

RAHUL CHOUDHARY & ASSOCIATES

Chartered accountants

GURU ARCADE, Mezzanine

Floor 153-Zone 1 M.P Nagar

Bhopal M.P. Ph 0755 4936208

AUDIT REPORT

We have examined the receipts & payments account of MUNICIPAL COUNCIL, PATHRIYA DIST.DAMOH M.P for the year ended 31st march 2020, which are in agreement with the books of account maintained by the said Municipal council. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above said concern as far as appears from our examination of books, subject to the comments given below:

1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statement. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.
3. In our opinion and to the best of our information and according to explanation given to us, the said accounts give a true and fair view in respect of receipt & payment account for the year ending as on 31st march 2020.

For RAHUL CHOUDHARY & ASSOCIATES

CHARTERED ACCOUNTANT



Mem.No.077703

मुख्य नगर पालिका अधिकारी
नगर परिषद पथरिया

AUDIT OBSERVATION

Audit of Revenue:

- We have audit all the resources of revenue
- Yes, we checked all the Revenue receipt from the counter file of Receipt Book and verified that the money received is also deposited in respected Bank Account.
- CMO gives 2 Working days for the Deposition of Money to the Bank but at the time of auditing we found that there is no delay in the Revenue Receipt and also deposited to the Bank time to time.
- Cash Book has been verified with Receipts and payments vouchers & ROKARIYA receipts cash book.
- No, Lapses in the Revenue Recovery and the payment has been done Quarterly and Monthly.
- Interest income from FDR's is not timely accounted in the Cash Book. The Accountant recorded it at the end of the F.Y.
- No, we have not seemed any Investment on lesser interest rate.

Audit of Expenditure:

- We covered all the Expenditure during the process of Audit.
- While checking the Cashier Cash Book and Accountant Cash Book, all the bills and voucher are correct according to books however there are some little mistake are observed they are as follow :
 - Bill Date is not available on Tea Paan Bills
 - TDS is not deducted on Tent House Bills.
 - Some bills are found on rough paper and date is also not mention on it.
- No mistake we found in monthly balance of the Cash Book.
- We verified that Expenditure of Particular schemes were not over Budget and expended according to guideline, directives, acts and rules issued by Government of India/ State Government.


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- All the Expenses were under financial propriety and the Expenditure is according to the financial and administrative sanction accorded by the competent authority.
- In our view, no such cases occurred in which appropriate section has not been taken, hence there is no need to report the instances to Commissioner/CMO.
- All Utilization certificates has been checked with expenses vouchers and tallied with income & expenditure records.
- As per the ULB guideline if the Fire Brigade going outside of Municipal Area there is some decide amount which has to be paid by the other MC/GP is not taken by the ULB.

Audit of Book Keeping:

- We checked all the books of accounts which maintained by the Municipal Council. As per stock register entries is done but physically stock was not found in the office.
- Expect Cash book, neither register has maintained properly.
- Advances register has present for our verification but that has not maintained properly.
- Bank reconciliation statement has been prepared by Municipal Council that is tallied with Bank Statements and Cash book.
- All Receipts and payments have been entered in Grant Register and all entries cross verified with cash book.
- Fixed Assets is not prepared and we inform to CMO about the Register.
- We examine and reconcile all the accounts of receipts and payments of fund for special purpose.

Audit of FDR's:

- While Auditing we found No FDR's in the ULB.
- All the Records of FDR's are properly Not Maintained and all the renewals are timely done.


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- NO FDRs/TDRs are kept at low rate of interest than the prevailing rate of interest.
- FDR's Interest Entries are verified in the Cash Book, we found that all the entries are mention at the end of the year.

Audit of Tender's:

- We examine all the Tenders/bids documents invited by ULB's.
- All the Tenders have followed competitive tendering procedures.
- During the process of Audit we found that tender fee has been received and performance guarantee both during the construction and maintenance guarantee has received and verified.
- No Bank guarantee has been received.
- Contract closures is also be verified and Security Money return to contractor.

Audit of Grant's & Loans:

- Municipal council has not received any grant from Central Govt.
- We examine all the grants receive from the State government and its utilization.
- Neither Assets/Physical Infrastructure has been generated out of Loan taken.
- During Audit we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital. Except that all grants use for the purpose for which grants have received.


