
NIWARI NAGAR PARISHAD

AUDIT REPORT 2019-20

**AUDITOR:
PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS**



INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of NIWARI NAGAR PARISHAD

1. Report on the Financial Statements

We have audited the accompanying financial statements of NIWARI NAGAR PARISHAD("the ULB"), which comprise the Receipt & Payment Account for the year then ended, and other explanatory information.

2. Management's Responsibility for the Financial Statements

The ULB's Management is responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the ULB in accordance with the provisions of Municipal Corporation Act, 1956 and accounting principles generally accepted in India, including the Municipal Accounting Manual ("the Manual") and Accounting Standards applicable to the Urban Local Bodies. This responsibility also includes maintenance of adequate accounting records in accordance with the Municipal Accounting Manual for safeguarding of the assets of the ULB and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error . However, in this case ULB is not in practice of maintaining balance sheet & Income and expenditure account, so receipt and payment account shall be considered as final statement on which we express our opinion.

3. Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the Municipal Accounting Manual, the accounting and auditing standards and matters which are required to be included in the audit report as per the letter issued by Directorate, Urban Administration & Development, M.P., Bhopal in this regard. The Commissioner/CMO has not directed us to perform audit of any other section in his office in addition to the above scope.



[Signature]

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We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the ULB's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the ULB's officers, as well as evaluating the overall presentation of the financial statements.

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

4. Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the report attached below, the Receipt & Payment Account annexed to this report give true and fair view of financial transactions affected by ULB and recorded these transactions in cash book for the financial year ending as on 31st March, 2020.

5. Basis for Qualified Opinion

The details which form the basis of qualified opinion are reported in the Annexure 1 and Annexure 2 annexed to this report.

6. Emphasis of Matters

We draw attention to the following matters reported in Annexure - 2, annexed to this report.

- Accounts prepared as per the Manual in lieu of accounting standards for local bodies as issued by Institute of Chartered Accountants of India.
- Revenue department's records related to recovery of revenue taxes and other revenue dues has minor differences with accounting records maintained by accounting department.

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- c) Non-maintenance or incomplete registers as prescribed under manual and mentioned at point 3 of annexure 2.
 - d) Non-availability of details related with Tenders.
 - e) Non verification of EPF, TDS on GST and TDS-Income Tax deposited, as same has not been made available to us by the ULB.
- Our opinion is not modified in respect of these matters.

7. We further report that:

- a) We have sought and, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) Except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, in our opinion proper books of account as required by Municipal Accounting Manual have been kept by the ULB so far as appears from our examination of those books.
- c) The Receipt & Payment Account deal with by this Report are in agreement with the books of account.
- d) Except for the matter described in the Basis for Qualified Opinion paragraph above, the Receipt & Payment Account comply with the Municipal Accounting Manual and Accounting Standards applicable to the Urban Local Bodies.
- e) The matter described in the Basis for Qualified Opinion paragraph above, in our opinion, may have an adverse effect on the functioning of the ULB.
- f) The qualification relating to the maintenance of accounts and other matters connected therewith are as stated in the Basis for Qualified Opinion paragraph above.
- g) With respect to the adequacy of the internal financial controls over financial reporting of the ULB and the operating effectiveness of such controls, refer to our separate Report in 'Annexure 1'.

Date: 21/11/2020
UDIN: 20418806AAAACI5480

For Patidar & Associates
Chartered Accountants



A Neelesh Patidar
(Partner)
MRN - 418806

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Annexure '1'

Report on Internal Financial Controls over Financial Reporting

1. Report on the Internal Financial Controls of the ULB ("the ULB")

We have audited the internal financial controls over financial reporting of NIWARI NAGAR PARISHAD ("the ULB") as of March 31, 2020 in conjunction with our audit of the financial statements of the ULB for the year ended on that date.

2. Management's Responsibility for Internal Financial Controls

The ULB's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the ULB. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to ULB's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required in accordance with the Municipal Corporation Act, 1956 including the Municipal Accounting Manual and accounting principles generally accepted in India applicable to the Urban Local Bodies.

3. Auditors' Responsibility

Our responsibility is to express an opinion on the ULB's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the Guidance Note") and the Standards on Auditing, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting,



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Patidar & Associates



assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion on the ULB's internal financial controls system over financial reporting.

4. Meaning of Internal Financial Controls Over financial Reporting.

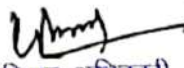
A ULB's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A ULB's internal financial control over financial reporting includes those policies and procedures that

- pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the ULB;
- provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the ULB are being made only in accordance with authorizations of management and officers of the ULB; and
- Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the ULB's assets that could have a material effect on the financial statements.

5. Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.




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Signature of the auditor



6. Qualified opinion


According to the information and explanations given to us and based on our audit, the following material weaknesses have been identified as at March 31, 2020:

- a) The ULB did not have an appropriate internal financial control system over financial reporting since the internal controls adopted by the ULB did not adequately consider risk assessment, which is one of the essential components of internal control, with regard to the potential for fraud when performing risk assessment
- b) The ULB did not have an appropriate internal control system for tax and user charges collection, tax demand evaluation, which could potentially result in the ULB recognizing revenue without establishing reasonable certainty of ultimate collection.
- c) The ULB did not have an appropriate internal control system for inventory with regard to receipts, issue for production and physical verification. Further, the internal control system for identification and allocation of overheads to inventory was also not adequate. These could potentially result in material misstatements in the ULB's trade payables, consumption, inventory and expense account balances.
- d) The ULB did not have an appropriate internal control system for fixed asset with regard to purchase, construction, transfer and physical verification. Further, the internal control system for identification and allocation of overheads to fixed asset was also not adequate. These could potentially result in material misstatements in the ULB's grants, payable to contractors, tax and other statutory dues, fixed assets, capital work in process and accumulated depreciation account balances.

