanctions has not been obtained and also not compliance of audit observation. If done shall brought to the notice of CMO.	No such case found.	No such case found.
8.	Whether scheme wise project wise Utilization Certificates (Ucs) are available.	Yes	Yes


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Audit of Book Keeping

S. NO.	Indicators	Observations	Remarks
1.	Whether all the books of accounts and stores are checked.	Yes.	Yes, all the books of accounts and stores are prepared by ulb.
2.	Whether Utilization Certificates are tallied with Income & Expenditure and creation of Fixed Assets.	The books of Accounts are being maintained in Single Entry Accounting System by applying cash system of Accounting. Ledgers are maintained only for Income and Expenses. Individual Bank Account ledgers are not maintained. Only consolidated Bank book is prepared.	We suggest that Bank Ledger Accounts for all banks should be prepared so that proper Bank Reconciliation Statement can be prepared on periodically.
3.	Whether all the Books of accounts and stores are maintained as per the Accounting Rules applicable to Urban Local Bodies.	Yes	Books of account has been
4.	Bank Reconciliation Statement shall be verified from the records of U LB & the bank concerned.	Municipality is preparing bank reconciliation statements for its bank accounts. All the statements are annexed to this report in -'Attached'	Totaling mistakes need to be avoided.
5.	Auditor shall be responsible for verifying the entries in the grant register. The Receipt & payments of grants shall be duly verified from the entries in the Cash Book.	We have reconciled the accounts of receipts and payments for the grant received and utilized during the year.	No discrepancies found.
6.	The Auditor shall verify the fixed assets register from the records & the discrepancies shall be brought to the notice of CMO.	The Auditor shall verify the fixed assets register from the records & the discrepancies shall be brought to the notice of CMO.	No Fixed Assets register has been maintained.
7.	The auditor shall reconcile the accounts of receipt and	The Receipt & payment for project funds are reconciled and all the receipts	No such instances observed.


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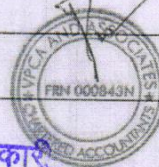


payments especially for project funds.	and payments of project funds are annexed to the report.
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Audit of FDR

S. No.	Indicators	Observations	Remarks
1.	The auditor is responsible for audit of all FDR & TDR.	We have physically verified all the FDRs held by the municipality and complete details of which are being hereby annexed to this report in Annexure "B-5".	No FDR are made by Corporation.
2.	Auditor shall ensure that proper records of FDR are maintained and all renewals are timely done.	Municipality has opted for auto renewal of the FDRs on its maturity thereby risk of not getting timely renewal of FDRs is almost nil and management has prepared proper register and records for the FDRs and they are in agreement with the physical FDRs.	No Discrepancies were found.
3.	Cases where FDR & TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO.	All the FDRs have been kept at the appropriate rate of interest and we didn't come across any instances where the FDRs have been kept at low rate of interest than the prevailing market rate.	No Discrepancies were found.
4.	Interest earned on FDR shall be verified from entries in the Cash Book.	As regards the verification of the interest earned and its reporting in the cash book we draw attention to the point that municipality is following and preparing its records on the cash basis of accounting thereby reporting interest income only at the time of receipts of such interest and not else.	No Discrepancies were found.

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नगर परिषद भौरासा
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Audit of Tenders/Bids

S. No.	Indicators	Observations	Remarks
1.	The auditor is responsible for audit of all tenders/bids invited by ULB.	We have audited tenders/ bids invited by the ULB during the F.Y.2019-20 by applying Sample Test Check Basis and no contraventions or exceptions were noticed during the course of audit other than those which have been discussed in next points.	None
2.	Auditor shall check whether competitive tendering procedures are followed for all bids.	By applying Sample Test Check Basis, We found that competitive tendering procedures are being followed by the municipality except in the cases where only one bidder was involved in the bidding process.	None
3.	Auditor shall verify that receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.	We have verified the receipts of Bid processing fees/Tender fees and the same have been accounted for in the books of account.	None
4.	The bank guarantee, if received in lieu of bid processing fee/ performance guarantee shall be verified from the issuing bank.	There are no Bank guarantee	No such instances found
5.	The Conditions of BG's shall also be verified and any BG with any such condition which is against the interest of the ULB shall be verified and brought to the notice of Commissioner/CMO.	No such instances observed.	No such instances observed.

