

कार्यालय नगर परिषद पिपलौदा, जिला – रतलाम

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E_mail : cmopiplodha@mpurban.gov.in

क्रमांक/ 1591 /न.प./लेखा-ऑडिट/2020

पिपलौदा, दिनांक 25.08.2020
15/09/2020

प्रति,

श्रीमान संयुक्त संचालक (वित्त)
नगरीय प्रशासन एवं विकास म.प्र.
भोपाल।

विषय :- वर्ष 2019-20 का सी.ए. अंकेक्षण प्रतिवेदन भेजने बावत।
संदर्भ :- आयुक्त महोदय नगरीय प्रशासन एवं विकास म.प्र. भोपाल का पत्र
क्रमांक/शा-4/2020/भोपाल दिनांक 7266 26.05.2020

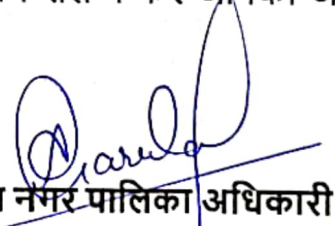
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महोदय,

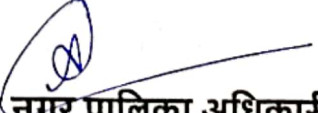
उपरोक्त विषयान्तर्गत लेख है कि निकाय के वर्ष 2019-20 के लेखाओं की सी.ए. (मयूर ठक्कर एण्ड कम्पनी उज्जैन) द्वारा अंकेक्षण कार्य पूर्ण कर प्रतिवेदन निकाय में प्रस्तुत कर दिया है जो कि आवश्यक कार्यवाही हेतु पत्र के साथ संलग्न कर आपकी ओर प्रेषित है।

संलग्न : उपरोक्तानुसार ।

पृ.क्रमांक/ 1592 /न.प./लेखा-ऑडिट/2020
प्रतिलिपि :- सूचनार्थ/आवश्यक कार्यवाही हेतु।


मुख्य नगर पालिका अधिकारी
नगर परिषद पिपलौदा, रतलाम
पिपलौदा, दिनांक 25.08.2020
15/09/2020

- 1- आयुक्त महोदय, नगरीय प्रशासन एवं विकास म.प्र. भोपाल।
- 2- संयुक्त संचालक महोदय, नगरीय प्रशासन एवं विकास उज्जैन संभाग उज्जैन।
- 3- परियोजना अधिकारी महोदय, जिला शहरी विकास अभिकरण रतलाम।
- 4- प्रशासक महोदय, नगर परिषद पिपलौदा, जिला रतलाम।


मुख्य नगर पालिका अधिकारी
नगर परिषद पिपलौदा, रतलाम



MAYUR THAKKAR & CO.
CHARTERED ACCOUNTANT

Address : 224, Siddhivinayak Tower Freeganj Ujjain (M.P)

Email ID- cjain022@gmail.com

Mobile number- 9806179002,9340148415

AUDIT REPORT IN CONNECTION WITH ANNUAL AUDIT

NAGAR PARISHAD PIPLODHA

We have examined the Receipt & Payment Account, for the year ended on 31st March 2020, attached herewith, of Nagar Parishad Piplodha. With regards to the Audit, we have made the following observation:

- We certify that the Receipt & Payment Account are in agreement with the books of account maintained at the office of Nagar Parishad Piplodha;
- We report the following observations/Suggestions :
- "As per Notes to Accounts in Annexure "A" Attached".
- The observations/ discrepancies /inconsistencies observed in regards with the scope of audit have been detailed out in "Annexure B"
- Details regarding revenue collection against the budgeted targets and the growth attained during the year in comparison to previous year in given in "Annexure C".
- Subject to above,-
- We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit;
- In our opinion, proper books of accounts have been kept by the above-named Entity so far as it appears from the examination of the books.
- In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, given in above Annexure 'A' and 'B' give a true and fair view of the Receipts and Payments account of the Nagar Parishad Piplodha for the year ended on as at 31st March 2020.

Place: Ujjain

Date: 12.08.2020

FOR : Mayur Thakkar & Company

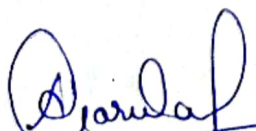
CA. Chirag Jain

Partner

Membership number - 33671

UDIN :





मुख्य नगर प्रलिका अधिकारी
नगर परिषद, पिपलौदा
जिला-रतलाम (म.प्र.)