A 'material weakness' is a deficiency, or a combination of deficiencies, in internal financial control over financial reporting, such that there is a reasonable possibility that a material misstatement of the ULB's annual or interim financial statements will not be prevented or detected on a timely basis.

In our opinion, because of the effects/possible effects of the material weaknesses described above on the achievement of the objectives of the control criteria, the ULB has not maintained adequate internal financial controls over financial reporting and such internal financial controls over financial reporting were not operating effectively as of March 31, 2020 based on the criteria established by the ULB.




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We have considered the material weaknesses identified and reported above in determining the nature, timing, and extent of audit tests applied in our audit of the March 31, 2020 financial statements of the ULB, and these material weaknesses do not affect our opinion on the financial statements of the ULB.

Date: 21/11/2020

For Patidar & Associates
Chartered Accountants



CA Neelesh Patidar
Partner
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Annexure '2'

The Annexure referred to in paragraph 6 of Our Report:

1. Audit of Revenue

- 1) The auditor is responsible for audit of revenue from various sources.

We have verified the revenue from various sources which was recognized and entered in the books of account produced before us for verification.

- 2) He is also responsible to check the revenue receipts from the counter files of receipt book and verify that the money receipt is duly deposited in respective bank account. The counter foils or revenue receipts were made available to us for verification. It was informed to us that the revenue/tax collector/officer directly deposits the amount collected with main cashier at the cash counter, who in turn deposit this amount directly to the bank account. A register is being maintained by revenue/tax collector/officer from which collected amount move into cashier cash book. A detailed statement containing outstanding demand and tax collected during the year was provided to us by the concerned department duly certified by the concerned officer.

- 3) Percentage of revenue collection increase or decrease in various heads in property tax, samekit kar, shiksha upkar, nagriya vikas upkar, and other tax compared to previous year shall be part of report.
Details are given in Annexure C attached to this report.

- 4) Delay beyond 2 working days shall be immediately brought to the notice of commissioner/CMO.
No such instances were noticed during the test check of such entries conducted by us except the circumstances like public holidays, government or local holidays etc.

- 5) The entries in Cash book shall be verified:

We have verified the entries in cash book on test check basis and no major discrepancy was noticed by us. However due to quantum of transactions and inherent limitation of audit we cannot provide our absolute assurance on the entries of the cash book. It is generally recommended that entries of the cash book should be duly supported by necessary documentary evidences and authorizations.



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- 6) The auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly targets any lapses in revenue recovery shall be a part of the report.

No details with respect to quarterly and monthly targets set for the FY 2019-20 and the revenue recovery against such targets were made available to us. Hence, it was not possible for us to report the revenue recovery against the quarterly and monthly target.

During our verification of revenue registers we observed outstanding from past several years. Below mentioned are few cases:

In case of Water Tax-

List of few pendencies of taxes from long time has been listed below:


Ward No.	Consumer Name	Outstanding Year	Outstanding Amount (Rs.)
1	Brajkishore Verma	2 years	4,560.00
1	Nathuram Kumar	2 years	4,560.00
11	Mevalal rai	2 years	4,560.00
Total			13,680.00

In case of property tax

Property tax register is not maintained properly as it does not contain important details such as interest charged on pending dues, legal action initiated against such pending dues. List of few pendencies of taxes from long time has been listed below:

Ward No.	House no.	Dues Date	Amount outstanding
8	90	1999-2000	90,044.00
8	26	1999-2000	23,337.00
8	258	1999-2000	87,014.00
7	59	1997-1998	1,50,754.00
7	91	1999-2000	74,231.00
7	94	1999-2000	74,231.00
7	191	1999-2000	64,004.00




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In case of Shop Rent

In case of shop rent registers also few relevant details were missing, Interest charged and pending legal actions. List of few long time pending cases were listed below.

S.no.	Particular	Ward No.	Dues Year	Amount
1	Babulal Rai	11	6-7 years	37,032.00
2	Sunil Kumar	11	6 years	48,107.00
Grand Total				85,139.00

- 7) The auditor shall verify the interest income from FDR's and verify that interest is duly and timely accounted for in cash book.
FDR details were not provided us for verification hence we cannot comment on interest recognition. As explained to us, ULB does not maintain any FDR during the year.
- 8) The case where, the investments are made on lesser interest rates shall be brought to the notice of the Commissioner/CMO.
FDR details were not provided us for verification hence we cannot comment on whether the investments are made on lesser interest rates or not.

2. Audit of Expenditure:

- 1) The auditor is responsible for audit of expenditure under all the schemes.
We have verified the expenditure under various heads which was recognized and entered in the books of account produced before us for verification.
- 2) He is also responsible for checking the entries in cash book and verifying them relevant vouchers.
We have verified the entries in cash book on test check basis which were supported by relevant vouchers/note sheets. However, considering the bulk quantum of entries and the weak internal control procedures, the discrepancies in the entries of cash book cannot be ruled out.

ULB have not provided challans or returns for payment of TDS on GST or TDS- Income Tax to the Government. However ULB has explained that same had been duly deposited on or before the due date. Non compliance of tax provision attract statutory penalty.



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- 3) He should also check monthly balance of the cash book and guide the accountant to rectify errors, if any.

