

कार्यालय नगर परिषद चंदिया जिला - उमरिया (म०प्र०)
Office Nagar Parishad Chandia Dist. Umaria (M.P.)

Near sarashvati school chandia
ward no. -04 dist umaria (M.P.)
Pin. No. - 484660

E-mail- cmochandia@mpurban.gov.in

क्र०- / 2374 / न०परि० / 2021

चंदिया दिनांक 10/2/2021

प्रति,

अपर आयुक्त महोदय,
नगरीय प्रशासन एवं विकास
भोपाल (म०प्र०)

विषय :- नगरीय निकायों की CA ऑडिट रिपोर्ट 2019-20 प्रेषित किए जानें के संबंध में

संदर्भ :- संचनालय नगरीय प्रशासन एवं विकास म०प्र० भोपाल के पत्र क्रमांक/ऑडिट बजट/शाखा-4(क)/2693 भोपाल, दिनांक 09/02/2021

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विषयान्तर्गत संदर्भित पत्र के संबंध में लेख है कि निकाय द्वारा CA ऑडिट रिपोर्ट 2019-20 कार्यालय के पत्र क्रमांक /1400/न०परि०/ चंदिया, दिनांक 19/10/2020 द्वारा आपकी ओर प्रेषित की जा चुकी है।

अतः उक्त चाही गई जानकारी पुनः CA ऑडिट रिपोर्ट को इस पत्र के साथ संलग्न कर आपकी ओर सादर सम्प्रेषित है।

संलग्न :- ५ चोपरि

पृ. क्र०- / 2375 / न०परि० / 2021

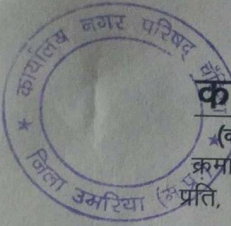
प्रतिलिपि :-

- 01 श्रीमान् वित्तीय सलाहकार, नगरीय विकास एवं आवास विभाग की ओर सूचनार्थ।
- 02 श्रीमान् संयुक्त संचालक महोदय नगरीय प्रशासन एवं विकास शहडोल संभाग शहडोल की ओर सादर सूचनार्थ।

मुख्य नगरपालिका अधिकारी
नगर परिषद चंदिया
जिला - उमरिया, म०प्र०

चंदिया दिनांक 10/2/2021

मुख्य नगरपालिका अधिकारी
नगर परिषद चंदिया
जिला - उमरिया, म०प्र०



कार्यालय नगर परिषद चंदिया जिला उमरिया (म0प्र)

(कार्यालय दूरभाषा एवं फैंक्स क्र0 07653-267536, Email - id - Cmochandia@mpurban.gov.in)

क्रमांक / 1400 / न0परि0 / 2020

चंदिया दिनांक 19/10/2020

श्रीमान् लेखाधिकारी (वित्त शाखा)
नगरीय प्रशासन एवं विकास
भोपाल म0प्र0
विषय :- नगरीय निकायों के CA द्वारा संपरीक्षित वित्तीय लेख वर्ष 2019-20 प्रेषित करने के संबंध में।
संदर्भ :- श्रीमान् का पत्र क्र0/ऑडिट बजट/शाखा-4(क) 16073 भोपाल दिनांक 16.10.2020 ।

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उपरोक्त विषयांकित संदर्भित पत्र के अनुपालन में CA द्वारा संपरीक्षित वित्तीय लेख 2019 संलग्न कर आवश्यक कार्यवाही हेतु सादर प्रस्तुत है।

संलग्न :- उपरोक्तानुसार।

मुख्य नगरपालिका अधिकारी
मुख्य नगरपालिका अधिकारी
नगर परिषद चंदिया
नगर परिषद चंदिया
जिला उमरिया (म0प्र)

पृ0 क्र0 / 1401 / न0परि0 / 2020
प्रतिलिपि :-

चंदिया दिनांक 19/10/2020

श्रीमान् संयुक्त संचालक नगरीय प्रशासन एवं विकास शहडोल संभाग शहडोल म0प्र0 ।

मुख्य नगरपालिका अधिकारी
मुख्य नगरपालिका अधिकारी
नगर परिषद चंदिया
नगर परिषद चंदिया
जिला उमरिया (म0प्र)

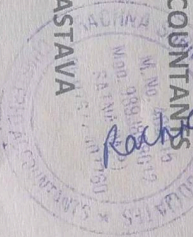
ABSTRACT SHEET For Reporting on Audit Paras for Financial Year 2019-20

Name of ULB- CHANDIA, Nagar Parishad
Name of the Auditor- CA RACHNA SHRIVASTAVA

Sr.No	Parameters	Description Audit of Revenue			Observation in Brief	Suggestions
1		Receipts in Rs.				
	Revenue Tax collection	Year 2018-19	Year 2019-20	% Growth		
(i)	Property Tax	97878.00	70735.00	-27.73	Details were shown in Schedule B and Schedule C annexed to Receipt and Payment Account..	No adverse irregularity found.
(ii)	Consolidated Tax	381452.00	356139.00	-6.64		
(iii)	Town Development cess	1896.00	1352.00	-28.69		
(iv)	Education cess	948.00	676.00	-28.69		
	Total (A)	482174.00	428902.00			
	Non-Revenue Tax collection					
(i)	Rent from Land & Building	11133.00	17793.00	59.82	Details were shown in Schedule B and Schedule C annexed to Receipt and Payment Account..	No adverse irregularity found.
(ii)	Water consumer Surcharge	370523.00	475935.00	28.45		
(iii)	Surcharge from Solid Waste	0.00	0.00	0.00		
(iv)	Other Taxes/ Fess	859111.00	1147860.00	33.61		
	Total (B)	1240767.00	1641588.00			
	Grand Total (A+B)	1722941.00	2070490.00			

PLACE:SATNA
DATE:19-08-2020

FOR RACHNA SHRIVASTAVA & ASSOCIATES
CHARTERED ACCOUNTANTS
RACHNA SHRIVASTAVA
PARTNER
M.NO 402115



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DETAILS OF FDR

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नगर पालिका परिषद् चाँदिया जिला उमरिया (म.प्र.)
वित्तीय वर्ष 2019-2020