Notes to accounts

1. The grants/Subsidies were credited in bank accounts of Municipality without intimating about the nature of grant/subsidy. Therefore, it is difficult for the accountants to account the grant in proper heads as well as for auditors in verifying it. The proper sanctioning authority is requested to send the intimation letter specifying the nature of grants/subsidies.
We suggest that summarized statement of monthly grant released and deductions made there from should be obtained from directorate Bhopal and same should be reconciled.
2. ChungiKshatipurti and Yatrikar received from directorate Bhopal is accounted for on net amount actually received in the bank after the deduction from the directorate. Adjustments for deductions made by the directorate, Bhopal from the grant is not grossed up in the books of account. We suggest that deduction made by the directorate should be account for separately.
3. We are unable to verify the details of capitalization of expenditure, since most of the work is in progress. Further in the absence of complete details regarding all the assets of the ULB and fixed assets register Balance Sheet could not be finalised.
4. We suggest that account should be linked with another sweep account with the bank so that idle fund automatically gets transferred to short term deposit without affecting the liquidity of fund, so that extra interest income can be generated.
5. It was observed that proper log registers for vehicle usage, No of KMS of run, vehicles details was not maintained. Therefore we are unable to comment on the diesel/petrol expenses incurred by ULB.
6. ULB has purchase various materials such as for water works, cleaning and electricity but is observed that stock register for the same with consumption of material are not accounted for properly. Thus we are unable to comment upon stock positions of ULB.
7. Cash Book Difference of Rs 6,17,417/- has been shown in receipt and payment account. Such differences should be properly recorded to arrive at the actual position. Details of such differences has been mentioned in the table below:

Date	Difference Nature	Amount
04.04.2019	Debit	1,000/-
09.04.2019	Credit	90/-
27.04.2019	Debit	100/-


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15.05.2019	Debit	2/-
17.05.2019	Credit	180/-
27.05.2019	Debit	3,00,000/-
18.06.2019	Credit	3/-
21.06.2019	Credit	500/-
27.07.2019	Debit	2/-
06.08.2019	Debit	90/-
07.08.2019	Credit	10,12,939/-
21.08.2019	Credit	2/-
24.08.2019	Debit	220/-
17.09.2019	Debit	18/-
19.09.2019	Debit	499/-
29.10.2019	Credit	3/-
17.12.2019	Debit	3,000/-
08.02.2019	Debit	140/-
26.02.2020	Debit	6/-
02.03.2020	Debit	13051/-
13.03.2020	Debit	1/-
17.03.2020	Debit	1600/-
31.03.2020	Debit	97000/-
Net Total (Credit- Debit)		6,17,417/-

8. On Sample verification of Tenders/bids invited during the financial year, it was found that payments were made in excess of the amount quoted by the contractors during the bidding process. It was explained to us that it pertains to the additional work that were done by the contractors on the direction of ULB.
9. Fixed asset register is not maintained and stores register is not properly maintained by ULB. Nagar parishad should be advised to maintain register of fixed assets & Stores register properly containing location, quantity, amount for proper internal control.
10. It is advisable to ULB that work from contractors should be completed within time frame and action to be taken against such contractors if not completed within given time frame.
11. On the basis of records produced before us, Nagar Parishad Piploda has avail term loan under Mukhyamantri Sehari Peyjal Yojana from bank of India account number - 900265410000016 with a sanctioned limit of Rs 2,61,00,000/- . Amount overdue as on 27.08.2019 is Rs 1,82,281/-. No further records produced before us for verification.
12. It is observed that expenditure/Payments for various heads are booked wrongly in inter head of expenditure/payments as total expenditure/payments will be same but individually heads of payments are not showing correct figures.
13. In Case of running projects, where the payments are made as the progress of the work, since the ULB have not maintained double entry accounting records, it is not possible to verify whether the payment are made as per the

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नगर परिषद, पिपलादा

(Signature)




contract terms and whether any excess amount have been paid to the vendors.

14. Details/agreements for the shops auctioned in Nilami were not produced to us for verification.
15. Utilisation certificate for the various expenditure/payments not issued. Utilisation certificate should be issued to ascertaining successfully completion of work as per terms of tender/quotation/sanctioned.
16. The ULB have not prepared balance sheet during the period of audit. Due to un-availability of the records, we cannot verify the same.