No issue of any difference in test check totalling amount was noticed in course of our verification. However considering bulk quantum of entries in cashbook few clerical errors cannot be ruled out.

- 4) He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of the Commissioner / CMO.

Different scheme wise cashbook was not made available to us and hence we cannot comment upon over payments out of the allocated grants.

- 5) He shall also verify that the expenditure is accordance with the guideline, directives, acts and rules issue by Government of India/ State Government.

In absence of availability of guidelines, directives, acts and rules issued by Government of India/ State Government, it was not possible for us to verify the expenditures in accordance with such guidelines etc.

- 6) During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.

We have verified the expenditure on test check basis and it was found that such expenditure were duly supported by financial and administrative sanctions accorded by competent authority. However, in absence of information/ written document with respect to administrative and financial limits of the sanctioning authority, it was not possible for us to verify whether the expenditure incurred and sanctioned by authority were within their limits or not.

- 7) All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit Non-compliance of audit paras shall be brought to the notice of Commissioner / CMO).

No such instances were noticed during the test check of such entries conducted by us.



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- 8) The auditor shall be responsible for verification of scheme wise/ project wise Utilization Certificate (UCS). UC's shall be tallied with the Receipt & Payment Account and creation of Fixed Asset.

Utilization certificates of various schemes for verification of scheme wise project/ wise Utilization Certificate (UCS) were not provided to us by the ULB. Hence same cannot be commented upon.

We are unable to verify the details of capitalization of expenditure since there is neither any proof available nor completion of work from respective department. There is no cross check mechanism exist to ensure the completion of project except payment of final bill. It is suggested that a proper internal control system should be framed to identify the fixed asset and its recognition in fixed asset register and books of account of the ULB.

- 9) He shall verify that all temporary advances have been fully recovered.

List of temporary advances has been provided to us for verification & produced below:

V.no.	Date	Name of Employee	Amount	Head
244	28-06-2019	Kusum devi	1,000	Dak tickets
35	13-05-2019	Bhadur Ahirwar	7,000	IT
289	04-07-2019	Bhadur Ahirwar	50,000	Funeral Help
408	29-08-2019	Rajendra singh dangi	50,000	Funeral Help
672	19-11-2019	Rajendra singh dangi	50,000	Funeral Help
874	24-01-2020	Rajendra singh dangi	50,000	Funeral Help
1093	31-03-2020	Rajendra singh dangi	50,000	Funeral Help
961	18-02-2020	Kusum devi	1,000	Dak tickets

3. Audit of Book Keeping

- 1) The auditor is responsible for audit of the books of accounts as well as stores.

As per the information and explanation provided to us by the management of the ULB and on perusal of books of accounts, it was noticed by us that the ULB has not maintained Fixed Asset Registers, Security Deposit Registers, Stock Registers,



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Signature of the Auditor



Register of Advances to Contractors, Register of Earnest Money Deposits as prescribed under MP MAM.

- 2) He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to the Urban local Bodies. Any discrepancies shall be brought to the notices of Commissioner / CMO.

As stated in point no. 1 above, as the books stores are not provided for verification, so it was not possible for us to verify whether the same is maintained as per Accounting Rules applicable to the urban local Bodies.

- 3) The auditor shall verify advance register and see that all the advance are timely recovered according to the condition of advance. All the case of non-recovery shall be specifically mentioned in audit report.

As per the information and explanation provided to us by the management of the ULB, no specific condition related to advances are placed. Hence, it is not possible for us to verify the cases of timely recovery of advances, if any.

- 4) Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned. If bank reconciliation Statement are not prepared the auditor will help in the preparation of BRS's

Bank Reconciliation is provided to us by the ULB. It has been observed that BRS is prepared by ULB on yearly basis, we suggest the ULB to prepare monthly & quarterly reconciliation of cashbook and bank account balances. ULB has provided closing cashbook and bank account balances for few accounts as on 31st March 2020 as follows:

S.No.	Bank Name	Bank Account No.	Closing Balance as per Cash book as on 31/03/2020	Closing Balance as per Pass book as on 31/03/2020
1	SBI	9129	2,65,85,435.00	3,33,15,792.54
2	SBI	1390	20,37,081.00	-
3	SBI	3444	16,93,428.00	11,60,186.08
4	Sahkari Bank	7195	1,09,27,515.00	-
5	Gramin Bank	3124	35,66,412.00	-
6	Canara Bank	0018	91,21,802.00	-
7	HDFC	5127	9,85,807.00	-



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Signature



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8	SBI-Peyjal Yojna	2349	1,34,84,244.00	1,48,81,386.00
9	SBI-Awas Yojna	7688	1,87,69,621.00	3,13,69,371.80
TOTAL			8,71,71,345.00	8,07,26,736.42

- 5) He shall be responsible for verifying the entries in the Grant register. The receipts and payment of grants shall be duly verified from the entries in cash book. Grant registers were not made available to us. Hence verification of the same cannot be done from the entries in cash book. However summarised statement of grants maintained by the ULB has been provided to which is produced in point 6(1) of this report.
- 6) The auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notices of Commissioner / CMO. Fixed asset registers were not provided to us for verification. Therefore we are not able to verify the same and comment upon whether it is complete and correctly balanced.
- 7) The auditor shall reconcile the account of receipt and payment especially for project funds. Separate cash book were not made available to us for verification. So cannot comment on that.