प्राप्ति	राशि	राशि	भुगतान	राशि	राशि
प्रारंभिक शेष			स्थापना व्यय		
विव. मं. शेष राशि			कर्मचारी वेतन	17,917,561.00	
बैक मं. शेष राशि	76,315,313.03		परिषद् भत्ता	180,000.00	18,097,561.00
नगर परिषद् की कर राजस्व आय			प्रशासनिक व्यय		
जलकर	475,935.00		स्टेशनरी	136,973.00	
समीकित कर	356,139.00		यात्रा व्यय	16,030.00	
समाप्ति कर	70,735.00		विशेषण	207,409.20	
विकास उपकर	1,352.00		विशुद्ध व्यय	4,028,272.00	
शिर्षा उपकर	676.00		वाहन किराया	157,940.00	
			फ्लक्स प्रिट	207,798.80	
नगर परिषद् के समर्थनों की किराये से आय			कपालय व्यय	127,960.00	
मोबाइल शोचालय किराया	5,000.00		ड्रक व्यय	4,000.00	
सामुदायिक भवन किराया	551.00		प्रोग्राम व्यय	546,441.95	
डिड बाड़ी - फ्रीजर किराया	1,000.00		बैंक प्रभार	1,965.00	
टेकर किराया	11,242.00	17,793.00	कानूनी प्रभार	282,373.00	
			कंप्यूटर एवं प्रिंटर व्यय	32,838.10	
नगर परिषद् की अन्य आय			जलाऊ लकड़ी	50,000.00	
बाजार फीस	190,651.00		संवर्धनिक प्याऊ	27,643.02	
आवदन पत्र	4,385.00		कमवासे वही	98,260.23	
भवन निर्माण फीस	6,600.00		टेक्टर किराया	391,162.26	
पटाखा लाइसेंस फीस	4,540.00		सै गाई	440,000.00	
मल टैक फीस	10,000.00		डि.पी. आर.	40,000.00	6,797,066.56
रोड फीस कटिंग फीस	500.00				
तलब लीज	6,827.00		संवर्धन & रखरखाव		
ब्याज	847,997.00		सड़क मरम्मत	7,855,904.92	
निविदा फीस	76,000.00		वाहन मरम्मत	222,414.14	
अन्य आय	360.00	1,147,860.00	भवन मरम्मत	409,985.18	
			जल प्रदाय सामग्री मरम्मत	306,001.20	
अनुदान & अर्थादान सहायता			जं.सी.बी. कार्य	185,660.00	
सड़क मरम्मत	973,000.00		कॉन्स्ट्रक्शन मरम्मत	797,500.00	
राज्यवित्त	2,928,000.00		लालब मरम्मत	2,617,831.94	
चुगी कर	15,457,746.00		मॉडरे मरम्मत	43,350.00	
यात्री कर	154,000.00		पेट्रोल एवं डीजल	479,177.60	12,917,824.98
निर्गत कर	24,000.00				
प्रधानमंत्री आवास योजना	128,800,000.00		सामग्री क्रय		
मूल भूत सुविधा	3,743,000.00		जल प्रदाय सामग्री क्रय	548,154.20	
स्वच्छ भारत मिशन			फायर सामग्री क्रय	97,940.00	
प्रोफिल स्थल मैनेजमेंट	530,000.00		निर्माण सामग्री क्रय	6,193,422.50	
संवित्त निधि			विशुद्ध सामग्री क्रय	5,883,575.13	
सबल योजना - अन्वेषी सहायता	1,800,000.00		सफाई सामग्री क्रय	1,939,554.64	14,662,646.47
14वा वित्त आयोग	19,596,000.00				
विशेष निधि			निर्माण कार्य		
मुद्रक शुल्क	279,000.00	1,74,284,746.00	शोचालय निर्माण	954,096.15	



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अन्य प्राप्तियां			बाउंड्री बाल निमाण	424,500.00	
अमानत राशि	63,000.00		इले पोल पिकेटिंग	5,575,562.88	
संवर्धित जमा	9,900,000.00		मुय हाउस निमाण	106,454.10	
आपदात भद	1,686,579.00	11,649,579.00	रोड निमाण	7,883,359.66	
			पानी बाँझा	198,180.00	
			स्टीडियम निमाण	3,179,595.11	
अनदान & अशदान सहायता वापसी			नाली निमाण	1,531,257.33	
प्रधानमंत्री आवास योजना	14,600,000.00		सी सी रोड निमाण	7,647,879.29	
व्यक्तिगत शोचालय	83,000.00	14,683,000.00	टाउन हाल निमाण	3,503,293.24	31,004,177.76
स्टीडियम निमाण हेतु रुप	16,000,000.00	16,000,000.00	अचल सम्पत्तियां		
			बाया मोटोक मशीन	19,099.98	
			कंप्यूटर	96,140.00	
			कूलर	81,599.66	
			फर्नीचर	408,781.00	
			जनरेटर	718,100.00	
			इनवर्टर & बैटरी	35,980.18	
			वाटर कूलर	48,470.00	1,408,170.82
			अनदान & अशदान सहायता		
			प्रधानमंत्री आवास योजना	122,100,000.00	
			व्यक्तिगत शोचालय	666,000.00	
			अनुग्रह सहायता सबल	1,600,000.00	124,366,000.00
			अन्य भूदान		
			अमानत राशि	172,282.66	
			सखला व्यय	1,470,748.22	
			मलदाता व्यय	1,607,222.72	
			सुसधा निधि	192,355.05	3,442,608.65
			अतिम शेष राशि		
			बैंक में शेष राशि	82,307,071.79	
			हाथ में शेष राशि		82,307,071.79
योग		295,003,128.03	योग		295,003,128.03