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6.	The cases of extension of BG shall be brought to the notice of Commissioner/CMO proper guidance to extend the BG shall also be given to ULB.	As no guarantees were received by the municipality question of extension of bank guarantees shall not arise.	None.
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Audit of Grants and Loans

S. No.	Indicators	Observations	Remarks
1.	Auditor is responsible for audit of Grants given by CG and its utilization.	On verification of records and communication with the management we found that grant is being received by the central and Utilization Certificates have been issued by the Authority.	None
2.	Auditor is responsible for audit of Grants received from State Government and its Utilization.	We have audited various grants received from the state government during the year covered under the audit and their Utilization Certificates have been issued by the Authority.	None
3.	The auditor shall perform audit of loans provided for physical infrastructure and its utilization. During this audit the auditor shall specifically comment on the revenue mechanism ie; whether the asset created out of the loan has generated desired revenue or not. He shall also comment on the possible reasons for non-generation of the revenue.	No Loan Outstanding	None
4.	The auditor shall specifically point out any diversion of funds from capital receipts/grant/loans	On Sample Test check basis of the records, we didn't find any diversion of fund from capital receipts/grants/loans to revenue expenditure.	No such instances observed



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to revenue expenditure and from one scheme/project to another.		
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NAGAR PARISHAD BHOWRANSA, DISTRICT DEWAS

Annexure "B-4"

Details of Grant released and utilization in the year

Grant Name	Amount received as grant (fund)	Amount of expense from that Grant (fund)	Utilise from own fund

Grants which remain unutilized during the Year

Grant Name	Opening Balance	Amount received as grant (fund)	Amount of expense from that Grant (fund)	Unutilized grant
Mp road Development	0	695000	695000	0
Mulbhoot	0	2864000	2864000	0
Others	0	5031749	3855479	117600
14 th Central Finance	0	5157000	5157000	0
State Finance	0	1937000	1937000	0
Fire Briged Anudhan	0	1875000	0	1875000
CM Special Purpose	0	5000000	5000000	0

Annexure-"B-5"

FDR No.	Bank	FDR Date	Maturity Date	FDR Amount

Seal & sign of Auditor



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नगर परिषद भौरासा
जिला-देवास (म.प्र.)