Place: Ujjain

Date: 12.08.2020


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नगर परिषद, पिपलौदा
जिला-स्तलाम (म.प्र.)

FOR : Mayur Thakkar & Company

CA. Chirag Jain

Partner

Membership number -433671

UDIN :



AUDIT OF REVENUE

S.No.	INDICATORS	OBSERVATIONS	REMARKS
(i).	The Auditor is responsible for audit of revenue from various sources.	We have audited all the sources by applying Sample Test Check Basis from where municipality is deriving its revenue for the financial year 2019-20 and details of various sources have been reported in Receipt & Payment Account.	Audit of revenue is carried on sample basis on vouchers and receipt books provided for the purpose of audit.
(ii)	Auditor is Responsible for checking the revenue receipts from the counter files of receipt books & verifies that the money received is duly deposited in respective bank accounts.	We have checked the sources of revenue from various sources, by applying sample test check basis from the counterfoils of the receipt books and found that, in some cases there was delay in depositing the cash in the Bank Account. However it was explained to us that, the same was due to Bank Holiday. Moreover it was observed that Proper Receipt Registers were not maintained by the different Revenue Departments of the ULB because of which it was difficult to reconcile the daily Receipts with the Cash Book.	In some cases, delayed deposit was observed due to Bank Holidays/ Saturday/ Sundays.
(iii)	Percentage of Revenue Collection Increase/decrease in various heads in property tax, SamekitKar, ShikshaUpkar, NagriyaVikasUpkar& Other Tax as compared to previous year shall be part of Audit Report.	Percentage of revenue collection increase/decrease in various heads in Property tax, Water tax, Samekit kar, Shop rent, Nagar Vikas upkar and education cess has been mentioned in "Annexure - C".	Percentage of revenue collection has been increased in all the kar except in Samekit kar. Municipality Should focus on recovery of above mentioned taxes in best possible manner and take appropriate action also for long time defaulter.
(IV)	Delay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO	We have checked the sources of revenue from various sources, by applying sample basis from the counterfoils and found that, in some cases there was a delay of depositing the cash in the Bank Account. However it was explained to us that, the same was due to	No discrepancies observed.

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Chartered Accountants
Ujjain

		Bank Holiday.	
(V)	Entries in Cash Book should be verified.	While verifying the entries in the Cash Book it was observed that all the receipts and the funds received are properly recorded as & when received.	The entries in Cash Book have been verified and are properly recorded under the respective head under which it is received.
(VI)	Auditor shall specifically mention in report the revenue recovery against the Quarterly & Monthly Targets. Any lapses in revenue recovery shall form part of report.	Budgets estimated of income and expenditure are prepared on very higher side we suggest that budgeted income and expenditure should be estimated on the basis of actual past income and expenditure. Recovery against target has been specifically mentioned in the table below:	Municipality should use actual figures of past year while preparing budget so that under or over recovery is comparable against budgeted figures.

Details Regarding Revenue collection against the Budgeted Targets

	Particulars	F.Y 2019-20		
		Target	Actual	Under recovery
1	Sampatti Kar	6,25,000/-	2,73,846/-	3,51,154/-
2	Samekit Kar	9,50,000/-	2,00,980/-	7,49,020/-
3	Shiksha Upkar	7,00,000/-	1,24,631/-	5,75,369/-
4	Nagriya Vikas Upkar	3,00,000/-	1,02,654/-	1,97,346/-

We suggest that budgeted income should be estimated on the basis of actual past income collections. If we compare with the budgeted figure the realisation of income is not up to the mark whereas when we compare the same with the past year actual income the growth is positive.

(VII)	The Auditor shall verify the interest income from FDR and verify that interest income is duly & timely recorded in Cash Book.	During the course of Audit it was observed that there are no new investment in FDR during the financial year.	We suggest that accounts should be linked with Auto sweep account with the bank so that idle fund automatically gets transferred to short term deposit without affecting the liquidity of fund, so that interest income can be earned.
(VIII)	The Cases were investments are made	No such instances observed.	No such instances observed.

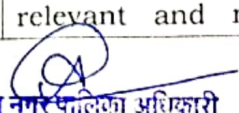
मुख्य नगरपालिका अधिकारी
नगर परिषद, पिपलौदा
जिला-रतलाम (म.प्र.)

