

कार्यालय नगर परिषद मऊगंज जिला रीवा (म0प्र0)

E-Mail :- cmomahuganj@mpurban.gov.in & npmauganj@yahoo.in

क्र० / 295 / 2021

मऊगंज दिनांक 05/03/2021

प्रति

संयुक्त संचालक
नगरीय प्रशासन एवं विकास
जिला रीवा म0प्र0

विषय:- नगर परिषद मऊगंज की ऑडिट रिपोर्ट वित्त वर्ष 2019-20 प्रेषण
बावत्।

—000—

विषयांतर्गत लेख है कि नगर परिषद मऊगंज की सीए
ऑडिट रिपोर्ट वित्त वर्ष 2019-20 की तैयार कराई जाकर सादर सम्प्रेषित
है।

संदर्भ:- अडित रिपोर्ट की प्रति ¹ नग।

रूपक प्रति प्राप्त किया
लगा मिनिश्वर किया जाव।
है कि एक प्रति स्वतः संचालनलय
रूप प्रस्तुत करें। 0/0

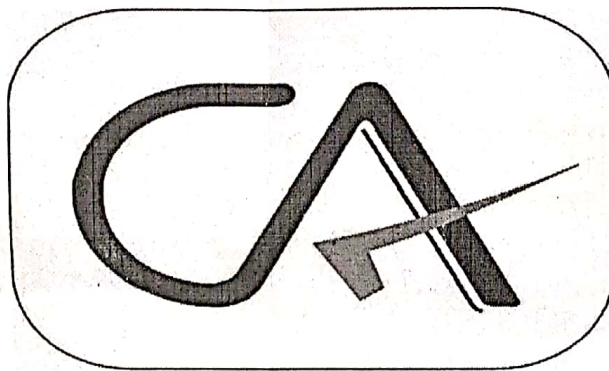
06/03/2021

मुख्य नगर पालिका अधिकारी
नगर परिषद मऊगंज
जिला रीवा (म.प्र.)

ANNUAL AUDIT REPORT

OF

ULB NAGAR PARISHAD MAUGANJ, REWA (M.P.)



F.Y 2019 – 2020

AUDITED BY

RAGI RASHMI

CHARTERED ACCOUNTANT

G 3 NIRMAL EMPIRE SAMAN REWA 486001

Cell No. 9424727373, 8989843225

Email. Caragi.rashmi@gmail.com

Manish_ca@yahoo.com

CA Ragi Rashmi

Chartered Accountants

Partner: Aditya S. Jain & Co.

FRN: 021994N



To,
Joint Director,
Urban Administration & Development,
Rewa / Shahdol Division, (M.P)

Reference: ULB-Nagar Parishad Mauganj, Rewa (M.P.)

Sub: Audit Report and financial statement of NAGAR PARISHAD
MAUGANJ, DISTT.-REWA(M.P) for the Financial year 2019-20.

Dear Sir,

**We have been appointed as Auditor of Nagar Prishad ,
Mauganj, Rewa ,(M.P.) vide letter no.
Kramank/2021/2020/01/07/2020, issued by your CMO office
at Nagar Parishad, Mauganj, Rewa (M.P.) .**

We have conducted the audit of Nagar Parishad Mauganj, Rewa
(M.P.) in the scope of audit mentioned in letter issued by your office.
Please find enclosed herewith the said audit report and financial
statement for the Financial Year 2019-20.

Disclaimer

The Audit Report has been prepared on the basis of information
furnished and made available to us by Nagar Parishad Mauganj, Rewa
(M.P.). We disclaim any responsibility for any misinformation on part of
auditee.

Thanking you in anticipation.

**FOR: ADITYA S. JAIN & CO.
CHARTERED ACCOUNTANTS**


The circular stamp contains the following text: MRN-14502, FRN-021994N, PARTNER, REWA (M.P.), and CHARTERED ACCOUNTANTS.