NAGAR PARISHAD, BHOWRANSA				
INCOME AND EXPENDITURE ACCOUNT 01.04.2019 To 31.03.2020				
Expenditure	Amount (Rs.)	Income	Amount (Rs.)	
Salaries Wages & Bonus	14,808,866.00	Property Tax	50,086.00	
Wages	91,017.00	Samkeit Tax	294,947.00	
Parishad Manday	208,000.00	Education Cess	2,912.00	
7 Pay Ariyear	513,573.00	Urban Development Cess	85,679.00	
Leave Encumment	20,000.00	Water Tax	470,925.00	
Electricity Expense	105,321.00	Namantran Shulk	20,970.00	
Telephone Expense	19,772.00	Shop Premium	20,000.00	
Web, Internet Expense	24,501.00	Bajar Bethak	38,235.00	
Postage Expense		Rent for Bank	198,000.00	
Newspapers	1,430.00	License Fee	21,780.00	
Printing & Stationary	187,999.00	Permission Fee-Building Plan	2,000.00	
Computer Stationary & Consumables	8,205.00	Other Fee	73,302.00	
Insurance	21,908.00	Penalty & Fine-Property Tax	102.00	
Fuel, Petrol, Diesel- Own Vehicle	625,358.00	Spot Fine	100.00	
Legal Fee		Penalty & Fine-Other	914.00	
Technical Fee	2,500.00	License Fee Other	14,920.00	
Consultancy Fees & Charge	81,002.00	Road Cutting Meter	7,700.00	
Meeting Expense-Corporation/MIC/PIC	64,880.00	Animal Registration Fee	117,600.00	
Guest Entertainment Exp.	1,700.00	Khuli Bhumi/gumati Shulk	12,300.00	
Misc Expenses	1,157,531.60	Mela Cricket	12,000.00	
Power & Fuel Electrical Bill	298,569.00	Mela Kabbadi Entry	200.00	
Bulk Purchase-Water Supply Items	3,940,881.00	Mela Vidhut Bhada	21,600.00	
Bulk Purchase-Sanitation/ Other Saf Safai	81,900.00	MP Labour Registration	21,105.00	
Hire Charges- Others	1,580,753.00	Fee-Application	30,195.00	
Hire Charges Vehicle	368,860.00	Fee-Miscellaneous	108,085.00	
R & M- Road	1,365,800.00	Pashu Pangiyon Shulk	137,810.00	
R & M Water Ways	18,800.00	Connection Charges-Water Supply	53,600.00	
R & M-Borewell	98,000.00	RTI Fee	4,574.00	
R & M-Water-Pump	373,504.00	User Charges - Litter & Debris Collection	61,175.00	
R & M-Public Light-HT/LT Cable	606,400.00	User Charges-Water Supply by Tanker	12,100.00	
R & M-Other Structure	621,362.00	Sale-Tender	7,750.00	
R & M-Garbage Compactor	45,600.00	Sale-Ration Card & Other Forms	660.00	
R & M-Tranching Ground Work	471,200.00	Interest-Saving Bank Account	6,699.00	
R & M-Public Toilet	2,875.00	Stamp Duty	133,000.00	
R & M-Tanker	50,000.00	Octori	14,067,024.00	
R & M - Tractor	102,745.00	Yatri Kar	154,000.00	
R & M-Vehicle Others	117,540.00	14th Finance	3,515,000.00	
R & M - Computer	9,801.00	14th Finance-Performance Grant	1,642,000.00	
Bank Charges	1,067.26	State Finance Commission	1,937,000.00	
Interest From Loan Hudco	133,310.00	M.P. Road Development	695,000.00	
Water Harvesting System	10,000.00	Grant GoMP-Mulbhoot	2,864,000.00	
HM Refund for Room	604,000.00	MLA Sewchaamudan	6,000.00	
Earnest Money Deposit	45,100.00	Fire Briged Funds	1,875,000.00	
GPF Fund	80,452.00	Other Grants	5,035,479.00	
Pension Ansdhr	93,702.00	Special Funds	5,000,000.00	
Karmkar Kalyan Mundal	800,000.00	Earnest Money Deposit	109,000.00	
Building-Public Convenience	191,970.00	Security Deposit	16,000.00	
Other Structures	1,893,733.00	GPF Funds	109,269.00	
Road-Concrete	669,282.00	Karmkar Kalyan Mundal	200,000.00	
Water-Pump	400,000.00			
Water Pipeline	306,600.00			
Tanker	600,000.00			
Water Cooler	98,200.00			
Furniture, Fixtures, Fittings and Electrical	163,200.00			
CM Infra Road	1,191,096.00			
Hudco Repayment	110,000.00	To Deficit	(3,777,931.14)	
Total	35,489,865.86	Total		

As per our report of even date attached
VPCA AND ASSOCIATES

CHARTERED ACCOUNTANTS

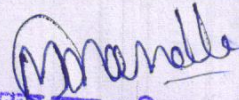
For Nagar Parishad, Bhowransa

Chief Municipal Officer

मुख्य नगर प्रालिका अधिकारी
नगर परिषद भौरासा
जिला-देवास (म.प्र.)