Dipak Jain
CHARTERED ACCOUNTANTS
UDHIN

on lesser interest rates shall be brought to the notice of Commissioner/CMO.		
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AUDIT OF EXPENDITURE

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	The auditor is responsible for audit of expenditure under all the schemes.	We have audited the expenditures incurred by the municipality using sample test check basis during the F.Y.2019-20.	Discrepancies observed have been shown under the respective heads below.
(II)	The Auditor is responsible for checking the entries in Cash Book & Verifying them from relevant vouchers.	We have audited the expenditures incurred by the municipality by applying sample test check basis.	No Discrepancies observed on our sample test basis observation.
(III)	Auditor shall check monthly balance of the Cash Book & guide the accountant to rectify the errors.	We have verified the balance of the cash book. On some instances differences has been observed while calculating closing balances which amounts to Rs 6,17,417/-	Double checking of the balances of the Cash book should be done to avoid differences.
(IV)	Auditor shall verify that the expenditure of a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of commissioner/CMO.	The ULB have maintained a Single Cash Book & Bank Accounts for all the State received Grants & ULB's revenue is same and all the expenditures are routed through said Bank accounts. Therefore there are high probability that the expenditure of a particular scheme is done in excess of the funds allocated for the said scheme.	It is advisable that municipality should book expenses/ payments in correct head.
(V)	Auditor shall verify that expenditure is accordance with the guideline's directives act and rules issued by government of India.	We have verified the expenditure and it is accordance with the guideline's directives act and rules issued by government of India.	Not Applicable
(VI)	During the audit financial propriety shall also be checked.	We found that all the expenditures were properly supported by the relevant and required vouchers,	No discrepancies found.


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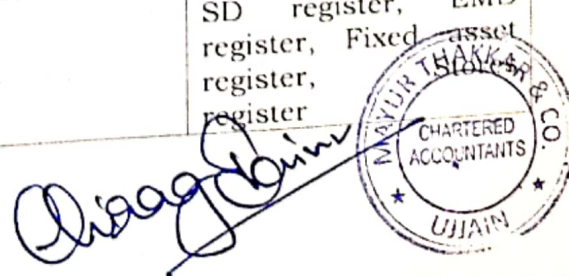


	All the expenditure should be supported by financial administrative sanctions.	they were also adequately supported by the administrative and financial sanction accorded by the competent authority i.e., CMO/President.	
(VII)	All the cases where appropriate sanction has not been obtained shall be reported and the compliance of Audit observation shall be ensured during the Audit.	During the course of audit by applying Sample Test check basis, we did not come across any such expenditure which has been incurred without obtaining permission from the relevant sanctioning authority.	All the expenses were properly sanctioned.
(VIII)	Auditor shall be responsible for verification of scheme project wise Utilization Certificates (UC'S) & shall be tallied with Income& Expenditure records and creation of Fixed Assets.	ULB has not provided the Utilization Certificates for the purpose of audit.	It is suggested that project wise utilisation certificate should be prepared, Further ensure that expenses are line with their projections.
(ix)	The auditor shall verify that all the temporary advances have been fully recovered.	No separate advance register has been maintained by ULB.	It is suggested that advance register should be maintained by ULB So that proper recovery of advances should be done.

AUDIT OF BOOK KEEPING

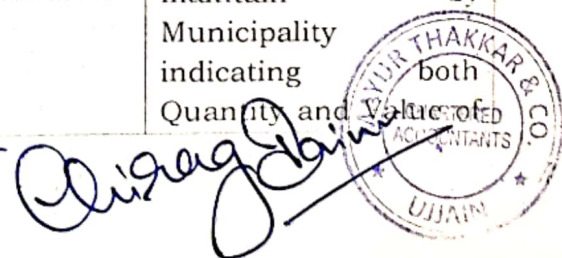
S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	Auditor is responsible for audit of all the books of accounts as well as stores.	We have verified the Cash book, Cashier cash book, Grant register, Bank account statements, Vouchers, Receipt books, and all the records maintained by the municipality and found some discrepancies as mentioned in the notes to accounts attached to this report.	The Books of accounts and records as provided by municipality for the purpose of audit has been verified. Municipality has not properly maintained SD register, EMD register, Fixed asset register, register