**PARTNER
CA. RAGI RASHMI
MRN 414502**

Rewa/30th/Sep/2020

Address: Office No. 3, Nirmal Empire, Phase-II, Saman, Rewa - 486001 (M.P.)
Mobile.: 08989843225, 9424727373 E-mail: caraglrashmi@gmail.com

**AUDIT REPORT
OF
NAGAR PARISHAD MAUGANJ**

We have found Following Observation as per scope of audit

1. Audit of Revenue

1. We have Audited all the sources of revenue.
2. We have done audit of Revenue Receipt with their counterfoils, on systematic sample basis and we have observed that money received is duly deposited in respective bank account. We found few instances where money not deposited in the same day:
4/07/2019, explanation given to us that bank server was slow.
3. Percentage of revenue collection increase/decrease in various head in Property tax, Samekit Kar, Shiksha Upkar, Nagariya Vikas Upkar, and other Tax compared to previous year is **attached with audit report. (ABSTRACT SHEET)**
4. The Entries in cash Book has been verified on the bases of Sampling and we were found that interest income receipts from bank have not been credited into ULB cash book in respective dates of credit, same has been shown in Receipts & Payment A/C.

BANK NAME	Interest income	Remark
AXIS BANK 26925	18839.00	Interest not credited into cash book
AXIS BANK 26941	20469.00	Interest not credited into cash book
UBI 0510	212429.00	Interest not credited into cash book
ALLAHABAD BANK	2047.00	Interest not credited into cash book
MGB 76352	99.00	Interest not credited into cash book
SBI	104012	Interest not credited into cash book

5. We have observed that Nagar parishad has not maintained proper record in respect to revenue recovery against the quarterly and monthly targets for the FY 2019-20,



6. Balance wise list of Shop holders not prepared whose rent is outstanding since long.

7. We have verified FDR's receipts with FDR register and found that FDR's were kept and recorded properly, interest income from FDR were recorded in cash book on received basis. In preparation of Receipts & Payment A/C interest earned from various bank has been taken. We also found that renewal of FDRs are not done timely, discrepancy reported in annexure D.

9. We have verified that Investment were made in various banks, and explanation has been given, that it is the policy of the Nagar Parishad to maintain and invest in all banks to maintain harmony between Banks and Nagar Parishad.

10. No Taxes recovered from mobile tower. No Taxes recovered or booked on earned basis from mobile tower.

2. Audit of Expenditure/ Vouching Findings

1. We have audited all the expenditure under all schemes.
We have verified the expenditure under various head which was recognized and entered in the books of account before us for verification.
2. We have verified the entries in cash book on test check bases which were supported by relevant voucher and note sheet.
We have found that in few cases TDS deducted at lower rate, not deducted or deducted at higher rate. Following table showing the details:

April

Party Name	Date	Amount	TDS deducted	Remark
P.S. Enterprises	02/04/19	269365/-	NOT DEDUCTED	TDS under GST Shall be deducted when taxable value of supply exceeds Rs.250000/-

a)

- 1) Date 02.04.2019 Rs. 30000/- made to CMO for legal matter but till the end of the F.Y. 2019-20 it was not adjusted against proper expenses, although we found it was later adjusted against respective expense as on 06.08.2020.(F.Y. 2020-21).



2) Date 12.04.2019, TDS deducted from GST Taxpayers a/c holder 59468, entry made for 59473/- (including bank charges of Rs.5.90/-), in our opinion bank charges should be entered separately under "Bank Charges"

3)

i) In V.No 11 dated 03/04/2019, payment of Rs.21296/- was made Pradeep Light House for tent but purpose of "tent" is not mentioned.

ii) In V.No.84 dated 12/04/2019, payment of 59473/- was made for TDS under GST but total GST deposited should be 59277/- as per sheet annexed in voucher.

iii) May:

iv) In Voucher No.63, dated 1.05.2019, 19522/- was entered in Lekhpal Cash Book but Invoice amount of supporting document is 19355/-, no explanation given.

v) In V.No. 64, dated 03.05.2019, online payment slip found for Rs. 808/- only where as payable amount was 5808/. It is possible that part payment is being made, in that case we suggest to attach details of previous payment or amount left to pay.

vi) Payment to New Jyoti Electrical has been done repeatedly for significant amount.

vii) In Voucher No.97, dated 15/05/2019, payment was made for GST Rs.71024/- but in Lekhpal Cash book amount entered Rs.72205.90/- (Rs.5.90/- Net Charges). No explanation given.