NAGAR PARISHAD, BHOWRANSA
RECEIPT AND PAYMENT ACCOUNT 01.04.2019 To 31.03.2020

Receipt	Amount (Rs.)	Payment	Amount (Rs.)
Opening Cash and Bank Balances :		Establishment Expenses	
Cash in Hand	-	Salaries Wages & Bonus	14,808,866.00
NJG Bank -0764	278,652.05	Wages	91,017.00
SBI Bank - 1160	827,944.50	Parisad Manday	208,000.00
SBI Bank - 3304	1,833,736.82	7 Pay Ariyear	513,573.00
CCB	5,035.00	Leave Enchment	20,000.00
Own Source Revenue		Administrative Expenses	
Property Tax	50,086.00	Electricity Expense	105,321.00
Samkelt Tax	294,947.00	Telephone Expense	19,772.00
Education Cess	2,912.00	Web,Internet Expense	24,501.00
Urban Development Cess	85,679.00	Postage Expense	
Water Tax	470,925.00	Newspapers	1,430.00
Namantran Shulk	20,970.00	Printing & Stationary	187,999.00
Shop Premium	20,000.00	Computer Stationary & Consumables	8,205.00
Bajar Tethak	38,235.00	Insurance	21,908.00
Rent for Bank	198,000.00	Fuel, Petrol, Diesel- Own Vehicle	625,358.00
Licens: Fee	21,780.00	Legal Fee	
Permis:ion Fee-Building Plan	2,000.00	Technical Fee	2,500.00
Other Fee	73,302.00	Consultancy Fee & Charge	81,002.00
Penalty & Fine-Property Tax	102.00	Meeting Expense-Corporation/MIC/PIC	64,880.00
Spot Fine	100.00	Guest Entertainment Exp.	1,700.00
Penalty & Fine-Other	914.00	Misc Expenses	1,157,531.60
Licens: Fee Other	14,920.00	Operation & Maintenance	
Road Cutting Meter	7,700.00	Power & Fuel Electrical Bill	298,569.00
Animal Registration Fee	117,600.00	Bulk Purchase-Water Supply Items	3,940,881.00
Khuli Bhumi/gumatil Shulk	12,300.00	Bulk Purchase- Sanitation/ Other Saf Safai	81,900.00
Mela Cricket	12,000.00	Hire Charges-Others	1,580,753.00
Mela Kabbadi Entry	200.00	Hire Charges Vehicle	368,860.00
Mela Vidhut Bhada	21,600.00	R & M- Road	1,365,800.00
MP Labour Registration	21,105.00	R & M Water Ways	18,800.00
Fee-Application	30,195.00	R & M-Borewell	98,000.00
Fee-Miscellaneous	108,085.00	R & M-Water-Pump	373,504.00
Pashu Pangiyon Shulk	137,810.00	R & M-Public Light-HI/LT Cable	606,400.00
Connection Charges-Water Supply	53,600.00	R & M-Other Structure	621,362.00
RTI Fee	4,574.00	R & M-Garbage Compactor	45,600.00
User Charges - Litter & Debris Collection	61,175.00	R & M-Tranching Ground Work	471,200.00
User Charges-Water Supply by Tanker	12,100.00	R & M-Public Toilet	2,875.00
Sale-Tender	7,750.00	R & M-Tanker	50,000.00
Sale-Ration Card & Other Forms	660.00	R & M - Tractor	102,745.00
Interest-Saving Bank Account	6,699.00	R & M-Vehicle Others	117,540.00
		R & M - Computer	9,801.00
Assigned Revenues & Compensation			
Stamp Duty	133,000.00	Interest & Finance Charges	
Octori	14,067,024.00	Bank Charges	1,067.26
Yatri Far	154,000.00	Interest From Loan Hudco	133,310.00


 मुख् नगर पालिका अधिकारी
 नगर परिषद भौरासा
 जिला-देवास (म.प्र.)