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(II)	Auditor shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to ULB, any discrepancies observed should be brought into notice.	The books of Accounts are being maintained in Single Entry Accounting System by applying cash system of Accounting.	The books of accounts are being made in Single entry System based on Cash Basis. Apart from that only Cash Books are maintained. We suggest ULB should follow proper accounting standards based on Double Entry System.
(III)	The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances. All the cases of non-recovery shall be specifically mentioned in the audit report.	No separate advance register has been maintained by ULB.	It is suggested that advance register should be maintained by ULB So that proper recovery of advances should be done.
(IV)	The auditor shall verify that all the temporary advances have been fully recovered.	No separate advance register has been maintained by ULB.	It is suggested that advance register should be maintained by ULB So that proper recovery of advances should be done.
(V)	Bank Reconciliation Statement shall be verified from the records of ULB & the bank concerned.	Bank reconciliation statement has been prepared by ULB and no discrepancies have been observed by us.	No discrepancies observed.
(VI)	Auditor shall be responsible for verifying the entries in the grant register. The Receipt & payments of grants shall be duly verified from the entries in the Cash Book.	Grant register has been prepared by the municipality. Receipts and payment are verified from grant register and no discrepancies have been observed.	Municipality should enquire on timely basis for clarifying the head under which the grants are provided by the government.
(VII)	The Auditor shall verify the fixed assets register from the records & the discrepancies shall be brought to the notice	During the course of audit we observed that the Fixed Asset register is not properly maintained by the ULB.	We Suggest that Fixed asset register to maintain by Municipality indicating both Quantity and Value of Assets.

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	of CMO.		fixed assets.
(VIII)	The auditor shall reconcile the accounts of receipt and payments especially for project funds.	No separate receipt and payment accounts have been prepared related to project fund hence it is not possible for us to reconcile the same.	Balances of Grant Register are not properly inked out.

AUDIT OF FDR

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	The auditor is responsible for audit of all FDR & TDR.	Audit of FDR & TDR is carried on by us and found that no new investments in FDR in the financial year.	No such cases are observed.
(II)	Auditor shall ensure that proper records of FDR are maintained and all renewals are timely done.	Separate register for investments made in FDR is not maintained by the ULB.	No such cases are observed.
(III)	Cases where FDR & TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO.	No such instances observed.	No such cases are observed.
(IV)	Interest earned on FDR shall be verified from entries in the Cash Book.	Interest certificates are taken by the ULB from bank and interest are recorded on cash basis and not on accrual basis.	No such cases are observed.

AUDIT OF TENDER/BIDS


S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	The auditor is responsible for audit of all tenders/bids invited by ULB.	We have audited tenders/ bids invited by the ULB -during the F.Y.2019-20 by applying Sample Test Check Basis and no contraventions or exceptions were	Mentioned in Notes to accounts.

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(Signature)



		noticed during the course of audit has been mentioned in Notes to accounts.	
(II)	Auditor shall check whether competitive tendering procedures are followed for all bids.	By applying Sample Test Check Basis, We found that competitive tendering procedures are being followed by the municipality.	No discrepancies were observed.
(III)	Auditor shall verify that receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.	We have verified the receipts of Bid processing fees/Tender fees on sample test basis.	Separate register should be maintained mentioning the details of tender fees received from the tender and SD deducted.
(IV)	The bank guarantee, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing bank.	As a performance guarantee the municipality obtained bank guarantee from the contractors. During the year no Bank guarantee has been issue and no guarantee has been expired as explained to us by Municipality.	No Such instances have been found.
(V)	The Conditions of BG's shall also be verified and any BG with any such condition which is against the interest of the ULB shall be verified and brought to the notice of Commissioner/CMO.	As explained to us, no guarantees were received by the municipality during the period covered under the audit.	Not Applicable
(VI)	The cases of extension of BG shall be brought to the notice of Commissioner/CMO proper guidance to extend the BG shall also be given to ULB.	No such extension of BG has been found during the course of audit.	None.