July

viii) In Voucher No.192, dated 15/07/2019 Invoice of New Jyoti Electricals Rs. 99660/- and online payment made to P.S.Electricals, online payment slip of the same has been recorded. No explanation recorded.

ix) In Voucher No.222, dated 19.07.2019, no slip found on record for online payment of 104012/- to Contractor, Sanjiv Dwivedi.

August

x) A payment made to Kamlesh Kumar Verma of Rs.673986/-, termed as "TRUTI POORN RASHI", no supporting voucher found for this payment and no explanation given.

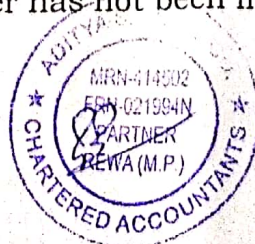
September

xi) In Voucher No.309, dated 02/09/2019, payment made to Chander Pandey of Rs. 7543, in which TDS & GST deducted @2% on Taxable Value+GST, however TDS deduction shall be done on Gross Value.

xii) In Voucher No.319 & 320, dated 05.09.2019 two mobile sets purchased but purpose is not clear, amount 19490/each set.



3. We have observed that TDS has been deducted u/s 194C by ULB in respect to Contractor Payment but TDS has not been deposited to Govt. on due date. ULB has delay deposit the TDS amount to Income Tax department.
4. We have observed that ULB has not deducted TDS on salary on monthly basis.
5. We further observed TDS was deducted Rs. 55988/- in the month of March 2019 and deposited in the month of July 2019 vide dated on 24/07/2019 in respect of Salary. So as per income tax act Interest liability may be Arise @ 1% or 1.5%.
6. We have observed that ULB has not deducted and deposited professional tax on timely basis. No payment has been done for the financial year till the date of audit. No record found by us.
7. We have observed that the ULB has not entered the bank charges in cash book for FY 2019-20, same has been taken Receipts & Payments A/C.
8. We have verified the cash book and found that in the month of March 2019 single transaction has been considered in total for twice, which causes the recording the expenditure twice. (No correction made in Cash Book of F.Y 2019-20 for this entry.)
9. ULB has not provided grant register for verification which makes difficult to verify over-utilization of fund.
10. We have verified payment of expenditure on systematic sample basis and satisfied that almost all the payment and transaction were made as per the guidelines and directives issued by regulating authorities.
11. During the audit we have verified financial propriety and found that all the expenditure has been supported by financial and administrative sanctions accorded by competent authority and limited to the administrative and financial limits of the sanctioning authority.
12. As per explanation given by the ULB during the courses our audit, the ULB is not in the practice of maintaining utilization certificate also in absence of fixed assets register and income and expenditure account it was not possible for us to verify the correctness and reliability of figure at which the fixed assets where credited/recognized in the books of account.
We are unable to verify the details of capitalization of expenditure since there is not any proof available nor completion of work from respective department.
13. Temporary Advances- as per explanation given to us no staff advance/temporary advance is pending against ULB. Also advance register has not been maintained.

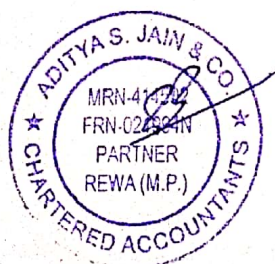


3. Audit of Book Keeping

1. Books of accounts- As per explanation and information provide to us by the management and in the course of audit some of register are not maintained. Below mention books of account/register were not provide for verification:-
 1. Staff Advance Register
 2. BRGF Cash book
 3. Fixed Assets Register
 4. Grant Register
 5. SBM cash book
 6. Amanat Register
 7. AAY VYAY Panji
 8. Budgeted Panji
 9. Tender/ Bid Register
2. We have audited all the books of accounts and the same were maintained as per accounting rules applicable to urban local bodies except the above point no. 1.
3. We have audited that all advances were timely recovered according to the conditions of advances.
4. We have observed that ULB has not prepare Bank reconciliation statement. Also ULB is carrying consolidate cash book and not indicate individual balance of every head.
5. Entries in grant register- Grant register not provided to us for verification during audit, therefore we were unable to verify receipts and utilization of grant with cash book.
6. We have found that Fixed Assets register has not been prepared on timely basis. Accordingly suggested to prepare the same on timely basis with appropriated entries annually.
7. No receipts and payment account has been prepared related to project fund. Hence, it is not possible to us to reconcile the same.