PLACE:SATNA
DATE:19-08-2020

FOR RACHNA SHRIVASTAVA & ASSOCIATES
CHARTERED ACCOUNTANTS

RACHNA SHRIVASTAVA
PARTNER
M.NO 402115



ANNEXURE -2 QUERRIES RELATING TO VOUCHER CHECKING

1) Actual TDS not deducted by TDS deducted by nagar Parishad Chandia

V. No.	21	22	25	33	42	43	45	46
47	48	52	53	62	122	123	124	125
126	127	128	129	130	132	133	157	163
164	192	197	220	224	226	227	229	230
232	241	245	250	257	261	267	274	283
287	293	294	298	305	315/1	315/2	315/3	320
321	323	358						

2) Some Voucher missing or not found in voucher file/nagar parishad chandia

V. No.	5	13	12	23	24	26	29	31
40	41	51	55	56	57	60	66	67
71	75	77	78	80	81	82	83	85
87	92	94	95	100	101	102	103	104
105	111	137	140	141	142	145	152	154
155	161	162	269	299	300	301	302	314
318	349							

Cash book Page No 119 S. No 2 & 3

Cash book Page No 120 S. No 4

Cash book Page No 172 S. No 1,2,3,4

3) Some Expenses/ Payment Voucher TDS not Deducted by nagar parishad chandia

S No	Voucher No	Date	Amount	Remarks
1	260	08.11.2019	86500	Legal/Professional Fee
2	340	27.12.2019	32000	Legal/Professional Fee

4) Some Voucher contractor payment bill and work order not found with voucher

V No.	15	16	17	18	19	39	58	59
90	91	151	169	189	196	201	202	207
208	210	214	215	236	237	244	272	307
379								

5) There are many cases in which only 2 quotations has been taken and final approval has been done and in the final order copy amount is not mentioned

tender

no/order no date

346 2.11.2018

347 2.11.2018

order 49 10.09.2018

345 2.11.2018

349 2.11.2018

These are only a few cases there are a number of such cases.

6)In voucher no 39 comparative chart is preped by only one person

PLACE:SATNA

DATE:19-08-2020

**FOR RACHNA SHRIVASTAVA & ASSOCIATES
CHARTERED ACCOUNTANTS**

**RACHNA SHRIVASTAVA
PARTNER**

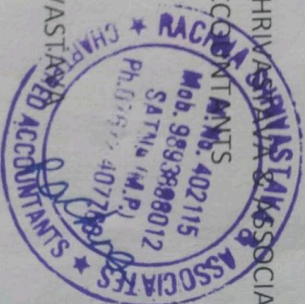
M.NO 402115



ANNEXURE -2

क्र.	वाउचर नं.	दिनांक	राशि रु
1	Nil	16.09.2019	131,385.89
2	Nil	16.09.2019	31,005.44
3	Nil	17.09.2019	73,420.34
4	299	29.11.2019	43,350.00
5	300	29.11.2019	98,500.00
6	301	29.11.2019	99,680.00
7	302	29.11.2019	99,010.00
8	349	30.12.2019	663,303.85
9	356	03.01.2020	199,150.40
10	363	21.01.2020	43,750.00

FOR RACHNA SHRIVASTAVA & ASSOCIATES
CHARTERED ACCOUNTANTS
Mob. 9893888012
SATNA (M.P.)
Ph. 07572 407788



नगर पालिका परिसर वरिष्ठ वित्त विभाग (म.प.)
वित्तीय वर्ष 2019-2020

क्र.	अनुदान का नाम	AS PER LAST AUDIT REPORT	प्रतिशत वृद्धि	प्राप्त राशि (2019-20)	व्यय राशि (2019-20)	वर्धन राशि
1	सड़क मरम्मत	19,204.00	72.193.00	973,000.00	878,096.00	167,097.00
2	मूल भूत सुविधा	2,117,979.00	3,743,000.00	5,848,988.00	174,930.00	
3	14वां वित्त अनुदान	27,465,459.00	25,473,262.00	19,596,000.00	36,938,002.00	8,131,260.00
4	राज्य वित्त अनुदान	4,556,764.00	5,228,464.00	2,928,000.00	7,188,400.00	968,064.00
5	वर्षा की कट	1,062,399.00	6,946,191.00	15,457,746.00	21,149,575.00	1,254,362.00
6	पानी कट	1,294.00	1,294.00	154,000.00	134,160.00	21,134.00
7	मुद्रांक शुल्क	-	222,595.00	279,000.00	417,226.00	84,369.00
8	प्रधानमंत्री आवास योजना	17,815,029.00	17,815,029.50	129,126,181.00	107,500,000.00	39,441,210.50
9	विशेष निधि	12,200,494.00	877,107.00	9,900,000.00	3,906,102.00	6,871,005.00
10	विशेष कट	820.00	820.00	24,000.00	24,713.00	107.00
11	पुनर्निर्माण	307,000.00	307,000.00	-	298,893.00	8,107.00
12	वित्त शुल्क	330,324.00	2,054,221.00	-	-	-
13	12वां वित्त अनुदान	1,630,246.00	65,818.00	44,796.00	102,196.00	8,418.00
14	म.म. वित्त शुल्क	101,536.00	99,565.00	530,000.00	125,704.00	503,861.00
15	वित्त शुल्क	930,911.04	930,911.04	-	-	930,911.04
16	वित्त शुल्क	718,064.00	255,772.00	-	-	255,772.00
17	वित्त शुल्क	743,548.00	224,382.00	-	-	743,548.00
18	वित्त शुल्क	247,013.00	743,548.00	-	-	247,013.00
19	वित्त शुल्क	255,772.00	255,772.00	-	-	255,772.00
20	वित्त शुल्क	224,382.00	224,382.00	-	-	224,382.00
21	वित्त शुल्क	87,471.00	87,471.00	1,600,000.00	200,000.00	87,471.00
22	वित्त शुल्क	174,455.00	174,455.00	-	-	174,455.00
23	वित्त शुल्क	1,970,033.00	1,970,033.00	-	-	1,970,033.00
24	वित्त शुल्क	3,417,356.00	3,417,356.00	-	-	3,417,356.00
25	वित्त शुल्क	176,162.00	176,162.00	-	-	176,162.00
26	वित्त शुल्क	4,000,000.00	3,812,001.00	-	-	3,812,001.00
27	वित्त शुल्क	-	-	16,082,192.00	-	16,082,192.00
28	वित्त शुल्क	-	-	-	3,179,594.00	632,407.00
29	वित्त शुल्क	-	-	-	-	237,532.00
30	वित्त शुल्क	-	-	-	1,610,095.00	1,444,887.00
31	वित्त शुल्क	-	-	-	132,286.00	1,837,747.00
32	वित्त शुल्क	-	-	-	-	174,455.00
33	वित्त शुल्क	-	-	-	-	87,471.00
34	वित्त शुल्क	-	-	-	-	200,000.00
35	वित्त शुल्क	-	-	-	-	224,382.00
36	वित्त शुल्क	-	-	-	-	743,548.00
37	वित्त शुल्क	-	-	-	-	255,772.00
38	वित्त शुल्क	-	-	-	-	930,911.04
39	वित्त शुल्क	-	-	-	-	503,861.00
40	वित्त शुल्क	-	-	-	-	1,630,246.00