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नगर पंचायत पथरिया जिला दमोह
प्राप्ति भुगतान खाता वर्ष 2019-20

Receipts	Amount	Payment	Amount
प्रा.शेष		वेतन	20,594,976.00
केशवुक के अनुसार	61,574,120.83	उपकर	204,189.00
आय		भविष्य निधि	924,640.00
वाजार बैठकी	89,303.00	पेट्रोल डीजल पर व्यय	3,685,467.00
समेकित कर		साफ सफाई पर व्यय	3,153,361.00
चालू वर्ष	102,547.00	प्रिटिंग व्यय	682,232.00
पिछला वकाया	234,547.00	आयकर	456,831.00
संपत्ति कर		फोटोकापी	65,320.00
चालू वर्ष	58,358.00	कार्यालय व्यय	668,629.00
पिछला वकाया	123,076.00	टेलीफोन	40,072.00
दुकान किराया		स्टेशनरी	253,189.00
चालू वर्ष	67,964.00	समाचार पत्र	493,488.00
पिछला वकाया	123,888.00	मध्यान भोजन	22,635.00
उपकर		कम्प्यूटर पर व्यय	75,170.00
चालू वर्ष	9,682.00	वाहन किराया	234,550.00
पिछला वकाया	18,566.00	बस स्टैंड मरम्मत	273,964.00
शिक्षा उपकर		अग्निशामक मरम्मत एवं कय	1,717,254.00
चालू वर्ष	9,941.00	प्रकाश पर व्यय	6,827,011.00
पिछला वकाया	16,610.00	वाहन मरम्मत	2,116,719.00
आवेदन शुल्क	62,150.00	निर्माण सामग्री कय एवं व्यय	13,947,337.00
टेडर से आय	127,380.00	मु.मन्त्री पेयजल योजना पर व्यय	9,563,120.00
प्रमाण पत्र शुल्क	1,805.00	सार्व प्याउ	36,000.00
भवन नामांतरण शुल्क	127,130.00	वाटर कूलर पर व्यय	26,080.00
नल कनेक्शन से आय	670,750.00	प्रचार प्रसार	790,173.00
शमशानघाट से प्राप्त	153,000.00	अलाव हेतु लकड़ी कय	417,910.00
टावर स्वीकृति	25,000.00	14 वां वित्त	5,745,598.00
टेंकर किराया	17,400.00	संवर्धन योजना	800,000.00
राशन कार्ड	4,890.00	नल कनेक्शन पर व्यय	1,829,896.00
सामुदायिक भवन किराया	8,000.00	हेडपंप पर व्यय	2,362,633.00
आडिट आपत्ति से प्राप्त	166,346.00	मेरिज भवन निर्माण	2,185,056.00
सूचना अधिकार शुल्क	40,121.00	प्र0मन्त्री आवास	200,000.00
मावाईल टॉयलेटसे आय	11,840.00	फर्नीचर व्यय	99,050.00
फायर वाहन से आय	10,500.00	स्वच्छता मिशन पर व्यय	635,576.00
पात्री कर	212,000.00	अन्य व्यय	154,006.00

मुख्य नगर पालिका अधिकारी
नगर परिषद पथरिया



ग्राम भोजन
ग्रामी आवास
घुर्गी छतिपूर्ति

राज्यवित्त

मूलभूत

सडक मरम्मत

निर्यात कर

मुद्रांक शुल्क

संवर्धन योजना

14 वां वित्त

मु0मंत्री राजगार सदस्यता

विशेष निधि

बैंक व्याज

विकास कर

अन्य आय

कुल

38,335.28 सी.सी.रोड

950,000.00 अमित सिलक

20,815,727.00 केश युक्त के अनुसार

2,027,000.00

5,416,000.00

1,050,000.00

85,400.00

281,000.00

600,000.00

8,019,000.00

27,360.00

5,000,000.00

630,541.00

500.00

52,100.00

109,059,878.11 कुल

1,062,510.00

26,715,236.11

109,059,878.11

वास्ते : राहुल चौधरी एंड एसोसियेट
चार्टर्ड अकाउंटेंट्स



मुख्य नगर पालिका अधिकारी
नगर परिषद पथरिया

नगर पालिका परिषद पथरिया जिला दमोह			
बैंक समाधान पत्रक 2019-20			
1. जि.सह. बैंक खाता न.679154039894			
As per Cash Book Balance			9,006.00
As per Bank Balance			9,006.00
2. जि.सह. बैंक खाता न.679154042387			
As per Cash Book Balance			8,20,663.59
As per Bank Balance			8,20,663.59
3. स्टेट बैंक खाता न.63028617763			
As per Cash Book Balance			1,25,09,992.33
As per Bank Balance			1,25,09,992.33
4. स्टेट बैंक खाता न.11332496442			
As per Cash Book Balance			6,56,631.72
As per Bank Balance			6,56,631.72
5. स्टेट बैंक खाता न.11332495993			
As per Cash Book Balance			8,37,688.59
As per Bank Balance			8,37,688.59
7. स्टेट बैंक खाता न.11332495960			
As per Cash Book Balance			4,50,311.92
As per Bank Balance			4,50,311.92
8. जिला,सह, बैंक खाता179000296321			
As per Cash Book Balance			22,42,531.00
As per Bank Balance			22,42,531.00
9.HDFC Bank			
As per Cash Book Balance			91,88,410.76
As per Bank Balance			

31st March 2020 Bank or Cash book Balance			
All Bank Balance			2,67,15,236.11
Cash Book Balance			2,67,15,236.11