4. Audit of FDR

- 1) The auditor is responsible for audit of all fixed deposits and term deposits. FDR details were not provided us for verification hence we cannot comment on the status of FDR at the closing of year. As explained to us, ULB does not maintain any FDR during the year and hence records were not provided.
- 2) It shall be ensured that proper record of FDR's are maintained and renewals are timely done. FDR details were not provided us for verification hence we cannot comment on the records of FDR's. As explained to us, ULB does not maintain any FDR during the year and hence records were not provided.
- 3) The case where FDR'S / TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/ CMO. FDR details were not provided us for verification hence we cannot comment on whether FDR'S / TDR are kept at low rate of interest than the prevailing rate or



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not. As explained to us, ULB does not maintain any FDR during the year and hence records were not provided.

- 4) Interest earned on FDR/TDR Shall be verified from entries in the cash book. FDR details were not provided us for verification hence we cannot comment the same.

5. Audit of Tenders / Bids

- 1) The auditor is responsible for audit of all tenders / bids invited by the ULB. No tender related documents were provided, so we can comment on procedures of tenders / bids.
- 2) He shall check whether competitive tendering procedures are followed for all bids. No tender related documents were provided, so we can comment on whether competitive tendering procedures were followed for all bids or not.
- 3) He shall verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period. No tender related documents were provided, so we cannot verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period.
- 4) The bank guarantees, if received in lieu of bid processing fee / performance guarantee shall be verified from the issuing banks. No such bank guarantees were produced before us for verification.
- 5) The conditions of BG shall also be verified; any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of Commissioner ICMO. No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions of BG.
- 6) The cases of extension of BG shall be brought to the notice of Commissioner / CMO. Proper guidance to extend the BC's shall also be given to ULB. No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions/extensions of BG.
- 7) The contract closure shall also be verified by the auditor.



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No contract closure documents were made available to us for verification.

6. Audit of Grants and Loans

- 1) The auditor is responsible for audit of grants given by Central Government and its utilization.

Verification had been conducted for the grants received from the Central/state government. Details for the same are provided in table below:-

Grant Head	Receipt
Mulbhoot	52,50,000.00
Sadak Marmmat	34,47,000.00
Rajya Vitt Ayog	42,91,000.00
Mudrank Shulk	8,57,000.00
Special Fund	50,00,000.00
Chhungikshatipurti	2,53,75,241.00
14 th Finance Commission	42,66,500.00
Yatrikar	10,61,000.00
Niryat Kar	3,05,000.00
Total	4,98,52,741.00

Opening balance and utilisation of grants amount were not made available to us by the ULB. Hence we cannot comment upon the closing balance of the grant amount.

We have noticed difference in grant amount as per UADD records and as per accounting records as follows:

Grant Head	Receipt	UADD	Difference
Mulbhoot	52,50,000.00	51,86,000.00	64,000.00
Sadak Marmmat	34,47,000.00	15,87,000.00	18,60,000.00
Mudrank Shulk	8,57,000.00	7,82,000.00	75,000.00
Chhungikshatipurti	2,53,75,241.00	2,53,53,466.00	21,775.00
14 th Finance Commission	42,66,500.00	1,60,66,000.00	-1,17,99,500.00
Yatrikar	10,61,000.00	11,67,000.00	-1,06,000.00
Niryat Kar	3,05,000.00	3,06,000.00	-1,000.00

- 2) He is responsible for audit of grants received from State Government and its utilization.

Verification had been conducted for the total grants received from the State/Central government. Details for the same are provided in table above.



मुख्य नगर पालिका अधिकारी
नगर परिषद निवाडी
जिला निवाडी (मोप्रो)

Signature with stamp



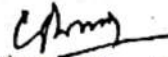
- 3) He shall perform audit of loans provided for physical infrastructure and its utilization. During his audit the auditor shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non-generation of revenue.

ULB has accorded Loan from HUDCO but no information relating to same were made available to us. Hence we cannot comment upon outstanding balance at year end. Also, there was no document or information provided to verify whether the asset created out of the loan has generated the desired revenue or not. We cannot comment on the possible reasons for non generation of revenue.

- 4) The auditor shall specifically point out any diversion of funds from capital receipts/ grants/ bans to revenue expenditure.

As per the information made available to us, and as per our verification, instances of diversion of funds from one grant account to another have not been noticed. However, due to inherent limitation of internal controls over financial reporting possibilities of fund diversion cannot be ruled out completely.




मुख्य नगर पालिका अधिकारी
नगर परिषद निवाडी
जिला निवाडी(म०प्र०)



Nagar Parishad Niwari Dist. Niwari
Receipts and Payments of financial Year 2019-20