4. Audit of FDR

1. We have done audit of all fixed deposits and term deposits.
2. Proper records of FDR's were maintained and all renewals were timely done automatically by bank.
3. It has been in practice of Nagar Parishad that to cover all the branches of banks FDR's and TDR's were Invested in proper manner.
4. Entries of interest earned in FDR/TDR has been verified.



5. Audited of Tenders/Bids

1. We found that No separate Tender-Register is maintained by the ULB. There is no system to check all tenders at one place, we gone through relevant files and websites.
2. We have audited that all the tenders/bids were properly invested by the ULB's.
3. We have checked that competitive procedures were followed in case of local bidding and online bidding.
4. We have verified that all the requisite procedures were adequately followed in case of Receipts of tender fee/ Bid Processing fee / Performance guarantee.
5. We have not found any bank guarantee.
6. No contract closure document were made available to us for verification.



10. Audit of Grants and Loans

1. We have verified Grant Register. It is not maintained year wise, there are cut, over written figures frequently. **We are not able to comment upon utilization of grant** because in grant register balances are not properly maintained.

2. PM AAWAS YOJANA

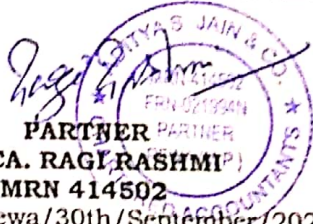
- Cash book of PMAY scheme are not updated till 31/03/2020
- Reversal of payment is not entered in cash book
- Bank charges is not entered in cash book
- Interest credited into bank account but not recorded in cash book

3. SWAKSH BHARAT MISSION (SBM)-

- Cash book of SBM is not maintained for FY 2019-20
- Interest credited into bank account but not recorded in cash book.

FOR: ADITYS S.JAIN & CO.
CHARTERED ACCOUNTANTS

CMO-Mauganj, Rewa (M.P.)


CA. RAGI RASHMI
MRN 414502
Rewa/30th/September/2020

Address: Office No. 3, Nirmal Empire, Phase-II, Saman, Rewa - 486001 (M.P.)

Mobile.: 08989843225, 9424727373 E-mail: caragi.rashmi@gmail.com

CA Ragi Rashmi

Chartered Accountants

Partner: Aditya S. Jain & Co.

FRN:021994N



AUDITOR'S REPORT

To,

Joint Director,
Urban Administration & Development,
Rewa / Shahdol Division, (M.P).

Reference: ULB-Mauganj Nagar Prishad.

Sub: Audit Report and financial statement of NAGAR PARISHAD MAUGANJ, DISTT.-REWA(M.P) for the Financial year **2019-20**

We have Audited the accompanying financial statement which comprises the Receipt & Payment Account of NAGAR PARISHAD MAUGANJ, REWA (M.P) as at 31st March 2019. and a summary of significant accounting policies and other expenditure information.

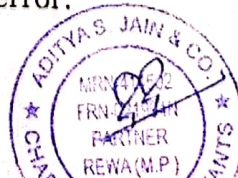
Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statement that gives a true and fire view of the financial position, financial performance in accordance with the accounting principles generally accepted in India.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the standards on auditing issued by the Institute of Chartered Accountants of India. Those statements require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statement are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amount and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error.



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An audit also includes evaluating the appropriateness of accounting policies and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of financial statements.

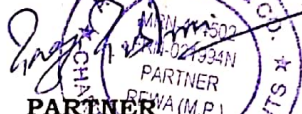
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion

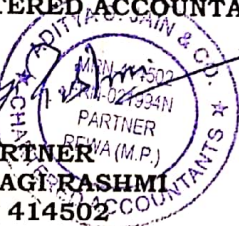
Opinion

An our opinion and to the best of our information and according to the explanation gives to us, the financial statement gives true and fair view in conformity with the accounting principles generally accepted in India.

FOR: ADITYS S.JAIN & CO.
Date:30/09/2020
CHARTERED ACCOUNTANTS

Place: Rewa (M.P.)


