

VPCA AND ASSOCIATES
CHARTERED ACCOUNTANTS

CA. PULKIT AGRAWAL
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AUDIT REPORT FOR THE YEAR ENDING 2019-20

NAGAR PARISHAD KANNOD DISTT. DEWAS (M.P)

AUDIT REPORT IN CONNECTION WITH ANNUAL AUDIT OF KANNOD NAGARPARISHAD

We have examined the Receipt & Payment Account, for the year ended on 31st March 2020, attached herewith, of KANNOD Nagar Parishad, Dist Dewas UJJAIN. 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 KANNOD Nagar Parishad for the year ended on as at 31st March 2020.

Place: Ujjain

Date: 19/01/2021


Pulkat Agarwal
Chartered Accountant
Membership No.431102

Notes to the accounts – Annexure “A”

- 1 We suggest that current accounts should be linked with another sweep account with the bank so that idle fund automatically gets transferred to short term deposit without affecting the liquidity of fund, so that interest income can be earned.
- 2 We suggest that Bank Ledger Accounts for all banks should be prepared so that Bank Reconciliation Statement can be prepared periodically.
- 3 MukhyamantriAdohSanrachanaYojanaCash book has also been maintained by municipality which are not consolidated in receipts and payments account.
- 4 Inspite of separate account and register is maintained for P.M Awas Yojna it is observed that Parishad has made payments for P.M Awas Yojna from Regular Account and entry has been made in Regular cash book also.

Audit of Revenue

No.	Indicators	Observation	Remarks																														
1.	The Auditor is responsible for audit of revenue from various sources.	We have audited all the sources by applying Sample Test Check Basis from where municipality is deriving its revenue for the financial year 2019-20 and details of various sources have been reported in Receipt & Payment Account .	The Sampattikar, Samekitkar, JalKar ,NagariyaVikasUpkar, were found to have slow growth.																														
2.	The Auditor is Responsible for checking the revenue receipts from the counter files of receipt books & verifies that the money received is duly deposited in respective bank accounts.	<p>We have checked all the revenue receipts from the counterfoils of the receipt books and they are found to be in agreement with the figures reported in the cash book and ledgers. All the revenue receipts are being deposited in a bank properly except some discrepancies found as follows</p> <table><tr><th>S No.</th><th>Receipt No.</th><th>Amount in receipt</th><th>Amount in ledger and cash book</th><th>Difference</th></tr><tr><td colspan="5">Jalkar less deposited in Bank</td></tr><tr><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></tr><tr><td colspan="5">Sampatti Kar less deposited in Bank</td></tr><tr><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></tr><tr><td></td><td></td><td></td><td></td><td></td></tr></table>	S No.	Receipt No.	Amount in receipt	Amount in ledger and cash book	Difference	Jalkar less deposited in Bank					-	-	-	-	-	Sampatti Kar less deposited in Bank					-	-	-	-	-						No discrepancies found.
S No.	Receipt No.	Amount in receipt	Amount in ledger and cash book	Difference																													
Jalkar less deposited in Bank																																	
-	-	-	-	-																													
Sampatti Kar less deposited in Bank																																	
-	-	-	-	-																													
3.	Percentage of	Percentage of revenue collection	There has been																														



	Revenue Collection Increase / decrease in various heads in property tax, SamekitKar, ShikshaUpkar, NagriyaVikasUpkar & Other Tax as compared to previous year shall be part of Audit Report.	increase/decrease in various heads in Property tax, SamekitKar, ShikshaUpkar, NagriyaVikasUpkar and other tax have been prepared in Annexure - "B-1" .	significant downfall in recovery of sampattikar and samekit both Current as well as outstanding kar year
4.	Delay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO.	The amount received through different revenue sources have been deposited in bank on the same day when received except in some cases which are annexed to this report.	No discrepancies.
5.	Entries in Cash Book should be verified.	We have verified all the entries reported in the cash book on sample test check basis and found to be satisfactory.	Receipts are found to be accurate.
6.	Auditor shall specifically mention in report the revenue recovery against the Quarterly & Monthly Targets. Any lapses in revenue recovery shall form part of report.	Budgets estimated of income and expenditure are prepared on very higher side we suggest that budgeted income and expenditure should be estimated on the basis of actual past income and expenditure if we compare with the budgeted figure the realization of income is not up to the mark and we compare the same with the past year actual income the growth is positive. Recovery against target has been specifically mentioned in Annexure "B-2" .	Municipality should use actual figures of past year while preparing budget so that under or over recovery is comparable against budgeted figures.
7.	The Auditor shall verify the interest income from FDR and verify that interest income is	The Interest income is recorded on cash basis only, i.e., only when FDR's mature. Therefore, there is no interest income recorded during the Financial Year 2019-20 and no FDR are matured during the current financial year.	The Balance of FDRs should also form part of Opening and Closing balances of Cash and Bank balance. Detailed comments are made under Audit