NAGAR PARISHAD, BHOWRANSA
RECEIPT AND PAYMENT ACCOUNT 01.04.2019 To 31.03.2020

Receipt	Amount (Rs.)	Payment	Amount (Rs.)
<u>Grant Contribution for Specific Purposes</u>		<u>Other Payment</u>	
14th Finance	3,515,000.00	Water Harvesting System	10,000.00
14th Finance-Performance Grant	1,642,000.00	HM Refund for Room	604,000.00
State Finance Commission	1,937,000.00	Earnest Money Deposit	45,100.00
M.P. Road Development	695,000.00	GPF Fund	80,452.00
Grant GOMP-Mulbhoot	2,864,000.00	Pension Ansdhan	93,702.00
MLA Sewchaanudan	6,000.00	Karmkar Kalyan Mundal	800,000.00
Fire Briged Funds	1,875,000.00		
Other Grants	5,035,479.00	<u>Fixed Assets and CWIP</u>	
Special Funds	5,000,000.00	Building-Public Convenience	191,970.00
		Other Structures	1,893,733.00
<u>Deposit & Other Nikshep</u>		Road-Concrete	669,282.00
Earnest Money Deposit	109,000.00	Water-Pump	400,000.00
Security Deposit	16,000.00	Water Pipeline	306,600.00
GPF Funds	109,269.00	Tanker	600,000.00
Karmkar Kalyan Mundal	200,000.00	Water Cooler	98,200.00
		Furniture,Fixtures,Fittings and Electrical	163,200.00
		CM Infra Road	1,191,096.00
		<u>Other</u>	
		Hudco Repayment	110,000.00
		<u>Closing Cash and Bank Balances :</u>	
		Cash in Hand	-
		NJG Bank -0764	72,979.53
		SBI Bank - 1160	854,192.50
		SBI Bank - 3304	5,790,992.48
		CCB	5,135.00
Total	42,213,165.37	Total	42,213,165.37

As per our report of even date attached
VPCA AND ASSOCIATES

CHARETERED ACCOUNTANTS



For Nagar Parishad, Bhowransa

Chief Municipal Officer

(Signature)
मुख्य नगर पालिका अधिकाशी
नगर परिषद भौरासा
जिला-देवास (म.प्र.)

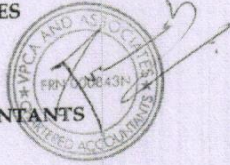
NAGAR PARISHAD, BHOWRANSA

Balance Sheet As On 31.03.2020

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Municipal Fund	13,569,855.51	Fixed Assets	4,322,985.00
		Capital Work in Progress	1,191,096.00
Deposits Received	124,500.00		
Other Liabilities	7,025.00	Hudco Limited Bhopal-Loan	110,000.00
		Loans, Advances and Deposits	1,204,000.00
		Other Assets	150,000.00
		Cash and Bank Balances	
		Cash in Hand	-
		NJG Bank -0764	72,979.53
		SBI Bank - 1160	854,192.50
		SBI Bank - 3304	5,790,992.48
		CCB	5,135.00
Total Rs.	13,701,380.51	Total Rs.	13,701,380.51

As per our report of even date attached
VPCA AND ASSOCIATES

CHARTERED ACCOUNTANTS




For Nagar Parishad, Bhowransa

Chief Municipal Officer

[Signature]
मुख्य नगरपालिका अधिकारी
नगर परिषद भौरासा
जिला-देवास (म.प्र.)

NAGAR PARISHAD, BHOWRANSA
Bank Reconciliation Statement as on FY:- 2019-2020

Sr.	Name of the Bank and Branch	Bank Account Number	Specify the purpose for which the bank account is maintained	Balance as per Cash Book (Rs.) as on 31-03-2020	Amount Credited Cash Book / Bank	Amount Debited Cash Book / Bank	Closing Balance As on 31.03.2020	Remarks
1	2	3	4	5			6	7
1	State Bank of India	53028780042	Municipal Funds	5,790,992.48	-	-	5,790,992.48	-
2	MPG Bank	011010200000764	Municipal Funds	72,979.53	-	-	72,979.53	-
3	CCB	CCB	Municipal Funds	5,135.00	-	-	5,135.00	-
4	State Bank of India	53028781160	Capital Reserve	854,192.50	-	-	854,192.50	-
TOTAL AMOUNT				6,723,299.51	0	0	6,723,299.51	


 मुख्या नगर पालिका अधिकारी
 नगर-परिशद भौरासा
 जिला-देवास (म.प्र.)