PARTNER
CA. RAGI RASHMI
MRN 414502



CMO-MAUGANJ, REWA(M.P.)

Address: Office No. 3, Nirmal Empire, Phase-II, Saman, Rewa - 486001 (M.P.)
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NAGAR PARISHAD , MAUGANJ
REWA (M.P.)
RECEIPT AND PAYMENT ACCOUNT
(For the period from 01.04.2019 to 31.3.2020)

RECEIPT	AMOUNT	PAYMENT	AMOUNT
Opening Balance		Revenue Expenditure	
Balance As per Cash Book	2,30,98,844.00	Salary & Wages Exp. (As Per Annexure 5)	2,72,25,404.00
Chungi Chattipurti	2,09,15,154.00	Travelling Allowance	25,067.00
Yatrikar Chattipurti	11,09,000.00	Repair & Maintenance Expenses(Annexure 11)	25,44,634.00
Security Deposit	7,46,450.00	Pradhanmantri Aawas Yojana	
Anudan (Annexure -1)	5,64,72,566.00	Tax Paid (As Per Annexure 6)	13,64,655.95
Local Tax (Annexure-2)	1,01,90,698.00	Electricity Expenses	39,53,086.00
Gair Rajasv Vasuli(Annexure-3)	17,30,857.00	Electricity Material	97,99,613.00
Misc. Tax Collected(Annexure-4)	-	Battery Expenses	52,008.00
		Swacch Bharat	8,27,920.00
Anugrah Sahayata	10,00,000.00	Amanat Rashi	4,26,080.00
Talab Lease Rashi	10,765.00	Security Deposit Refund	20,00,000.00
		Anugrah Sahayata	69,000.00
Keval Line Fees Nidhi	10,09,950.00	Legal Expenses(Court)	13,92,000.00
Tender Form		Datia N. P. Rashi Refund	266.00
Rashan Card		Interest & Commission (As Per Annexure 13)	1,18,30,577.00
Bhandar & Kabaad		Misc. Expenses (As Per Annexure 7)	14,12,640.00
Mudrak Shulk	8,43,000.00	Other Expenditure (As Per Annexure 8)	9,43,343.00
Interest Income		Diesel	4,652.00
AXIS BANK 26925	18,839.00	Mine Royalty	
AXIS BANK 26941	20,469.00	Capital Expenditure	
UBIO510	2,12,429.00	Repayment of Loan	3,55,499.00
ALLAHABAD BANK	2,047.00	Road Construction (As Per Annexure 9)	79,70,588.00
MADHYANCHAL GRAMIN BANK	99.00	Assets Purchase (As Per Annexure 10)	9,82,330.00
SBI	1,04,012.00	Nirmaan Karya (As Per Annexure 12)	1,45,92,038.55
		Closing Balance	
		Balance As Per Cash Book	2,97,13,777.50
Total	11,74,85,179.00	Total	11,74,85,179.00

For: Aditya S. Jain & Co.
Chartered Accountants

President/ Authorised Person
NAGAR PARISHAD MAUGANJ

CA Ragi Rashmi
(Partner)

MRN 414502

REWA/30TH SEP 2020



**NAGAR PARISHAD , MAUGANJ
REWA (M.P.)
Annexure To Report**

Financial Year 2019-20

Annexure -1 Anudan

Sr. no.	Name	2019-20
1	Rajya Vrittaya Aayog	
2	14th Vrittaya Aayog	40,54,000.00
3	Vanijyakar Adhibhar	98,19,000.00
4	Sadak Anurakshan	57,80,900.00
5	Vishesh Anudan	15,38,000.00
6	Anudan	3,36,80,666.00
Total		16,00,000.00
		5,64,72,566.00

Annexure -2 Local Taxes- Revenue

Sr. no.	Name	2019-20
1	Property Tax	
3	Shiksha Upkar	1,88,163.00
4	Nagariya Vikash Upkar	9,816.00
5	Samaykit Kar	4,736.00
		99,87,983.00
Total		1,01,90,698.00