	duly & timely recorded in Cash Book.		of FDRs
8.	The Cases were investments are made on lesser interest rates shall be brought to the notice of Commissioner / CMO.	There were no investments except FDRs and FDRs are on prevailing Interest rates of Bank.	Nil.

Audit of Expenditure

S. No.	AIIndicators	Observations	Remarks
1.	The auditor is responsible for audit of expenditure under all the schemes.	We have audited the expenditures incurred by the municipality using sample test check basis during the F.Y.2019-20. The irregularities found during vouching are mentioned in following supra.	Irregularities found during vouching are mentioned in Annexure "B-2".
2.	The Auditor is responsible for checking the entries in Cash Book & Verifying them from relevant vouchers.	We have audited the expenditures incurred by the municipality by applying sample test check basis. On checking the entries in cash book with relevant vouchers we found some minor discrepancies which are annexed in the report as following Supra	Irregularities found during vouching are mentioned in Annexure "B-2".
3.	Auditor shall check monthly balance of the Cash Book & guide the accountant to rectify the errors.	We examined the daily balances of the cash book and arithmetical & clerical errors have been identified by us, which was dealt with appropriately and rectified at the year end. Closing Balance has been worked out correctly by giving above rectification effects.	Municipality has to more focus on arithmetical errors.
4.	Auditor shall verify that the expenditure of a particular scheme is limited to the funds allocated for that particular scheme any	The funds allocated for particular schemes were used only for that scheme. Any over Utilizations where payments were made using own funds of Municipality are annexed in this report as "Annexure-B-4"	Out of Own Fund expenses are brought to the notice with the "Annexure B-5".



	over payment shall be brought to the notice of commissioner/CMO.		
5.	Auditor shall verify that expenditure is accordance with the guidelines directives act and rules issued by government of India.	All the amounts have been expensed in accordance with the guidelines, conditions, directives and rules issued by the government of the state or central government as the case may be and no contraventions were found or noticed during the course of audit.	Amounts were expended within the Guidelines issued by the Government.
6.	During the audit financial propriety shall also be checked. All the expenditure should be supported by financial administrative sanctions.	We found that all the expenditures were properly supported by the relevant and required vouchers, they were also adequately supported by the administrative and financial sanction accorded by the competent authority i.e., CMO/President.	No discrepancies found.
7.	All the cases where appropriate sanction has not been obtained shall be reported and the compliance of Audit observation shall be ensured during the Audit.	During the course of audit by applying Sample Test check basis, we did not come across any such expenditure which has been incurred without obtaining permission from the relevant sanctioning authority.	All the expenses were properly sanctioned.
8.	Auditor shall be responsible for verification of scheme project wise Utilization Certificates (UC'S) & shall be tallied with Income& Expenditure records and creation of Fixed Assets.	From the verification of utilization certificates and discussion with the management we found that they are preparing utilization certificates properly for specific Schemes/Projects on timely basis as and when they are being asked from the higher authority/sanctioning authority.	UC'S are prepared by the management of the ULB.

Audit of Book Keeping

S.	Indicators	Observations	Remarks
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NO.			
1.	Auditor is responsible for audit of all the books of accounts as well as stores.	We have verified the Cash book, Ledgers, Cashier cash book, Grant register, Bank account statements, Vouchers, Receipt books, Challan books and all the other Cash books specifically for other projects maintained by the municipality by applying sample test check basis. The books were found to be fair and any discrepancies including Arithmetical errors are dealt with in respective points.	The Books of accounts are properly maintained by the ULB.
2.	Auditor shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to ULB, any discrepancies observed should be brought into notice.	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.	The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances. All the cases of non-recovery shall be specifically mentioned in the audit report.	The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances. All the cases of non-recovery shall be specifically mentioned in the audit report.	No Discrepancies found.
4.	Bank Reconciliation Statement shall be verified from the records of ULB & the bank concerned.	Municipality is preparing bank reconciliation statements for its bank accounts. All the statements are annexed to this report in "Annexure-B-6".	Totaling mistakes need to be avoided.
5.	Auditor shall be responsible for verifying	We have reconciled the accounts of receipts and payments for the grant received and utilized during the year.	No discrepancies found.



	the entries in the grant register. The Receipt & payments of grants shall be duly verified from the entries in the Cash Book.		
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 discrepancies found.
7.	The auditor shall reconcile the accounts of receipt and payments especially for project funds.	The Receipt & payment for project funds are reconciled and all the receipts and payments of project funds are annexed to the report.	No such instances observed.