Receipts	Amounts	Payments	Amounts
Opening Balance	5,46,70,474.70	14th Finance Grant	29,000.00
Sampatti kar	6,86,948.00	26 January Function	67,149.00
Samekitt Kar	7,85,145.00	Accumulated Leave Pay	2,15,075.00
Siksha Upkar	75,675.00	Administrators Office	11,076.00
Nagar Vikas Upkar	1,52,682.00	Advance LT Deposit	7,000.00
Jal Kar	15,67,802.00	Advertisement	1,92,787.00
Dukaan Kiraya	1,48,408.00	Anukampa Anudan	2,00,000.00
Surcharge	10.00	Arrears	17,04,936.00
Bazaar Bethak Contract	1,00,000.00	Audit Report	36,903.00
Bazaar Bethak fee	83,885.00	Badi Photo Frame	33,383.00
Ration Card	640.00	Battery Purchase	11,500.00
Deposit Amount	62,000.00	Boring Payment	43,117.00
Tender Fee	16,000.00	Budget Preparation 2019-20	29,000.00
Tender Deposit	4,000.00	Bulb Purchase	4,08,660.00
Tender Form Fee	39,000.00	CC Road Construction	54,648.00
Labor Tax	60.00	Chemical Purchase	5,48,481.00
Tap Connection	8,22,250.00	CM Adhosanrachna	3,33,944.00
Tap Disconnection	300.00	CM Peyjal Electricity Bill	15,87,675.00
Dharmshala Receipt	4,800.00	CMO Office Painting	9,526.00
Mutation Fee	2,11,496.00	Communiqué	74,733.00
TDS Amount	32,000.00	Community Toilet	2,16,335.00
Money Lending License Fee	100.00	Computer Repair	52,500.00
Other Fee	180.00	Computer System Purchase	1,34,253.00
Transfer Fee	1,000.00	Consolidated Charges	50,000.00
Computer Purchase from Deposit	1,500.00	Construction Expenses	40,41,098.00
Fire Vehicle Advance Return	5,000.00	Culvert Construction	95,446.00
Fire Vehicle Charges	800.00	Defined Pension	9,46,464.00
Penalty	150.00	Diver payments	9,400.00
Penalty on Throwing Garbage on road	100.00	DJ Sound-Establishment	30,000.00
Moveable toilet	2,000.00	Documentation Expenses	96,040.00
Audit Amount	638.00	DSC	31,700.00
Audit Objection Fee	1,200.00	DVR Payment	20,933.00
Accommodation Return	50,000.00	Election Expenses	7,000.00



मुख्य नगर पालिका अधिकारी
नगर परिषद निवाडी
जिला निवाडी (मोप्रा)

Signature of the Officer



PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

Mulbhoot	52,50,000.00	Election Form	11,172.00
Sadak Marmmat	14,85,000.00	Electrical Items	6,67,095.00
Rajya Vitt Ayog	64,64,000.00	Electricity Expenses	92,77,649.00
Mudrank Shulk	1,61,000.00	E-tendering	4,000.00
Special Fund	75,53,500.00	Festival Expenses	37,180.00
Chhungikshatipurti	2,15,64,063.00	Filter Plant Bill	7,57,698.00
14 Finance Commission	1,60,66,000.00	Fire Brigade	3,40,186.00
Yatri Kar	30,25,499.00	Flex	3,55,490.00
Export Tax	7,18,000.00	Fuel	5,72,956.00
Other Receipts	8,37,041.00	Funeral Expenses	4,00,000.00
		Furniture	9,000.00
		Grace Help	4,50,000.00
		Graphic Expenses	46,728.00
		Honorarium	1,05,390.00
		House Water Connection	20,304.00
		HUDCO Loan	29,32,135.00
		Individual Toilet	36,480.00
		Insurance Renewal	54,784.00
		Internet	25,596.00
		IT Deposit	34,418.00
		Jal pradaye	9,16,263.00
		JCB Work	1,58,796.00
		JIO Wifi	2,200.00
		Labour Fee	15,291.00
		LED Purchase	64,348.00
		Lekhan Karya	2,23,464.00
		Lime Purchase	51,114.00
		Main Switch Purchase	93,100.00
		Maintenance Bill	22,64,431.00
		Motor Pump	13,817.00
		Motor Pump Repair	10,665.00
		Munadi Work	9,800.00
		Muster	8,42,640.00
		Newspaper	2,566.00
		Office Repair & Maintenance	68,423.00
		Online Tender	90,480.00
		Other Payments	44,165.00



नगर पालिका अधिकारी
नगर परिषद निवाडी
जिला निवाडी(म०२०)

Scanned with CamScanner



PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

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	Other Purchases	5,780.00
	Pavers	3,02,024.00
	Payment for Individual toilets	19,22,501.00
	Peyjal	2,22,844.00
	Photography Bill	67,155.00
	Photostat	1,13,806.00
	PMAY	3,000.00
	Powder Purchase	2,91,181.00
	Printing	14,260.00
	Professional fees	20,000.00
	Program Expenses	2,48,779.00
	Projector Purchase	39,984.00
	Refreshment Expenses	1,26,198.00
	Registration Fee	5,000.00
	Rent	12,001.00
	Repair and maintenance	4,75,964.00
	Salary and allowances	2,91,33,786.00
	Sambal Yojna	50,000.00
	Sanitation Expenses	53,940.00
	Sationary Purchase	86,157.00
	SD Return	2,60,718.00
	Shamyana	4,97,215.00
	Shilekh ka bhugtaan	26,460.00
	Solar Light Payment .	92,235.00
	Street Light Bill	4,16,419.00
	Tanker Repair	1,27,216.00
	Tap Connection	67,568.00
	Tender Publication	9,560.00
	Tractor Trolly Repair	86,485.00
	Training Fee	53,000.00
	Transfers	1,140.00
	Tree Plantation	1,10,924.00
	Vehicle Arrangement	1,36,155.00
	Vehicle Rent	1,52,953.00
	Vehicle Repair	5,856.00
	Wall Painting	31,516.00
	Ward-Information Publication	2,000.00

मुख्य नगर पालिका अधिकारी
नगर परिषद निवाडी
जिला निवाडी(म००५०)



Patidar & Associates

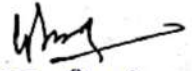


PATIDAR & ASSOCIATES
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		Ward-Photocopy	6,566.00
		Water Cooler Filter Installation	7,000.00
		Water Cooler Filter Payment	1,800.00
		Wood	1,06,134.00
		Closing Balance	5,49,17,480.00
Total	12,26,50,346.70	Total	12,26,50,346.00