Annexure-3-Gair Rajaswa Vasuli

1		2019-20
1	Shop Rent	43,388.00
2	Market Fees	1,73,106.00
3	Gomti Kar	8,396.00
	Sub Total	2,24,890.00
2	Jal Upbhogta prabhar	
	Water Tax	3,47,225.00
	Sub Total	3,47,225.00
3	Shulk & Upbhokta Prabhar	
	Bhavan Nirman Anugya Shulka	3,050.00
	Samjhota Shulka	3,000.00
	Samayojan	2,570.00
	Nal Sanyojan Shulka	31,330.00
	Bhavan Nirman Anumati Shulka	32,916.00
	Vidyut Anapati & other Praman Patra	7,28,000.00
	Rain Water Harvesting Shulka	7,000.00
	Vividh Shulka	11,195.00
	Septic Tank Safai	15,600.00
	Sub Total	8,34,661.00
4	Other	
	Tanker Rent	23,750.00
	Swacchata Shulka	775.00
	Aavedan Shulka	5,900.00
	Nivida Prapatra Shulka	2,13,000.00
	Other	40.00
	Sulabh Complex Fees	80,616.00
	Sub Total	3,24,081.00
	Grand Total	17,30,857.00



Annexure -4 Misc Tax Collected

Name	2019-20
TDS	-
Niryat Kar	-
Commercial tax	-
Shramik Upkar	-
Sub Total	-

Annexure -5 Misc Refund & Deposits

Sr. no.	Name	2019-20
1	Staff Welfare Exp.	1,61,34,216.00
2	Salary	67,98,643.00
3	Shram Parishramik Expense	2,27,920.00
4	Adhyaksh/ Parshad Mandeya	6,86,954.00
5	National Pension Yojana	21,67,851.00
6	Arrears	12,09,820.00
7	Gpf	2,72,25,404.00

Annexure -6 Tax Paid

1	Income Tax	-
2	Professional Tax	67,916.00
3	TDS	7,55,390.00
4	GST	5,40,173.00
5	GST Penalty	1,176.95
	Total	13,64,655.95

Annexure -7 Misc. Expenses

Sr. no.	Name	2019-20
1	Misc exp	26,00,000.00
2	Budget Prepration Fees	22,000.00
3	Jalpraday Expense	36,15,612.00
4	Nivida Online Upload	90,864.00
5	Safai Samagri	20,79,899.00
6	J.C.B. Rent	5,43,043.00
7	Engineering Parikshan	90,000.00
8	Digital Signature	6,900.00
9	Printing & Stationery	3,32,873.00
10	Cleanliness Expense	13,11,802.00
11	Tent Kiraya	1,12,322.00
12	Vahan Kiraya	2,53,689.00
13	Office Expenses	1,50,548.00
14	Shauchalaya Vyaktigat Ansh	6,000.00
15	Web, Internet Expense	3,493.00
16	Banner & Poster	2,22,229.00
17	Magazines & Newspapers	35,572.00
18	Sarkari Lekha Pariksha	96,400.00
19	Vahan Agency Lekha Pariksha	-
20	Election Expenses	1,90,299.00
21	Talaab Safai	67,032.00
	Total	1,18,30,577.00



Annexure -8 Other Expenses

Sr. no.	Name	2019-20
	Computer Format & Repair	4,43,263.00
	Advertisement Expenses	1,38,145.00
	Travelling Expense	17,830.00
	Atithi Satkar(Rashtriya Parv)	-
	Cultural Activities	2,000.00
	Aagrim	20,000.00
	Shram Upkar	1,58,458.00
	Shram Kalyan Upkar	74,213.00
	Nagriya Vikas Upkar	8,509.00
	Janshri Bima & Suraksha Sahayata, Chikitsa	-
	Vividh Vyay	5,50,222.00
	Total	14,12,640.00

Annexure -9 Road Construction

		2019-20
1	P.C.C. Road	69,59,651.00
2	W.B.M. Road	10,10,937.00
	Total	79,70,588.00

Annexure -10 Assets Purchase

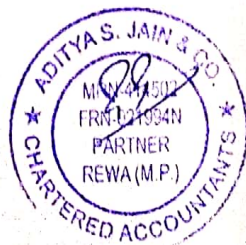
Sr. no.	Name	2019-20
1	Cycle	5,000.00
2	Fire Vehicle/ Equipments	6,95,509.00
3	Furniture	91,851.00
4	Computer, CCTV, Laptop, Mobile	1,52,850.00
5	Fridge, RO	37,120.00
6	Inverter	-
	Total	9,82,330.00