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AUDIT OF GRANTS & LOANS

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	Auditor is responsible for audit of Grants given by CG and its utilization.	The Audit of grants has been carried on by us and it has observed that proper grouping of some of the grants are not done.	Utilisation Certificates are not prepared by the ULB for the purpose of audit.
(II)	Auditor is responsible for audit of Grants received from State Government and its Utilization.	We have verified Grants given by CG and its utilization during the course of audit.	Grants must be recorded under proper heading so that its utilization can be recorded and entries in the cash book should be done on which amount is received.
(III)	The auditor shall perform audit of loans provided for physical infrastructure and its utilization. During this audit the auditor shall specifically comment on the revenue mechanism ie; whether the asset created out of the loan has generated desired revenue or not. He shall also comment on the possible reasons for non-generation of the revenue.	During the course of audit, it was observed that, Loan from HUDCO had been taken by the ULB. However no further details of the application of the Loan, Utilisation Certificates have been provided to us for verification.	No such instances observed.
(IV)	The auditor shall specifically point out any diversion of funds from capital receipts/grant/loans to revenue expenditure and from one scheme/project to another.	Diversion of Funds cannot be determined due to improper maintenance of Grant Registers and due to non adherence of guidelines of opening a different Bank account for each of the specified Grant. The ULB have maintained a Single Cash Book & Bank Accounts for all the State received Grants & ULB's revenue is same and all the expenditures are routed through	No such instances observed


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 नगर परिषद, पिपलोदा
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said Bank accounts. Therefore there may be chances that there may be diversion of Grants.

Place: Ujjain

Date: 12.08.2020

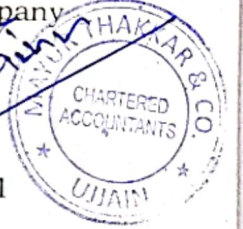
FOR : Mayur Thakkar & Company

CA. Chirag Jain

Partner

Membership number-433671

UDIN:



मुख्य नगर पालिका अधिकारी
नगर परिषद, दिपलौदा
जिला-रतलाम (म.प्र.)

RECEIPT & PAYMENT A/C FOR THE PERIOD 01.04.2019 TO 31.03.2020

मुख्य नगर पालिका अधिकारी
नगर परिषद, पिपलौदा
जिला-स्तलाम (म.प्र.)

Chirag Jain

ani Tanker
Manglik Bhawan Kiraya
Thos Apashisht
Amanat
Other Misc Income
Surcharge
Interest Income
Cash Book Difference

52850.00 Closing Balance
317200.00
137900.00
282200.00
10828.00
1818.00
582664.00
617417.00

16217998.00

TOTAL

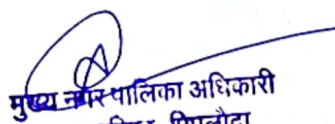
66662473.00 TOTAL

66662473.00

DATE : 12.08.2020

AS PER OUR REPORT ON EVEN DATE

PLACE : UJJAIN


मुख्य नगरपालिका अधिकारी
नगर परिषद, पिपलौदा
जिला-रतलाम (म.प्र.)




NAGAR PARISHAD PIPLODA DISTT. RATLAM

INCOME & EXPENDITURE A/C FOR THE PERIOD 01.04.2019 TO 31.03.2020

INCOME	AMOUNT	EXPENDITURE	AMOUNT
Revenue Expenditure		Grants Received DTY	
Advertisement	255890.00	14 Vitt Ayog	5238000.00
Audit Fees	35000.00	Anugrah Rashi	400000.00
Computer Exp	28044.00	Chungi Shatipurti	9006458.00
Diesel & Petrol	567877.00	Mudrank	291000.00
Electricity Exp.	3661626.00	Rajya Vitt Ayog	1318000.00
Festival Exp	424519.00	Payjal Yojna	1100000.00
Contingency	16312.00	Mulbhut	1953000.00
Duties & Taxes	488443.00	Other Grants	2251177.00
JCB Rent	118801.00	PM Awas Yojna	26780000.00
Insurance	68822.00	Swatchta Grant	530000.00
Jal Pradaya Samagri	354103.00	Vidhayak Nidhi	100000.00
Legal Compliance Fees	75800.00	Sambal Yojna	800000.00
Nirvachan Exp	80185.00	Sadak marramamat	473000.00
Office Exp	160350.00	Yatri Kar Anudan	397000.00
Photo Copy	14527.00		50637635.00
Vraksha Ropan	37954.00	Revenue Receipts	
Sadak Marramat	195514.00	Sampatti Kar Chalu	245212.00
Repair & Maintenance	337382.00	Sampatti Kar Bakaya	28634.00
Sansad Swachdanudan	94000.00	Samekit Kar Chalu	141829.00
Salary	16082081.00	Samekit Kar Bakaya	59151.00
Sambal Yojna Exp.	2200000.00	Shiksha Upkar Chalu	110372.00
Stationary & Printing	120262.00	Shiksha Upkar Bakaya	14259.00
Swachta Mission	1146864.00	Nagriya Vikas Chalu	90213.00
Swagat Exp	8850.00	Nagriya Vikas Bakaya	12441.00
Telephone Exp	26725.00	JalKar Chalu	816277.00
Computer & Printer Exp.	15800.00	JalKar Bakaya	101367.00
Vehicle Exp.	265540.00	JalKar Vilamb	31850.00
Anaj Advance	205000.00		949494.00
SURPLUS DTY	27884581.00	Dukan/Gumti Kiraya	69900.00
		Bus Stand Shulk	191180.00
		Bazar baithak	236950.00
		Bhawan Nirman/Namantran	173895.00
		Navin Nal Connection	39400.00
		NOC/Pramanpatra	52270.00
		Tender Form	32200.00
		Septic Tank	116300.00
		Pashu Panjiyan	48840.00
		Paani Tanker	52850.00
		Manglik Bhawan Kiraya	317200.00
		Thos Apashisht	137900.00
		Other Misc Income	10828.00
		Surcharge	1818.00
		Interest Income	582664.00
		Cash Book Difference	617417.00