FOR RACHNA SHRIVASTAVA & ASSOCIATES
CHARTERED ACCOUNTANTS
PARTNER
M.NO 402115



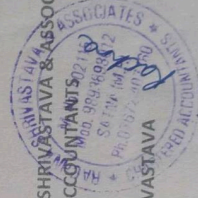
DATE: 19-08-2020
PLACE: SATNA

NOTE: THE ABOVE STATEMENT IS PREPARED BY US. THE FIGURES ARE AS PROVIDED TO US BUT THE ABOVE FIGURES IS TAKEN FROM THE DOCUMENTS PRODUCED BEFORE US BUT THE GRANT REGISTER IS NOT PROVIDED. HOWEVER THE OPENING FIGURES IS NOT TALLYING WITH THE LAST YEAR AUDIT REPORT IN THE GRANT REGISTER

ANNEXURE 4 PERCENTAGE OF REVENUE EXPENSES WITH RESPECT TO REVENUE RECEIPTS				
S.NO	Particular	Revenue Receipts	Particular	PERCENTAGE OF REVENUE EXPENSE WITH REVENUE RECEIPTS
1	जलकर	475,935.00	कर्मचारी वेतन	18,059,561.00
2	समीकित कर	356,139.00	परिषद् भत्ता	45,000.00
3	समाप्ति कर	70,735.00	स्थानीय	136,973.00
4	विकास उपकार	1,352.00	यात्रा व्यय	16,030.00
5	शिक्षा उपकार	676.00	विज्ञापन	207,409.20
6	मोबाइल शोचाल्य किराया	5,000.00	विधुत व्यय	4,028,272.00
7	सामुदायिक भवन किराया	551.00	वाहन किराया	157,940.00
8	डेड बाड़ी प्रजिजर किराया	1,000.00	फ्लेक्स प्रिंट	207,798.80
9	टेकर किराया	11,242.00	कार्यालय व्यय	127,960.00
10	बाजार फीस	190,651.00	डाक व्यय	4,000.00
11	अवेदन पत्र	4,385.00	बजट जी एल कोड	30,000.00
12	भवन निर्माण फीस	6,600.00	प्रोग्राम व्यय	546,441.95
13	पटाखा लाइसेंस फीस	4,540.00	बैंक प्रभार	1,965.00
14	मल टेक फीस	10,000.00	कानूनी प्रभार	245,373.00
15	रोड कास काटिंग फीस	500.00	कंप्यूटर एवं प्रिंटर व्यय	32,838.10
16	तलाब लीज	6,827.00	जलाऊ लकड़ी	50,000.00
17	व्याज	847,997.00	सांख्यिकीय खाऊ	27,643.02
18	निविदा फीस	76,000.00	कर्मचारी वटरी	98,260.23
19	अन्य आय	360.00	टेक्टर किराया	391,162.26
20			ट्री गाई	440,000.00
21			डी पौ आर	40,000.00
22			सड़क मरमत	7,855,904.92
23			वाहन मरमत	222,414.14
24			भवन मरमत	409,985.18
25			जल प्रदाय सामग्री मरमत	306,001.20
26			जे सी ली कार्य	185,660.00
27			कब्रिस्तान मरमत	797,500.00
28			तालाब मरमत	2,617,831.94
29			मंदिर मरमत	43,350.00
30			पेट्रोल एवं डीजल	479,177.60
Total Revenue Receipts		2,070,490.00	Total Revenue Payments	37,812,452.54
				1826.26

PLACE:SATNA
DATE:19-08-2020

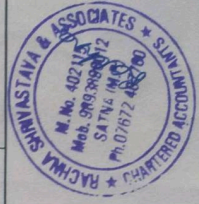
FOR RACHNA SHRIVASTAVA & ASSOCIATES
CHARTERED ACCOUNTANTS



RACHNA SHRIVASTAVA
PARTNER
M.NO 402115

ANNEXURE 5
PERCENTAGE OF CAPITAL EXPENDITURE WITH RESPECT TO REVENUE TOTAL EXPENDITURE

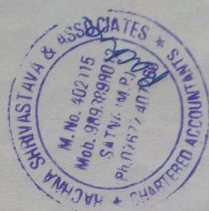
S.NO	Particulars	Amount
1	जल प्रदाय सामग्री क्रय	548,154.20
2	फायर सामग्री क्रय	97,940.00
3	निर्माण सामग्री क्रय	6,193,422.50
4	विद्युत सामग्री क्रय	5,883,575.13
4	सफाई सामग्री क्रय	1,939,554.64
5	शौचालय निर्माण	954,096.15
6	बाउंड्री बाल निर्माण	424,500.00
7	इले. पोल फिटिंग	5,575,562.88
8	पंप हाउस निर्माण	106,454.10
9	रोड निर्माण	7,883,359.66
10	पानी बोरिंग	198,180.00
11	स्टेडियम निर्माण	3,179,595.11
12	नाली निर्माण	1,531,257.33
13	सी सी रोड निर्माण	7,647,879.29
14	टाउन हाल निर्माण	3,503,293.24
15	बायो मेट्रिक मशीन	19,099.98
16	कंप्यूटर	96,140.00
17	कूलर	81,599.66
18	फर्नीचर	408,781.00
19	जनरेटर	718,100.00
20	इनवर्टर & बैटरी	35,980.18
21	वाटर कूलर	48,470.00
	TOTAL CAPITAL EXPENSES DURING THE YEAR	47,074,995.05
	TOTAL EXPENSES DURING THE YEAR	212,696,056.24
	NTAGE OF CAPITAL EXPENDITURE WITH RESPECT TO TOTAL EXPENSE	22.13