Annexure -11 Repair & Maintenance Expenses

Sr. no.	Name	2019-20
1	Pump Repairing	21,35,976.00
2	Vehicle rep	3,83,325.00
3	Shauchalaya	25,333.00
	Total	25,44,634.00

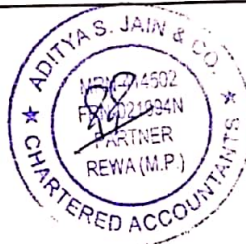
Annexure -12 Nirmaan Karya

Sr. no.	Name	2019-20
1	Lok Nirman Vyay	37,16,910.00
2	House Construction	-
3	Toilet Nirmaan	-
4	Shehari Naljal Yojana (Jal Karya)	-
5	Road	-
6	R.C.C. Drainage Construction	79,42,398.55
7	Bridge Construction	-
8	Dukaan Nirman(IDSMT)	-
9	Borewell Khanan	16,37,427.00
10	Asthayi Nirman (Dust, Murum)	11,23,663.00
11	Park Vraksharopan Udyaan Hawkers Zone	1,71,640.00
	Total	1,45,92,038.55



Annexure -13 Interest & Commission

Sr. No.	Name	2019-20
1	Interest	-
2	Bank Prabhar(Commission)	266.00
	Total	266.00



RACI SHEET
USED ABSTRACT SHEET FOR REPORTING ON AUDIT PARAS FOR FINANCIAL YEAR 2019-20

of ULB: Nagar Parishad -Maugani, Rewa (M.P.)
 Auditor: Aditya S. Jain & Co.

Sr.No. Parameters				Observation In Brief		Suggestions	
1 Audit of Revenue							
		Year 2019-20	Year 2018-19	% of Growth			
(i)	Sampati Kar	1,88,163.00	4,03,773.00	-53.40	Negative growth showing.	Recovery Target should be prepared	
(ii)	Samayki Kar	99,87,983.00	5,49,900.00	1,716.33	Overall good growth.	and bakaya wasuli should be monitored	
(iii)	Nagarive Bikash Upkar	4,736.00	4,044.00	17.11	Overall good growth.	by CMO and also regular report should be prepared.	
(iv)	Shiksha Upkar	9,816.00	7,975.00	23.08	Overall good growth.	Recovery Pattern should be fixed on size and age of amount pending for recovery.	
	Kul Yog	1,01,90,698.00	9,65,692.00	955.27	Overall good growth.		
	Gair Rajaswa Wasoli						
(i)	Bhavan Bhumi Khiraya	2,24,890.00	57,667.00	289.98	Bakaya Wasuli is good	Same as above	
(ii)	Jal Upbhogta prabhar	3,47,225.00	5,34,228.00	-35.00	It is observed that in current Financial Year recovery under this head is not good	Authority should analyse the reason for average recovery and focus on its collection.	
(iii)	Thos upshist prabhandan upbhogta prabhar	-	-		NOT YET WORKED ON IT	NONE	
(iv)	Arwa Kar /Shulk	21,67,081.00	1,55,857.00	1,290.43		Focus on Bakaya wasuli	
	Kul Yog	27,39,196.00	7,47,752.00	266.32			
	Maha Yog	1,29,29,894.00	17,13,444.00	654.61			

Seal & Signature of Auditor
 Aditya S. Jain & Co.
 Chartered Accountants
 Partner
 CA. Ragi Rashmi
 MRN : 414502 ACCOUNTANTS
 Rewa-30th September, 2020

ABSTRACT SHEET FOR REPORTING ON AUDIT PARAS FOR FINANCIAL YEAR 2019-20

of U.B. Nagar Parishad Mauganj, Rewa (M.P.)
of Auditor: Aditya S. Jain & Co.