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" .	FDRs and FD Register were made available.
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.	FDs get auto renewed.



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.

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.2018-19 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	There are no Bank guarantee	No such instances found



	received in lieu of bid processing fee/ performance guarantee shall be verified from the issuing bank.		
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.
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.

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	HUDCO loan avail for Shari Payjal Yojana and the project is not yet completed so question of realisation of the revenue does not	None



	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.	arise.	
4.	The auditor shall specifically point out any diversion of funds from capital receipts/grant/loans to revenue expenditure and from one scheme/project to another.	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

NAGAR PARISHAD KANNOD, DISTRICT UJJAIN

Annxure "B-1"

Amount deposited in the Bank after 2 working days

Date receipt	of	Date deposit	of	Amount	Delay in deposit
02/08/20219		06/08/2020		670	04/08/2019

Annexure-"B-2"

S. No.	Particulars	Audited Actual 18-19(A)	Audited Actual 19-20(B)	Growth in as compared to 18-19 (A)-(B)
1	Property tax	925485	799250	-13.0%
2	Samakit Kar	478769	388653	-18.0%
3	Shiksha Upkar	141935	146793	3.4%
4	Vikas Kar	262335	278709	6.2%



5	Jalkar	-	2007442	-
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Annexure-"B-3"

Discrepancies observed during Audit of Expenditure

Date	Name of the Vendor	Amount of Bill	Observation	Remark

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
Utilization for Any Grant is Not Provided by the Parishad and Grant Register is also not updated by the parishad			

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
Utilization for Any Grant is Not Provided by the Parishad and Grant Register is also not updated by the parishad				

Annexure-"B-5"

FDR No.	Bank	FDR Date	Maturity Date	FDR Amount

Seal & sign of Auditor



Nagar Parishad Kannod

Income & Expenditure Account for the year 2019-2020

Income			Expenditure		
Particulars	Amount	Amount	Particulars	Amount	Amount
Rates and Taxes		46,66,539	Establishment Expenses		5,12,12,000
Samekit Kar Adhibhar	23606		Yatra Baltha	3485	
Sampati Kar Adhibhar	25136		Pension	289427	
Water Tax Adhibhar	200929		Parshad Baltha	208000	
Water Tenkar	174148		PF	103654	
Education Cess	110854		Salary	50338209	
Education Kar Bakaya	35939		Aavkash Nagdkarn	269225	
Samekit Kar	247771		Administration Expenses		90,13,810
Samekit Kar Bakaya	117276		Printing Karya	27180	
Sampati Kar	614781		Video & Photo Shoot Bill	25760	
Sampati Kar Bakaya	159333		Stationery	27255	
Vikas Kar	206111		Advertisement Expense	374899	
Vikas Kar Bakaya	72598		Parisad Bethak	3000	
Vivid Kar	670615		Digital Singnature	8000	
Water Tax	1550875		Telephone Bill	51519	
Water Tax Bakaya	456567		Office Expenses	2100	
Specified Revenue compensation		2,91,61,454	Electricity	8464993	
Chungi	23040204		Paper Bill	29105	
Mudank Shulk	495000		Operation and Maintainance		3,08,41,123
MULBHUT	2646000		R&M Fire Brigade	2920	
Yatri Kar	1087250		R&M Printer	3350	
Niryat Kar	1893000		Safai Samgri	303961	
Rental Incomes from Property of Parishad		4,44,234	TV Cable Bill	1801	
Udyan Kiraya	13216		Swachtha Gaiividhi	817505.90	
Dukan Kiraya	401640		Vahan Viram Shulk	5000.00	
Dukan Kiraya Bakaya	2178		Vahan Kiraya	167700	
Bhavan Kiraya	27200		Computer & Consumables	16451	
Fees and Charges		2,82,84,806	Insurence	62944	
Vahan Viram Shulk	342420		Legal Fee	65967	
Avedan	10340		Photocopy	12100	
Bajar Bethak	161525		Programme Expenses	935964	
Colony Vikas	50000		Cctv Bill	478200	
License Fee	14000		Diesel	1151948	
Namantran	600000		Electricity Samagri	1739765	
Asthaai Dakhal	194760		Jal Pradaye	9216054	
Asthayi Dukan Shulk	3370		Jal Samagri	9775	
Bhavan Anugya Shulk	72950		JCB RENT	577398	
Dukan Premium	22324481		Nirwahan	67222	
Mela Bhumi Aay	86980		Other Karya	141600	
Nikshap	4359960		Painting Karya	342115	
Pariwar Kalyan	64000		Podlain Rent	1277100	
Other Income		80,24,743	Podharopan Karya	194975	
Other Income	7701444		R&M Generator	3700	
Bank Interest	323299		R&M Motor	1175888	
Expenses Over Income		2,05,02,486	R & M-Vehicle Others	201818	
			Safai	47800	
			Store Purchase Samagri	2347945	
			Swach Samagri	1490710	
			Marammat Karya	332430	
			Munadi	2800	
			Nirman Samagri	7618894	
			Amanat Vaapsee	4250	
			Bank Charges	23072	
			Other Expenses		17,329
			Misc.	15002	
			Bank Charges	2327	
Total		9,10,84,262	Total		9,10,84,262