Annexure 6:

कैश बुक के योग अंतर की राशि

कैश बुक के आय पक्ष में योग अंतर की दिनांक	राशि	कुल राशि
13.06.2019	30.00	
12.07.2019	4,213,065.00	
24.07.2019	1,213.00	
05.08.2019	383,721.00	
12.09.2019	3,639.00	
16.09.2019	15,143.00	
18.10.2019	1,639.00	
06.12.2019	300.00	4,618,750.00
नोट - अन्तर की राशि दिनांक 31.03.2020 में सुधार की गयी		
कैश बुक के व्यय पक्ष में योग अंतर की दिनांक	राशि	कुल राशि
31.05.2019	3,481,678.80	
19.06.2019	370.00	
29.06.2019	153.00	
03.01.2020	40,000.00	
11.02.2020	425.00	3,522,626.80
नोट - अन्तर की राशि दिनांक 31.03.2020 में सुधार की गयी		

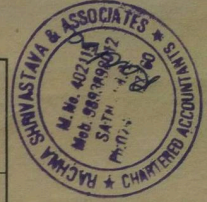


21

BANK RECONCILIATION 2019 - 2020			
UNION BANK OF INDIA A/C NO - 580402010018636			
PARTICULAR	DATE	AMOUNT	AMOUNT
BALANCE AS PER OUR CASH BOOK	31.03.2020		953,411.00
ADD:-			
OPENING DIFFERENCE (930911.35-930911)	01.04.2019	0.35	
INTEREST GIVEN BY BANK BUT NOT CREDITED IN OUR CASH BOOK	07.04.2019	11,758.00	
INTEREST GIVEN BY BANK BUT NOT CREDITED IN OUR CASH BOOK	02.07.2019	8,225.00	
INTEREST GIVEN BY BANK BUT NOT CREDITED IN OUR CASH BOOK	06.10.2019	8,049.00	
AMOUNT RECEIVED IN BANK BUT NOT CREDITED IN OUR CASH BOOK	05.11.2019	2,868,000.00	
INTEREST GIVEN BY BANK BUT NOT CREDITED IN OUR CASH BOOK	06.01.2020	24,128.00	
			2,920,160.35
BALANCE AS PER OUR BANK BOOK	31.03.2020		3,873,571.35

BANK RECONCILIATION 2019 - 2020			
STATE BANK OF INDIA A/C NO - 11487819116			
PARTICULAR	DATE	AMOUNT	AMOUNT
BALANCE AS PER OUR CASH BOOK	31.03.2020		87,471.56
LESS :-			
BANK CHARGED BY BANK BUT NOT DEBITED IN OUR CASH BOOK	07.02.2020	118.00	
BANK CHARGED BY BANK BUT NOT DEBITED IN OUR CASH BOOK	27.03.2020	649.00	
			767.00
BALANCE AS PER OUR BANK BOOK	31.03.2020		86,704.56

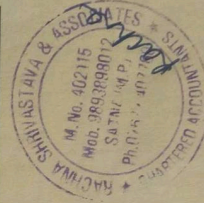
BANK RECONCILIATION 2019 - 2020			
STATE BANK OF INDIA A/C NO - 36210823532			
PARTICULAR	DATE	AMOUNT	AMOUNT
BALANCE AS PER OUR CASH BOOK	31.03.2020		(384,970.50)
ADD :-			
NETT FAILED BUT NOT CREDITED IN OUR CASH BOOK	29.06.2020	100,000.00	
NETT FAILED BUT NOT CREDITED IN OUR CASH BOOK	29.06.2020	100,000.00	
NETT FAILED BUT NOT CREDITED IN OUR CASH BOOK	29.06.2020	100,000.00	
NETT FAILED BUT NOT CREDITED IN OUR CASH BOOK	04.07.2020	100,000.00	
			400,000.00
LESS :-			
BANK CHARGED BY BANK BUT NOT DEBITED IN OUR CASH BOOK	31.12.2019	590.00	
BANK CHARGED BY BANK BUT NOT DEBITED IN OUR CASH BOOK	07.02.2019	236.00	
BANK CHARGED BY BANK BUT NOT DEBITED IN OUR CASH BOOK	07.02.2019	118.00	
BANK CHARGED BY BANK BUT NOT DEBITED IN OUR CASH BOOK	12.03.2019	649.00	
			1,593.00
BALANCE AS PER OUR BANK BOOK	31.03.2020		13,436.50



ANNEXURE 7: BANK RECONCILIATION 2019 - 2020				
STATE BANK OF INDIA A/C NO - 63021931211				
PARTICULAR	DATE	AMOUNT	AMOUNT	
BALANCE AS PER OUR CASH BOOK	31.03.2020		255,772.00	
ADD:-				
INTEREST GIVEN BY BANK BUT NOT CREDITED IN OUR CASH BOOK	25.06.2019	2,197.00		
INTEREST GIVEN BY BANK BUT NOT CREDITED IN OUR CASH BOOK	25.09.2019	2,048.00		
INTEREST GIVEN BY BANK BUT NOT CREDITED IN OUR CASH BOOK	25.12.2019	1,945.00		
INTEREST GIVEN BY BANK BUT NOT CREDITED IN OUR CASH BOOK	25.03.2020	2,130.00		8,320.00
BALANCE AS PER OUR BANK BOOK	31.03.2020			264,092.00