TOTAL

54970852.00


TOTAL

54970852.00

DATE : 12.08.2020

AS PER OUR REPORT ON EVEN DATE

PLACE : UJJAIN


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CHARTERED
ACCOUNTANTS
UJJAIN

NAGAR PARISHAD PIPLODA DISTT. RATLAM

BALANCE SHEET AS AT 31.03.2020


LIABILITIES		AMOUNT	ASSETS	AMOUNT
CAPITAL FUND			FIXED ASSETS	
Opening Balance	104822163.00		M M Shahari Payjal Yojna	15453942.00
Add : Surplus DTY	27884581.00	132706744.00	Pyau Stand	14780.00
			Ghar Ghar Sochalaya	1051180.00
			Water Cooler	51750.00
			Cooler	5800.00
			Sadak Nirman	80500.00
			Prakash Samagri	1590689.00
			Pradhanmantri Awas Yojna	86460000.00
			CC Road	8886413.00
			Furniture	56000.00
			Mukti Dham	334538.00
			Naala Nirman	752100.00
			Bhawan Nirman	722717.00
			LOANS & ADVANCES	
			Hudco Loan	986268.00
			Amanat	42069.00
			CURRENT ASSETS	
			Cash & Equivalents	16217998.00
TOTAL		132706744.00	TOTAL	132706744.00

DATE : 12.08.2020

AS PER OUR REPORT ON EVEN DATE

PLACE : UJJAIN

NOTE : In the absense of historical balances of all the assets of the ULB we are hereby unable to provide actual figures of all the assets and liabilities however the above Balance Sheet is prepared on the basis of income & expenses for the year 2019-20.


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NAGAR PARISHAD PIPLODA DISTT. RATLAM (M.P)

BANK RECONCILIATION STATEMENT

AS ON 31.03.2020

RATLAM DCCB # 4445

BALANCE AS PER PASS BOOK 983877.00

BALANCE AS PER CASH BOOK 983877.00

RATLAM DCCB # 5997

BALANCE AS PER PASS BOOK 207019.00

BALANCE AS PER CASH BOOK 207019.00

RATLAM DCCB # 5986


BALANCE AS PER PASS BOOK 226196.00

BALANCE AS PER CASH BOOK 226196.00

RATLAM DCCB # 9024

BALANCE AS PER PASS BOOK 626602.00

BALANCE AS PER CASH BOOK 626602.00


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BALANCE AS PER PASS BOOK

222570.00

ADD : AMOUNT DR IN PASS BOOK NOT IN CASH BOOK

DATE	AMOUNT
April Bank Chg.	66.00
26.04.2019	2799.00
May Bank Chg.	387.00
June Bank Chg.	402.00
July Bank Chg.	180.00
Aug Bank Chg.	138.00
Sep Bank Chg.	33.00
Oct Bank Chg.	133.00
Nov Bank Chg.	53.00
Dec Bank Chg.	221.00
Jan Bank Chg.	130.00
Feb Bank Chg.	128.00
Mar Bank Chg.	99.00