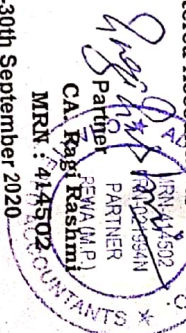
Parameters	Description	Observation In Brief	Suggestions
2 Audit of Expenditure	We have verified expense vouchers for various heads on systematic sample basis. During the audit we have verified financial propriety and found that all the expenditure has been supported by financial and administrative sanctions accorded by competent authority and limited to the administrative and financial limits of the sanctioning authority.	Budgeted Exp. /- Actual Exp. /-. We have verified payment of expenditure on systematic sample basis. We observed that there is no appropriate practice to classify expenses in Capital and Non Capital Expenditure.	All expenditure should be properly classified scheme-wise as Capital Expenditure and Non-Capital Expenditure.
3 Audit of Book Keeping	1. Overall Book Keeping found satisfactory, Accounts are maintained in Single Entry System manually. 2. Advance Register should be maintained properly. 3. Receipt & Payment A/C prepared on monthly basis. found that Fixed Assets register has not been prepared. Stock register has not been presented before us. Few registers which are made and maintained by entity are Cashier cashbook, Accountant cashbook, TDS register, Nirman Panji, Shramik Upkar register, FDR register, etc.	We have found the practice of preparing the bank reconciliation statement (BRS) on timely basis were followed. Accordingly BRS is prepared on timely basis, i.e., on every month. We have found that Fixed Assets register has not been prepared on timely basis. Accordingly suggested to prepare the same on timely basis with appropriated entries annually. Stock Register was not presented before us for verification.	Computer Based Accounting System is highly recommended.
4 Audit of FDR	We have inspected documents of all fixed deposits and term deposits.	It has been in practice of Nagar Parishad that to cover all the branches of banks FDR's and TDR's were invested in proper manner. Entries of interest earned in FDR/TDR must be recorded on accrual basis. In FDR 541224, renewal date was 21.11.2016, but it was renewed on 02.05.2017. Amount on same FDR on date of renewal, i.e., 21.11.2016 should be 3,18,264/-, but on renewal date, i.e., 02.05.2017 amount was 2,92,417/-.	Interest should be entered on earned basis.



5. Audit of Tenders/ Bids	We have checked that competitive procedures were followed in case of local bidding and online bidding.	There is no separate register for checking all tenders and bids at one place. All the documents related to particular contracts are punched in the respective files.	All deductions should be made from first part payment to secure revenue of ULB.
6. Audit of Grants & Loans	There is no procedure to trace out the utilization of grant.	We have verified that adequate procedures were followed in case of loan provided for physical infrastructure.	Utilization Report should be prepared and monitored on regular basis.
7. Incidences relating to Diversion of funds from Capital/ Receipts/ Grants/ Loans to Revenue Nature Expenditure and from one scheme / project to another	There is no trail or tracing system of utilization of fund. Separate a/c was opened for PMAY and fund used for disbursement under this scheme only.	Please refer to the detail mentioned in our report, i.e., Point No. 3	Proper monitoring required.
8. Any Other			
a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipt (Tax and non Tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.	Total Revenue Expenditure is Rs.4,54,64,035. Total Revenue Receipt is Rs.1,10,33,698/-. Revenue Expenditure is 412% of Revenue Receipts.	Recovery of Miscellaneous Taxes, e.g., Property Tax, Jal Kar, etc. is n	More recovery required, expenses should monitored carefully.
b) Percentage of Capital Expenditure with respect to Total Expenditure	45% approximately	Percentage of completion not mentioned any where.	Capital Exp should recognized on completion basis.

Seal & Signature of Auditor
Aditya S. Jain & Co. S. JAIN & CO.
Chartered Accountants

Rewa-30th September 2020



Annexure. D

Fixed Deposits Receipt


as on 31/03/2020

Sr. No.	Receipt No.	Rate of Interest	Date of Renewal	Amount on Date of Renewal	Date of Maturity	Amount on Date of Maturity
1	053574	7% p.a.	25.09.2016	21,89,857.00	25.09.2021	28,40,258.00
2	541224	7.40% p.a.	02.05.2017	2,92,417.00	21.11.2021	4,21,277.00

Seal & Signature of Auditor

Aditya S. Jain & Co.

Chartered Accountants


Partner
CA. Ragini Rashmi
MRN : 414502

Rewa-30th September 2020