Nagar Parishad Kannod

Receipts and Payments

1-Apr-2019 to 31-Mar-2020

Particulars	Amount	Particulars	Amount
Receipts		Payments	
Opening Balance	10900246	Capital Account	2110000
Bank Accounts	10900246	Sambal Youjna	1010000
Capital Account	75463609	FDR Ki Raashi	1100000.00
14th Central Finance Comm	10357000	Loans (Liability)	6227232
Other Grants	60796609	Loan	126244
Rajye Vitt Ayoug	3212000	Hudco Loan	6100988
Sadak	73000	Current Liabilities	1676928
Sambal Youjna	1025000	Duties & Taxes	1676928
Loans (Liability)	33934000	Fixed Assets	52160837
Loan	33934000	CC ROAD	7348909
Current Liabilities	35436	Mukhiye Mantri Youjna	312958
Duties & Taxes	35436	Pay Jal	18826447
Indirect Incomes	72834712	Nirman Karya	22274831
Asthaai Dakhal	194780	Sochalye Nirman	1397691
Asthaiy Dukan Shulk	3370	PM Awaz Youjna	2000000
Bank Interest	323299	Indirect Expenses	95818151
Bhavan Anugya Shulk	72950	Aavkash Nagdikarn	269225
Bhavan Kireya	27200	Amanat Vaapsee	4250
Commission	1646	Bank Charges	23072
Dukan Premium	22324481	Digital Singnature	8000
		Marammat Karya	332430
		Misc.	15002
Mela Bhumi Aay	86980	Munadi	2800
Nikshap	4359960	Nirman Samagri	7618894
Niryat Kar	1893000	Office Expenses	2100
Pariwar Kalyan	64000	Paper Bill	29105
Samekit Kar Adhibhar	23606	Parisad Bethak	3000
Sampati Kar Adhibhar	25136	R&M Fire Brigade	2920
Udyan Kiraya	13216	R&M Prienter	3350
Vahan Viram Shulk	342420	Safai Samgri	303961
Vidhayak Nidhi	1880912	TV Cable Bill	1801
Vidhyak Swchik Anudan	199000	Swachtha Gatividhi	817505.90
Water Tax Adhibhar	200929	Vahan Viram Shulk	5000.00
Water Tenkar	174148	Vahan Kiraya	167700
Avedan	10340	Advertisement Expense	374899
Bajar Bethak	161525	Computer & Consumables	16451
Colony Vikas	50000	Electricity	8464993
License Fee	14000	Insurence	62944
Namantran	600000	Legal Fee	65967
Other Income	7699798	Photocopy	12100
Adhibhar	208	Programme Expenses	935964
Amanat	172816	Stationery	27255
Educatione Cess	110854	Telephone Bill	51519
Educatione Kar Bakaya	35939	Yatra Battha	3485
Samekit Kar	247771	Pension	289427
Samekit Kar Bakaya	117276	Parshad Bhatta	208000
Sampti Kar	614781	PF	103654
Sampti Kar Bakaya	159333	Salary	50338209
Vikas Kar	206111	Cctv Bill	478200
Vikas Kar Bakaya	72598	Diesel	1151948
Vivid Kar	670615	Electricity Samagri	1739765
Water Tax	1550875		