S.No.	Particulars	Description	Receipts in Ru.	% of Growth	Observation in Brief	Suggestions
1	Audit of Revenue					
	खसरे कर वगैरी	Year 2018-19	Year 2019-20			
1	संपत्ति कर	85903	50086	-42%	During the audit of nagar parishad bhovarasa we have observe that the recovery of taxes is higher from the previous year 18-19. As we observed that the area of nagar parishad bhovarasa is much bigger as compared to the other nagar parishad bhovarasa tax collecting employees of nagar parishad bhovarasa was not taking interest to collect taxes from consumer.	As per our point of view nagar parishad has been identified new area of property to generate revenue under nagar parishad property tax and also proposed the budget of revenue on the monthly basis and also try to review this on the monthly basis. If any deficiency found in larger and achievement then should be covered in the budget and also try to review them and also conduct the monthly progress review of consumer at the level on monthly basis.
2	संपत्ति कर	291742	294047	17%	During the audit of nagar parishad bhovarasa we have observe that the recovery of taxes is not higher from the previous year 18-19.	Staff of nagar parishad should have to collect tax in the action of property tax collection however the tax collected by them is not properly it should be more than previous year.
3	नगरीय विकास उधर	177428	86679	-52%	During the audit of nagar parishad bhovarasa we have observe that the recovery of taxes is higher from the previous year 18-19.	As per our point of view nagar parishad has been identified new area of property to generate revenue under nagar parishad property tax, then the nagar parishad tax also in respect of property tax will definitely increase because of both the tax co-related with each other and if one is increase then the second one will also increase in respect to the first one.
4	विकास उधर	1550	2912	88%	During the audit we have found that the proper recovery of Shiksha Udhra has not been done by UH.	As per our point of view nagar parishad has been identified new area of property to generate revenue under nagar parishad property tax, then the educational tax also in respect of property tax will definitely increase because of both the tax co-related with each other and if one is increase then the second one will also increase in respect to the first one.
	कुल योग	616528	435524			
	शेय वास्तव वगैरी					
1	भारत मुद्रा विस्था	246530	277205	13%	During the audit we have found that the proper recovery of bhawanbhumi rent has not been done by UH.	In our suggestion nagar parishad has been identified some old buildings of nagar parishad which is also not in use and should renovate them with own local sources and also construct new property and give to audit property to the Private Bank's on rent or Private Persons to generate revenues.
2	अन्य उद्योगिक उधर	722370	470955	-35%	During the audit of nagar parishad bhovarasa we have observe that the recovery of taxes is higher from the previous year 18-19.	In our suggestion nagar parishad has been identified some new house under nagar parishad which is also not having covered in nagar parishad water tax register and also generate new rail collection.
3	शेय अर्थिक विकास उद्योगिक उधर	0	0	0%	During the audit of we have found that the Sdtd Waste Management Consumer tax has not been imposed by the nagar parishad to the consumers, therefore recovery of Solid Waste Management Consumer tax not found during the course of audit.	During the audit of we have found that the Sdtd Waste Management Consumer tax has not been imposed by the nagar parishad to the consumers, therefore recovery of Solid Waste Management Consumer tax not found during the course of audit. However we have found that many nagar parishad applied this and recovery of Solid Waste Management Consumer tax not found during the course of audit. In our suggestion nagar parishad has been identified some new house under nagar parishad which is also not having covered in nagar parishad water tax register and also generate new rail collection.
4	अन्य कर वगैरी	471156.82	728271	59%	During the audit of we have found that the other receipts of Bazar Bhatik, Nirmal Anurath and other received and booked property but the negative growth shown in books of accounts because of lack of deduction of staff at nagar parishad.	In our suggestion nagar parishad has been identified some new source under nagar parishad which is also not covered in nagar parishad other tax / fees and should aware it to the consumers and also trained to staff to collect taxes on time.
	कुल योग	1433064.82	1476401	3%		
	नगर योग	1956584.82	1910025	-2%		

मुख्य नगरपालिका अधिकारी
नगर परिषद भौयसा
जिला-देवास (म.प्र.)