Chief Accounts Officer


मुख्य नगर पालिका अधिकारी
नगर पालिका, निवारी
जिला निवारी (गुवाहाटी)
Chief Municipal Officer,
Niwari, Dist. Niwari



Subscribed with Cash/Signature



Other Audit Observations

1. Non recovery of taxes

Urban Local Bodies (ULB) earns revenue from their own resources through taxes, rent, fees, issue of licenses etc. In test check of Nagar Parishad as of 31 March 2020 a sum of Rs 149.73 Lakhs (as shown in Table Below) plus Interest & Penalties were outstanding against the taxpayers, although the ULBs had powers under section 165 of Madhya Pradesh Municipalities Act, 1961 to approach a Magistrate to seek orders for recovery by distress and sale of any movable property of attachment and sale of immovable property belonging to defaulters, however they had not invoked these power to recover the outstanding taxes. Failure to invoke its powers resulted in non-recovery of outstanding taxes and resource crunch, leading to hindrance in development works.

<u>Non Recovery of dues</u>								(Amount in Lakhs)
Sl. No.	Type of Tax	Due amount recoverable on 01/04/2019	Received From Previous Dues	Un-Recovered Due for More than a Year	Current Due	Current Received	Un-Recovered due of Current Year	Total un-recovered amount
1	Sampatti Kar	5.47	5.79	-0.32	5.47	1.08	4.38	4.06
2	Samekit Kar	27.98	6.93	21.05	5.78	0.92	4.86	25.91
3	Nagriya Vikas Upkar	4.26	1.23	3.03	1.74	0.30	1.44	4.47
4	Shiksha upkar	2.77	0.57	2.20	0.88	0.18	0.69	2.89
5	Jal Upbhokta Prabhar	101.70	14.20	87.50	27.00	5.42	21.58	109.08
6	Bhawan Bhumi Kiraya	2.84	0.45	2.39	2.00	1.07	0.93	3.31
	Total	145.02	29.18	115.84	42.86	8.98	33.89	149.73
Total Un-Recovered amount								149.73

Date: 21/11/2020

For Patidar & Associates
Chartered Accountants



CA Neelesh Patidar
Partner
MRN - 418806

नगर पालिका अधिकारी
नगर परिषद निवाडी
जिला निवाडी(मोपप)

गुप्तनगर निवाडी

Reporting on Audit Paras for Financial Year 2019-20

Name of ULB:

Niwari Nagar Parishad

Name of Auditor:

Patidar & Associates, Chartered Accountants

<u>S. no.</u>	<u>Parameters</u>	<u>Description</u>	<u>Observation in brief</u>	<u>Suggestions</u>
2	Audit of Expenditure:	Verification of Expenditures are as per guidelines, directives, and rules under all schemes and entries of expenditures in cash book, Diversion of Funds, financial propriety of expenditures, scheme project wise utilisation certificate.	Observations were listed in brief in point no. 2 of annexure 2 of audit report attached	Vouchers should be adequately supported with proper documents. TDS should be correctly deducted and deposited on time.
3	Audit of Book keeping	Verification of books of accounts and stores are maintained as per accounting rules, advance register and check timely recovery, Bank reconciliation statement, grant register, fixed asset register	Observations were listed in brief in point no. 3 of annexure 2 of audit report attached	Required books of accounts as prescribed under MP MAM Should be maintained
4	Audit of FDR/TDR	Verify fixed deposits and term deposits and their maintenance	Observations were listed in brief in point no. 4 of annexure 2 of audit report attached	NA.
5	Audit of Tenders and Bids	Verify Tenders/Bids invited by ULB and competitive tendering procedures followed	Observations were listed in brief in point no. 5 of annexure 2 of audit report attached	Procedure for Tenders opening and Performance review should be carefully monitored.
6	Audit of Grants & Loans	Verification of Grant received from Government and its utilisation	Observations were listed in brief in point no. 6 of annexure 2 of audit report attached	Grant register should be updated and balanced regularly with its Utilization Certificate.
7	Verify whether any diversion of funds from capital receipt /grants /Loans to revenue expenditure and from one scheme /project to another.		Observations related to diversion of funds has been pointed out in point no. 6 (iv) of annexure 2 of report attached	
8	a) Percentage of revenue expenditure (Establishment, salary, Operation & Maintenance) with	1129.73% (5,48,56,914/48,55,769) x 100		

मुख्य नगर पालिका अधिकारी
नगर परिषद निवाडी
ज़िला निवाडी (मोप्रो)



Submitted with the return

	respect to revenue receipts (Tax & Non Tax).			
	b) Percentage of Capital expenditure wrt Total expenditure	12.97% $(87,90,668/6,77,32,866) \times 100$		
9	Whether all the temporary advances have been fully recovered or not.		Cases of outstanding advances have been outlined in point no. 3 (3) of report attached.	ULB should impose strict action to collect such amount or make necessary adjustment after prior approval of relevant authority.
10	Whether bank reconciliation statements is being regularly prepared		BRS is prepared by the ULB and attached with report	ULB should prepare BRS on monthly basis.