Water Tax Bakaya	456567	Jal Pradaye	9216054	
Dukan Kiraya	401640	Jal Samagri	9775	
Dukan Kiraya Bakaya	2178	JCB RENT	577398	
Chungi	23040204	Nali Nirman	4736216	
Mudank Shulk	495000	Nirwahan	67222	
MULBHUT	2646000	Other Karya	141600	
Yatri Kar	1087250	Painting Karya	342115	
		Poclain Rent	1277100	
		Podharopan Karya	194975	
		Printing Karya	27180	
		R&M Generator	3700	
		R&M Motor	1175888	
		R & M-Vehicle Others	201818	
		Safai	47800	
		Store Purchase Samagri	2347945	
		Swach Samagri	1490710	
		Video & Photo Shoot Bill	25760	
		Closing Balance		35174855
		Bank Accounts	35174855	
Total		193168003	Total	193168003



Nagar Parishad Kannod			
BRS			
Bank Reconcilliation Statement as on 31.03.2020			
S No.	Name of Bank	Account No.	Amount
1	State Bank of India	53019211599	80,06,661
	State Bank of India	53019210073	35,53,383
	State Bank of India	53019210084	1,05,05,915
2	Bank of Indai	891612100000052	12,88,222
	Jila Co. Bank	654115019393	2,82,483
	Post Office	1674489	2,016
	Narmada Jhabua Bank	12910100000883	94,722
	State Bank of India	32348512531	24,133
	ICICI Bank	257701002042	2,04,530
3	Bank of Indai	1881231719877030	19,64,235
	FDR	2337390	11,00,000
	FDR		82,00,000
	HDFC	50100268729582	3,802
			3,52,30,103
Add: Chq Outstanding (BOI CHQ. NO. 5385)			1,75,251
Less: Chq Issued but not present			2,30,500
Balance as per Cash Book as on 31.03.2020			3,51,74,854

Free

CPA ASSOCIATES
FIRN 008543N
REGISTERED ACCOUNTANTS

Revised Abstract Sheet for reporting on Audit for Financial Year 2018-19

Sr. No.	Parameters	Description			Observation in Brief	Suggestions
1	Audit of Revenue					
	राजस्व कर वसूली	Receipts in Rs.				
		Year 2019-20	Year 2019-20	% of Growth		
(i)	संपत्तिकर	925485	799250	-13.64%	Negative Growth rate has been observed	Better recovery policies should be adopted
(ii)	समेकित कर	478769	388653	-18.82%	Negative Growth rate has been observed	Efforts should be given on maintainning the growth rate.
(iii)	नगरीय विकास उपकर	262335	278709	6.24%	Optimal Growth Rate has been observed.	Better recovery policies should be adopted
(iv)	शिक्षा उपकर	141935	146793	3.42%	Normal Growth Rate has been observed.	Better recovery policies should be adopted
	कुल योग	1808524	1613405	-10.79%	Negative Growth rate has been observed	Better recovery policies should be adopted
	गैर राजस्व वसूली					
(i)	जल उपभोगिता प्रभार	-	2007442	-	Normal Growth Rate has been observed.	Efforts should be given on maintainning the growth rate.
(ii)	दोस अपशिष्ट प्रबन्धन उपभोगिता प्रभार	0	0	0.00%	--	--
(iii)	अन्य कर / शुल्क	0	0	0.00%	--	--
	कुल योग	0	2007442	0.00%	Normal Growth Rate has been observed.	Efforts should be given on maintainning the growth rate.
	महा योग	1808524	3620847	100.21%		
2	Audit of Expenditure	The vouchers files are properly maintained by nagar parishad and appears to be true and fair.				
3	Audit of Book Keeping	The nagar parishad has properly maintained books of accounts, and records related to daily transactions.			The municipality is following cash basis of accounting which is not prescribed as per MPMAM guidelines.	

Revised Abstract Sheet for reporting on Audit for Financial Year 2018-19

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
4	Audit of FDR	There exists only one FDR details are already mentioned in the report.	FDRs are on auto renewal mode.	Nil
5	Audit of Tenders/Bids	proper tendering procedures are followed by nagar parishad except.		
6	Audit of Grants & Loans	The records related to grants receipts and payments are properly maintained by nagar parishad.	The grants received by municipality is through proper channel and the payments are made by the municipality for the purpose for which the same is provided by government.	Nil
7	Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another	We didn't came across any such diversion of fund.	We didn't came across any such diversion of fund.	Nil

Seal & Signature of Auditor