S. No.	Parameters	Description	Observation in Brief	Suggestions
		There is any expenditure not according with the guidelines, directives, acts and rules issued by Govt and all expenditures have been supported by financial and administrative sanctions according by competent authority and limited to the financial and administrative limits of the sanctioning authority.	No such case found. Yes all expenditure has been supported by financial and administrative sanctions according by competent authority and limited to the financial and administrative limits of the sanctioning authority.	All the items of account to the vendors, the accountant and the controlling authority (CAH) should be verified the relevant and corresponding provisions related to the payment and also verified whether payment is accordance with the guidelines, directives.
2	Audit of Expenditure	Expenditure (Tax and non tax) receipts (Tax and non tax) issued by Govt and all expenditure has been supported by financial and administrative sanctions according by competent authority and limited to the financial and administrative limits of the sanctioning authority.	Yes, all the Books of accounts and stores are maintained as per the Accounting Rules applicable to Urban Local Bodies. However F&R not maintained.	Books of URB should be maintained at Nagar Palika BHAWANSHAH. It should be taken care.
3	Audit of Book Keeping	Carbook, Passbook, Ledger, Stock register, Grant Register, Loan Register, Advance to Staff & F&R.	Yes, interest income from FDRs is duly and timely accounted for in cash book.	Register of URB has not been maintained at Nagar Palika BHAWANSHAH. It should be taken care.
4	Audit of FDR	FDR has been accounted by Nagar Palika BHAWANSHAH.	Yes, interest income from FDRs is duly and timely accounted for in cash book.	Register of URB has not been maintained at Nagar Palika BHAWANSHAH. It should be taken care.
5	Audit of Tenders	Rs. 100000.00 or more tender has been uploaded by URB on the website of mp.eproc.gov.in	No, Separate grant register has not been maintained at URB. Loan taken HLCDO under the scheme of CM Pay Jail Yojana and CM infrastructure Yojana.	In the case grant awarded should be called tender with the revised clause of rate per meter. They can take advantage as well as vendor also can be withdrawing their cost of material when the prices fluctuated in the market and also versa. Both can take advantage of market fluctuation.
6	Audit of Grants & Loans	No, Separate grant register has not been maintained at URB. Loan taken HLCDO under the scheme of CM Pay Jail Yojana and CM infrastructure Yojana.	No, Separate grant register has not been maintained at URB. Loan taken HLCDO under the scheme of CM Pay Jail Yojana and CM infrastructure Yojana.	ULB should maintain separate grant register for separate reconciliation of funds.
7	Incidence related to diversion of funds from Capital Receipts/Grant/Loan to revenue nature expenditure and from one scheme/project to another.	Any diversion of funds from capital receipts / grants / loan to revenue expenditure.	No, any diversion of funds from capital receipts / grants / loan to revenue expenditure. However no separate reconciliation has been prepared by the URB.	ULB should maintain proper due diligence under this project and also maintained separate reconciliation of each grant and capital/revenue receipts on trially basis.
8	Any Other (a) Percentage of revenue expenditure, (b) Establishment, Salary, Operation & Maintenance, (c) Grant, Operation & Maintenance, (d) Stamp Duty and other grants etc.	Any Other (a) Percentage of revenue expenditure, (b) Establishment, Salary, Operation & Maintenance, (c) Grant, Operation & Maintenance, (d) Stamp Duty and other grants etc.	Percentage of revenue expenditure, (b) Establishment, Salary, Operation & Maintenance, (c) Grant, Operation & Maintenance, (d) Stamp Duty and other grants etc. are maintained as per the Accounting Rules applicable to Urban Local Bodies. However F&R not maintained.	Any Other (a) Percentage of revenue expenditure, (b) Establishment, Salary, Operation & Maintenance, (c) Grant, Operation & Maintenance, (d) Stamp Duty and other grants etc. are maintained as per the Accounting Rules applicable to Urban Local Bodies. However F&R not maintained.
9	Expenditure, with respect to total expenditure.	Percentage of Capital Expenditure, with respect to total expenditure.	Percentage of Capital Expenditure, with respect to total expenditure during the F.Y. 19-20 is 64.3% of total expenditure booked in F.Y. 19-20.	Previous years assets and liabilities of URB not accounted properly. However during the year we have consider supply and demand of URB. Assets of URB (previous) are also same shown in balance sheet of URB. Previous year.
10	Whether Bank reconciliation statements is being regularly prepared	Yes Nagar Palika BHAWANSHAH maintained Banks account in various Bank with Prepared Bank reconciliation statements.	Yes Banks Wise Bank reconciliation statements as per Books.	MA

Seal & sign of Auditor

मुख्य मन्त्रपालिका आधिकारि
नगर परिषद भौरसा
जिला-देवास (म.प्र.)