BANK RECONCILIATION 2019 - 2020				
CANARA BANK A/C NO - 3727101004961				
PARTICULAR	DATE	AMOUNT	AMOUNT	
BALANCE AS PER OUR CASH BOOK	31.03.2020		16,082,174.00	
LESS :-				
BANK CHARGED BY BANK BUT NOT DEBITED IN OUR CASH BOOK	27.03.2020	18.00		18.00
BALANCE AS PER OUR BANK BOOK	31.03.2020			16,082,156.00

BANK RECONCILIATION 2019 - 2020				
UNION BANK OF INDIA A/C NO - 580402010006947				
PARTICULAR	DATE	AMOUNT	AMOUNT	
BALANCE AS PER OUR CASH BOOK	31.03.2020		743,548.00	
ADD:-				
INTEREST GIVEN BY BANK BUT NOT CREDITED IN OUR CASH BOOK	04.04.2019	6,417.00		
INTEREST GIVEN BY BANK BUT NOT CREDITED IN OUR CASH BOOK	06.07.2019	6,544.00		
INTEREST GIVEN BY BANK BUT NOT CREDITED IN OUR CASH BOOK	03.10.2019	6,404.00		
INTEREST GIVEN BY BANK BUT NOT CREDITED IN OUR CASH BOOK	05.01.2020	6,249.00		25,614.00
BALANCE AS PER OUR BANK BOOK	31.03.2020			769,162.00



BANK RECONCILIATION 2019 - 2020

STATE BANK OF INDIA A/C NO - 11487819025

PARTICULAR	DATE	AMOUNT	AMOUNT
BALANCE AS PER OUR CASH BOOK	31.03.2020		174,455.00
LESS :-			
BANK CHARGED BY BANK BUT NOT DEBITED IN OUR CASH BOOK	07.02.2020	118.00	
BANK CHARGED BY BANK BUT NOT DEBITED IN OUR CASH BOOK	27.03.2020	649.00	767.00
BALANCE AS PER OUR BANK BOOK	31.03.2020		173,688.00

BANK RECONCILIATION 2019 - 2020

STATE BANK OF INDIA A/C NO - 32256631233

PARTICULAR	DATE	AMOUNT	AMOUNT
BALANCE AS PER OUR CASH BOOK	31.03.2020		87,549.50
ADD :-			
INTEREST GIVEN BY BANK BUT NOT CREDITED IN OUR CASH BOOK	25.06.2019	772.00	
INTEREST GIVEN BY BANK BUT NOT CREDITED IN OUR CASH BOOK	25.09.2019	779.00	
INTEREST GIVEN BY BANK BUT NOT CREDITED IN OUR CASH BOOK	25.12.2019	744.00	
INTEREST GIVEN BY BANK BUT NOT CREDITED IN OUR CASH BOOK	25.03.2019	718.00	3,013.00
LESS :-			
BANK CHARGED BY BANK BUT NOT DEBITED IN OUR CASH BOOK	15.01.2020	118.00	
BANK CHARGED BY BANK BUT NOT DEBITED IN OUR CASH BOOK	07.02.2020	118.00	236.00
BALANCE AS PER OUR BANK BOOK	31.03.2020		90,326.50

BANK RECONCILIATION 2019 - 2020

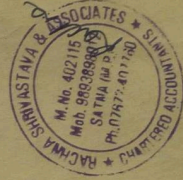
STATE BANK OF INDIA A/C NO - 11487819263

PARTICULAR	DATE	AMOUNT	AMOUNT
BALANCE AS PER OUR CASH BOOK	31.03.2020		1,630,246.50
LESS :-			
BANK CHARGED BY BANK BUT NOT DEBITED IN OUR CASH BOOK	07.02.2020	118.00	
BANK CHARGED BY BANK BUT NOT DEBITED IN OUR CASH BOOK	12.03.2020	649.00	767.00
BALANCE AS PER OUR BANK BOOK	31.03.2020		1,629,479.50

BANK RECONCILIATION 2019 - 2020

GRAMIN BANK - 20228101006489

PARTICULAR	DATE	AMOUNT	AMOUNT
BALANCE AS PER OUR CASH BOOK	31.03.2020		1,745,898.21
ADD :-			
AMOUNT PAID BUT NOT PRESENT IN BANK A/C	02.04.2019	13,470.89	13,470.89
BALANCE AS PER OUR BANK BOOK	31.03.2020		1,763,369.10