मुख्य नगर पालिका अधिकारी
नगर परिषद निवाडी
जिला निवाडी (मोप्रा)

Name of ULB		Niwari Nagar Parishad		Annexure C			
Name of Auditor		Patidar & Associates		Amount in lakhs			
S.no.	Parameters	Description		% of growth	Observation in brief		
	Audit of Revenue	Receipt in (Rs.)					
	Rajaswa Kar wasooli	2018-19	2019-20				
1	Sampatti Kar	18.91	6.87	-63.67	Collection % w.r.t. total dues is 62.84% which is Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
2	Samekit Kar	11.90	7.85	-34.04	Collection % w.r.t. total dues is 23.26% which is Not upto the mark	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
3	Nagriya Vikas Upkar	0.90	1.53	69.58	Collection % w.r.t. total dues is 25.44% which is Not upto the mark	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
4	Shiksha upkar	0.43	0.76	77.09	Collection % w.r.t. total dues is 20.73% which is Not upto the mark	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
	Total	32.14	17.00				
	Galir-Rajaswa wasooli						
5	Jal Uphokta Prabhar	1.50	19.62	1210.21	Collection % w.r.t. total dues is 15.25% which is Not upto the mark	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
	Total	1.50	19.62				
	Grand Total	33.64	36.61				



मुख्य नगर पालिका अधिकारी
नगर परिषद, निवाडी
जिला निवाडी(मोपुड)

BANK RECONCILIATION STATEMENT FOR THE FINANCIAL YEAR 2019-20


Nagar Parishad Niwari has provided closing cash book and bank account balances for few accounts as on 31st March, 2020 as follows:-

SN	Bank Name	Bank Account No.	Closing Balance as per Cash book as on 31/03/2020	As per Audit Closing Balance as per Pass book as on 31/03/2020	As per BRS Closing Balance as per Pass book as on 31/03/2020
1	SBI	9129	26585435.00	33315792.54	33315792.54
2	SBI	1390	2037081.00		2158774.93
3	SBI	3444	1693428.00	1160186.08	1160186.08
4	Sahkari Bank	7195	10927515.00		11231934.00
5	Gramin Bank	3124	3566412.00		0.00
6	Canara Bank	0018	9121802.00		789333.00
7	HDFC	5127	985807.00		0.00
8	SBI-Peiyal Yoina	2349	13484244.00	14881386.00	14881386.00
9	SBI-Awas Yoina	7688	18769621.00	31369371.80	19847597.80
			87171345.00	80726736.42	83385004.35

मुख्य नगर पालिका अधिकारी
नगर परिषद निवाडी
लिला निवाडी (मोपड)

Bank Reconciliation Statement as on March 31, 2020				
STATE BANK OF INDIA- 129				
Particulars		Amount	Rs.	Amount Rs.
A	Balance as per Cash Book			26585435
B	Add:			
	Opening Balance Difference	6579994.46		
	<u>Cash Book debit amount wrongly but not debit in Pass book</u>			
	20.05.19 Cash Book debit amount wrongly but not debit by pass book	48953.36		
	20.05.19 Cash Book debit amount wrongly but not debit by pass book	48904.36		
	20.05.19 Cash Book debit amount wrongly but not debit by pass book	48930.36		
	20.05.19 Cash Book debit amount wrongly but not debit by pass book	1400		
	20.05.19 Cash Book debit amount wrongly but not debit by pass book	2175		
	<u>Amount deposit in bank but not recorded in cash book</u>			
	Amount Credit but not record in cash book			
	Amount Credit but not record in cash book			
	Amount Credit but not record in cash book			
	Amount Credit but not record in cash book			
	Amount Credit but not record in cash book			
	Interest allowed by bank but not recorded in cash book			
				6730357.54
C	Less:			33315792.54
	Op Bal Diff			
	Amount debit in passbook but not intered in Cashbook			
	Bank has paid amount as per standing instructions			
	Bank charges as per pass book			
D	Balance as per Pass book	0		0
				33315792.54

Bank Reconciliation Statement as on March 31, 2020				
STATE BANK OF INDIA- 1390				
Particulars		Amount	Rs.	Amount Rs.
A	Balance as per Cash Book			2037081
B	Add:			
	Op Bal Diff - Pass Book - Cash Book Rs. (1948673.93-1891471)	57202.93		
	25.06.19 Interest allowed by bank but not recorded in cash book	16482		
	25.09.19 Interest allowed by bank but not recorded in cash book	15942		
	25.12.19 Interest allowed by bank but not recorded in cash book	15907		
	25.03.20 Interest allowed by bank but not recorded in cash book	16160		
				121693.93
C	Less:			2158774.93
	Op Bal Diff			
	Amount debit in passbook but not intered in Cashbook			
	Bank has paid amount as per standing instructions			
	Bank charges as per pass book			
D	Balance as per Pass book			0
				2158774.93


 मुख्य नगर पालिका अधिकारी
 नगर परिषद निवाडी
 जिला निवाडी(म०प्र०)


Bank Reconciliation Statement as on March 31, 2020				
STATE BANK OF INDIA- 3444				
Particulars		Amount	Rs.	Amount
A				Rs.
B	Balance as per Cash Book			1693428
	Add:			
	Op Bal Diff			
	25.12.2019 Amount Credit in bank but not record in cash book	8548		
	25.03.2020 Amount Credit in bank but not record in cash book	8765		
	Interest allowed by bank but not recorded in cash book			
C	Less:			
	Op Bal Diff Pass Book - Cash Book (9056554.22-9456746.06)			17313
	Bank debit amount but not debit in Cash book	400191.84		1710741
	20.05.19 Bank debit amount by NEFT but not debit in cash book			
	20.05.19 Bank debit amount by NEFT but not debit in cash book	48953.36		
	20.05.19 Bank debit amount by NEFT but not debit in cash book	48904.36		
	20.05.19 Bank debit amount by NEFT but not debit in cash book	48930.36		
	20.05.19 Bank debit amount by NEFT but not debit in cash book	1400		
	Bank has paid amount as per standing instructions	2175		
	Bank charges as per pass book			
D	Balance as per Pass book			550554.92
				1160186.08