BANK RECONCILIATION 2019 - 2020
STATE BANK OF INDIA A/C NO - 11487845465

PARTICULAR	DATE	AMOUNT	AMOUNT
BALANCE AS PER OUR CASH BOOK	31.03.2020		237,532.65
ADD :-			
INTEREST GIVEN BY BANK BUT NOT CREDITED IN OUR CASH BOOK	25.06.2019	1,581.00	
INTEREST GIVEN BY BANK BUT NOT CREDITED IN OUR CASH BOOK	25.09.2019	1,587.00	
INTEREST GIVEN BY BANK BUT NOT CREDITED IN OUR CASH BOOK	25.12.2019	1,596.00	
INTEREST GIVEN BY BANK BUT NOT CREDITED IN OUR CASH BOOK	25.03.2019	1,862.00	6,626.00
LESS :-			
SHORT CASH DEPOSIT IN BANK A/C (307-306)	17.06.2019	1.00	
EXCESS CASH DEPOSIT CHARGES BY BANK BUT NOT DEBETED IN OUR CASH BOOK FOR THE M/O JULY 2019 RS 59@6	Jul-19	354.00	
EXCESS CASH DEPOSIT CHARGES BY BANK BUT NOT DEBETED IN OUR CASH BOOK FOR THE M/O Aug 2019 RS 59@12	Aug-19	708.00	
EXCESS CASH DEPOSIT CHARGES BY BANK BUT NOT DEBETED IN OUR CASH BOOK FOR THE M/O Sep 2019 RS 59@13	Sep-19	767.00	
EXCESS CASH DEPOSIT CHARGES BY BANK BUT NOT DEBETED IN OUR CASH BOOK FOR THE M/O Oct 2019 RS 59@14	Oct-19	826.00	
EXCESS CASH DEPOSIT CHARGES BY BANK BUT NOT DEBETED IN OUR CASH BOOK FOR THE M/O Nov 2019 RS 59@17	Nov-19	1,003.00	
EXCESS CASH DEPOSIT CHARGES BY BANK BUT NOT DEBETED IN OUR CASH BOOK FOR THE M/O Dec 2019 RS 59@11	Dec-19	649.00	
EXCESS CASH DEPOSIT CHARGES BY BANK BUT NOT DEBETED IN OUR CASH BOOK FOR THE M/O Jan 2020 RS 59@11	Jan-20	649.00	
BANK CHARGED BY BANK BUT NOT DEBETED IN OUR CASH BOOK	07.02.2020	118.00	
BANK CHARGED BY BANK BUT NOT DEBETED IN OUR CASH BOOK	07.02.2020	590.00	
EXCESS CASH DEPOSIT CHARGES BY BANK BUT NOT DEBETED IN OUR CASH BOOK FOR THE M/O Feb 2020 RS 59@16	Feb-20	944.00	
EXCESS CASH DEPOSIT CHARGES BY BANK BUT NOT DEBETED IN OUR CASH BOOK FOR THE M/O March 2020 RS 59@12	Mar-20	708.00	7,317.00
BALANCE AS PER OUR BANK BOOK	31.03.2020		236,841.65

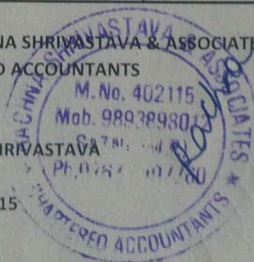
BANK RECONCILIATION 2019 - 2020
HDFC BANK A/C NO - 50100307166427

PARTICULAR	DATE	AMOUNT	AMOUNT
BALANCE AS PER OUR CASH BOOK	31.03.2020		39,826,181.00
ADD :-			
NEFT FAILED BUT NOT CREDITED IN OUR CASH BOOK (100000@15)	31.08.2019	1,500,000.00	
NEFT FAILED BUT NOT CREDITED IN OUR CASH BOOK (100000@1)	11.11.2019	100,000.00	
NEFT FAILED BUT NOT CREDITED IN OUR CASH BOOK (100000@1)	26.11.2019	100,000.00	
INTEREST GIVEN BY BANK BUT NOT CREDITED IN OUR CASH BOOK	31.12.2019	541,974.00	
INTEREST GIVEN BY BANK BUT NOT CREDITED IN OUR CASH BOOK	31.03.2020	418,383.00	2,660,357.00
BALANCE AS PER OUR BANK BOOK	31.03.2020		42,486,538.00

PLACE:SATNA(MP)
DATE:19.08.2020

FOR RACHNA SHRIVASTAVA & ASSOCIATES
CHARTERED ACCOUNTANTS

RACHNA SHRIVASTAVA
PARTNER
M NO 402115



:2:

REPORT ON LEGAL AND REGULATORY REQUIREMENT:

As required by the Madhya Pradesh municipal accounts audit manual and the letter of directorate Urban Administration & Development and the documents produced before us our opinion are as under:-

1) AUDIT OF REVENUE:-:-

As per the scope of audit defined by the prescribed authority, we have verified the revenue from various sources has been received by the Nagar Parishad, Chandia and duly entered in the Cash book maintained by the Nagar Parishad.

We are not able to comment if any revenue is not entered in the cash book and also the grant register is not maintained.

We have also verified that all the revenue receipts has been duly deposited by the proper officer in the respective account of the Nagar Parishad and also evidence of depositing the same has been duly accounted in the Cash Book of the Nagar Parishad, Chandia except our notings in Annexure 1

However there are instances where the amount is deposited without intimating the accountant and we have prepared a report of the amount deposited which has no proper supporting .The details are as per Annexure I

All the revenue receipts in a day has been deposited in the same day but in case, the amount of revenue is not been deposited on the same day then, the same has been duly deposited on next working day.

As per the defined scope of audit by the prescribed authority and for better understanding and presentation of the revenue receipt we have also accounted revenue receipts on the percentage basis from various sources so that we can trace the highest and lowest level of percentage from various source of income.

2) AUDIT OF EXPENSE

As per the scope of audit defined by the prescribed authority, we have found that expense have been incurred by the Nagar Parishad, Chandia and duly entered in the cash book maintained by Nagar Parishad, Chandia. We have also verified it with relevant voucher. There are few vouchers missing and also without supprotings , the list is as per Annexure II

Cont....3



:3:

We have performed vouching procedure as per the Standard of Auditing. We have also checked the monthly balance of Cash book and found correct except for our notings which has been rectified on 31-03-2020 ,the list is as per **annexure 6**

We have also verified the expense incurred is in accordance with the guidelines, directives, Acts and rules issued by the State Govt of MP. We have also verified that all expenditure were supported by Administrative sanction **accorded by competent authority subject to there are few Tenders which is not supported by three quotations .**

There are work allotted to many contractors without tender ,the existing contractor is continued and no tender is called.The list is as per Annexure 3

3) AUDIT OF BOOK KEEPING

We have audited the books of account of Nagar Parishad, Chandia for the year ended 31.03.2020. We have also audited the cash book, voucher, bills and other supporting documents as provided for audit to obtain reasonable assurance about their correctness.

We have verified the advances from the cash book maintained by the Nagar Parishad, Chandia and also but we could not verify the same through advance register because the same is not maintained .

We have not verified the Fixed Asset Register because it was provided during audit.

We have verified Receipt and Payment on the basis of project fund from the Cash Book and Project Fund book of Nagar Parishad for the year ended 31.03.2020.