Bank Reconciliation Statement as on March 31, 2020				
Sahkari Bank- 7195				
Particulars		Amount	Rs.	Amount
A				Rs.
B	Balance as per Cash Book			10927515
	Add:			
	Op Bal Diff - Pass Book - Cash Book Rs. (6909623-6644116)	265507		
	15.05.2019 Cash deposit in bank but not credit in cash book	41962		
	Interest allowed by bank but not recorded in cash book			
C	Less:			
	Op Bal Diff			307469
	Amount Credit in Cash book Rs. 33358 but amount credit in passbook Rs. 30358 diff (33358-30358)	3000		11234984
	Bank charges as per pass book & clerical mistake	50		
D	Balance as per Pass book			3050
				11231934

मुख्य नगर पालिका अधिकारी
नगर परिषद निवाडी
जिला निवाडी (मोपडो)

Bank Reconciliation Statement as on March 31, 2020				
Gramin Bank - 3124				
Particulars		Amount	Rs.	Amount Rs.
A	Balance as per Cash Book			3566412
B	Add:			
	Op Bal Diff			
	Interest allowed by bank but not recorded in cash book			0
				3566412
C	Less:			
	Op Bal Diff Pass Book - Cash Book (3427639.27-3464464)	36824.73		
	Bank charges as per pass book	590		
	04.12.2020 Bank Debit amount & trf to 0092564037263	3528997		
	Bank Round off amount	0.27		
	Bank has paid amount as per standing instructions			3566412
D	Balance as per Pass book			0

Bank Reconciliation Statement as on March 31, 2020				
Canara Bank- 0018				
Particulars		Amount	Rs.	Amount Rs.
A	Balance as per Cash Book			9121802
B	Add:			
	Op Bal Diff			
	Cash deposit in bank but not credit in cash book			
	Interest allowed by bank but not recorded in cash book			0
				9121802
C	Less:			
	Op Bal Diff Pass Book - Cash Book (2177743-10477802)	8300059		
	<u>Amount debit in passbook but not debit in cash book</u>			
	22.04.2020 AVG QUARTERLY BAL FOR PROD	1180		
	06.11.2020 FUND TRF TO KARAN SINGH DANGI	6240		
	06.11.2020 FUND TRF TO ASHARAM AHIRWAR	6240		
	06.11.2020 FUND TRF TO GANESH PRASAD	6240		
	17.12.2020 FUND TRF MULTIPLE NEFT	12480		
	27.12.2020 Bank charges as per pass book	30		
D	Balance as per Pass book			8332469
				789333


 मुख्य नगर पालिका अधिकारी
 नगर परिषद, निवाडी
 सिन्धु निवाडी (मोपप)

Bank Reconciliation Statement as on March 31, 2020				
HDFC Bank- 5127				
Particulars		Amount	Rs.	Amount Rs.
A	Balance as per Cash Book			985807
B	Add: Op Bal Diff			
	Interest allowed by bank but not recorded in cash book			0
				985807
C	Less: Op Bal Diff	985807		
	Amount debit in passbook but not posted in Cashbook			
	Bank charges as per pass book			
				985807
D	Balance as per Pass book			0

Bank Reconciliation Statement as on March 31, 2020				
SBI-Peypal Yojna - 2349				
Particulars		Amount	Rs.	Amount Rs.
A	Balance as per Cash Book			13484244
B	Add: Op Bal Diff	937649		
	25.06.19 Interest allowed Credit by bank but not recorded in cash book	128848		
	25.09.19 Interest allowed Credit by bank but not recorded in cash book	110614		
	25.12.19 Interest allowed Credit by bank but not recorded in cash book	109659		
	25.03.20 Interest allowed Credit by bank but not recorded in cash book	110372		
				1397142
				14881386
	Less: Op Bal Diff			
	Amount debit in passbook but not intered in Cashbook			
	Bank has paid amount as per standing instructions			
	Bank charges as per pass book			
				0
D	Balance as per Pass book			14881386

मुख्य नगर पालिका अधिकारी
नगर परिषद निवाडी
जिला निवाडी (न० प्र०)

Bank Reconciliation Statement as on March 31, 2020

SBI-Awas Yojna - 7688

Particulars		Amount	Rs.	Amount	Rs.
A	Balance as per Cash Book			18769621	
B	Add: amount adjusted on dated 03.06.2019, of prev year 2018-19 in cash b	844850			
	25.06.19 Interest allowed credit by bank but not recorded in cash book	58947			
	28.06.19 amount debit by bank but not record in cash book (Valsh)	3000			
	11.02.20 amount debit by bank but not record in cash book (Mr. J)	100000			
	28.03.20 Interest allowed credit by bank but not recorded in cash book	171179			
	Interest allowed by bank but not recorded in cash book			1177976	
				19947597	
	Less: Op Bal Diff - Pass Book - Cash Book (7083148.80-7183148.80)	100000			
	Amount debit in passbook but not intered in Cashbook				
	Bank has paid amount as per standing instructions				
	Bank charges as per pass book				
				100000	
D	Balance as per Pass book			19847597	

मुख्य नगर पालिका अधिकारी,
नगर परिषद निवाडी
जिला निवाडी (न०२०)