4) AUDIT OF FDR

We have not verified the interest income credited and it has not been duly been accounted in the books.

We have not received the original two FDR

5) AUDIT OF TENDERS

We have audited the tenders and bids which are organized by the Nagar Parishad for the year ended 31.03.2020

No record for the tenders maintained for the year ended 31.03.2020. We are not able to comment whether Sufficient Bank guarantees have been taken or not against the tender issued during the year.

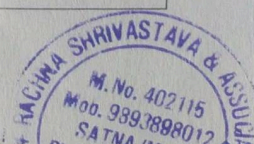


ABSTRACT SHEET For Reporting on Audit Paras for Financial Year 2019-2020

Name of ULB- Chandia, Nagar Parishad

Name of the Auditor- CA RACHNA SHRIVASTAVA

Sr.No	Parameters	Description	Observation	Suggestion
1	Audit of Revenue	1. We have audited different items of receipt like rent, property tax, water tax, and shop rent wherein we have applied detailed audit procedures. We have verified rojnamcha and cash register where we have find no errors. All collection has been recorded has been recorded in cash book register. As per annexurer 6	1) Parishad has properly deposited all collections made from different sources in bank account during audit period. 2) Staff of parishad have deposited their collections within 2 working days. However in some case due to public holiday amount was not deposited timely. 3) We have not been provided with monthly/ quarterly targets of revenue receipts therefore not able to submit comaprision sheet.	Monthly/ quartly targets should be fixed so that its comparison with the actual can be possible and necessary action should be taken accordingly.
2	Audit of Expenditure	1) We have verified expenditures with their respective vouchers where we found payment voucher, payment amount, particulars of payments party name cheque no and work for which paymnet has been made etc are mentioned.	Following points has been emerged while auditing Various expenditures for the financila year 2018-19: 1) We have tallied voucher no., date, amount, cheque no. etc with the cash book register. 2) We have checked monthly balance of cash book register and where ever necessary correction has been made. 3) All payments are made within its sanction limit where no payment are made more or less. 4) All expenses are made as per rules, conditions and government guidelines where we have found no default. 5) No such case is noticed where the found of the ULB has been mis-utilised, moreover on random check we did not notice any mis utization of financial limits of the sanctioning authority. 6) We verified scheme and project	1) Indent Letter must be prepare before purchasing material by any department. 2) Payment voucher must be authorized by the appropriate authority. 3) TDS should be deducted in correct rate and should be adjusted in correct PAN. 4) A list of dead stock should be prepared and action to be taken for its action. 5) Monthly actual progress of revenue and expenses should be prepared in context of Budget.
3	Audit of book Keeping	Following Register were mainatined: 1) Grant Register 2) Cash Book 3_Advance Register 4) Cheque Book issue register Register	NIL	In cash book register in no of instances entries has been corrected by cutting or overcutting .Special attention should be given that the mistakes is not allowable while writing in cash book register.It is advised to file quaterly TDS return to avoid the penalties under Income Tax Act 1961. Fixed asset register is to be maintained and fixed asset to be numbered. Hence it is advised to number the fixed assets to avoid miising of assets.The following register to be maintained 1) Expense Book 2) Income Book 3) Fixed Asset register 4)security Deposit Register
4	Audit of FDR	No details provided to us	No details provided to us hence we are not able to comment .	Parishad have to adopt practice for regularly making fdr of amounts which have time for the utilisation at appropriate interest rate with the Bank so as to avoid any reveue loss on it.



5	Audit of Tender/Bids	Details were given As per Annexure 2 attached	Proper Tendering procedures were followed.	1. List of black listed / non performing contractors should be prepared and circulated at department level..2.Parishad has to follow the procedure of issuing notice to the person to whom tender has been allotted and agreement has been made with them has failed to execute the work order in time
6	Audit of Grants & Loans	Details were given as per Annexure 3	Grants were expended as per the schemes they were sanctioned.	Grant wise bank accounts should be maintained.Excess expenditure has been done as compared to the grant received the details are as per Annexure 3.There is no grant register maintained.
7	Incidences Relating to diversion of Funds from Capital receipts/grants/loans to revenue nature. Expenditure from one project/scheme to another	No such incidences were encountered during the course of audit.	No such incidences were encountered during the course of audit.	Parishad should give special attention for making payment by using the fund of the same scheme.
8	a) Percentage of revenue expenditure (establishment, salary, operation and maintainenece) with respect to revenue receipts (tax and non-tax) excluding octroi, Entry tax, stamp duty and other grants etc.	Percentage of revenue expenditure with respect to revenue receipts is 1826.76% Such higher percent is because the revenue expense is expended from grant received by the department also. Details of the same is given as per Annexure 4 attached.	Percentage of revenue expenditure with respect to revenue receipts is 1826.26% Such higher percent is because the revenue expense is expended from grant received by the department also. Details of the same is given as per Annexure 4 attached.	ULB is required to complete its Receipt and payment income and Expenditure and Balance sheet timely and before audit so that it must be checked and annexed with the audit report.
9	b) Percentage of capital Expenditure with respect to Total Expenditure	Percentage of capital Expenditure with respect to Total Expenditure is 22.13% Details of the same is given as per Annexure 5 attached.	Percentage of capital Expenditure with respect to Total Expenditure is 22.13% Details of the same is given as per Annexure 5 attached.	ULB is required to complete its Receipt and payment income and Expenditure and Balance sheet timely and before audit so that it must be checked and annexed with the audit report.
10	Whether Bank reconciliation statement have been regularly prepared	Bank reconciliation statement have not been prepared annually.	Bank reconciliation statement should be prepared at the end of each month for effective control but it has not been preprepared	Bank reconciliation statement should be prepared at the end of each month for effective control. Which were not provided to us however we have assisted them to prepare the BRS

PLACE:SATNA
DATE:19-08-2020

FOR RACHNA SHRIVASTAVA & ASSOCIATES
CHARTERED ACCOUNTANTS

RACHNA SHRIVASTAVA
PARTNER
M.NO 402115