4769.00

LESS : AMOUNT CR IN PASS BOOK NOT IN CASH BOOK

DATE	AMOUNT
13.11.2019	268375.00

268375.00

LESS : AMOUNT DR IN CASH BOOK NOT IN PASS BOOK

DATE	AMOUNT
07.02.2020	10000.00
31.03.2020	2400.00

12400.00

BALANCE AS PER CASH BOOK

-53436.00

HDFC # 7792

BALANCE AS PER PASS BOOK

388550.00

BALANCE AS PER CASH BOOK

388550.00

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HDFC # 3622

BALANCE AS PER PASS BOOK

44035.00

BALANCE AS PER CASH BOOK

44035.00

HDFC # 2194

BALANCE AS PER PASS BOOK

370892.00

BALANCE AS PER CASH BOOK

370892.00

HDFC # 0227

BALANCE AS PER PASS BOOK

583408.00

BALANCE AS PER CASH BOOK

583408.00

STATE BANK OF INDIA # 0123

BALANCE AS PER PASS BOOK

1733777.50

ADD : AMOUNT DEBITED BY BANK NOT IN CASH BOOK

DATE	AMOUNT
12.03.2020	649.00

649.00

BALANCE AS PER CASH BOOK

1734426.50


STATE BANK OF INDIA # 4696

BALANCE AS PER PASS BOOK

824692.00

BALANCE AS PER CASH BOOK

824692.00


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STATE BANK OF INDIA # 5966

BALANCE AS PER PASS BOOK 546415.00

BALANCE AS PER CASH BOOK 546415.00

STATE BANK OF INDIA # 1022

BALANCE AS PER PASS BOOK 8597.00

LESS : AMOUNT CREDITED BY BANK NOT IN CASH BOOK

DATE	AMOUNT	
Interest	286.00	286.00

BALANCE AS PER CASH BOOK 8311.00

STATE BANK OF INDIA # 5179

BALANCE AS PER PASS BOOK 7523.00

LESS : AMOUNT CREDITED BY BANK NOT IN CASH BOOK

DATE	AMOUNT	
Interest	251.00	251.00

BALANCE AS PER CASH BOOK 7272.00


STATE BANK OF INDIA # 4587

BALANCE AS PER PASS BOOK 46479.50

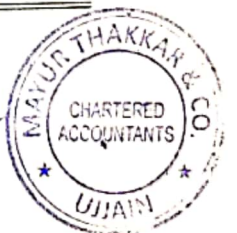
ADD : AMOUNT DEBITED BY BANK NOT IN CASH BOOK

DATE	AMOUNT	
12.03.2020	649.00	649.00

BALANCE AS PER CASH BOOK 47128.50


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AXIS BANK # 2999 (UPTO 31.12.2019)

BALANCE AS PER PASS BOOK

124705.00

BALANCE AS PER CASH BOOK

124705.00

CMPGB # 1683

BALANCE AS PER PASS BOOK

48621.10

BALANCE AS PER CASH BOOK

48621.10

CMPGB # 1980

BALANCE AS PER PASS BOOK

16854.00

BALANCE AS PER CASH BOOK

16854.00

CMPGB # 2477

BALANCE AS PER PASS BOOK

362930.00

BALANCE AS PER CASH BOOK

362930.00


CMPGB # 0148 (AS ON 01.04.2019)

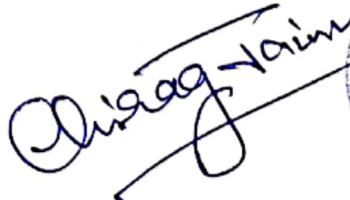
BALANCE AS PER PASS BOOK

224424.00

BALANCE AS PER CASH BOOK

224424.00


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UTTAR PRADESH

SBI # 0145

BALANCE AS PER PASS BOOK

2659674.64

ADD : AMOUNT DEBITED BY BANK NOT IN CASH BOOK

DATE	AMOUNT
03.05.2019	177.00
17.05.2019	177.00
06.06.2019	118.00
09.07.2019	90.00 (5430-5340)
16.09.2019	118.00
09.10.2019	118.00
04.03.2020	106.20
09.03.2020	159.30

1063.50

LESS : AMOUNT CREDITED BY BANK NOT IN CASH BOOK

DATE	AMOUNT
23.04.2019	101.00
24.04.2019	50.00
25.04.2019	18.00
02.05.2019	950.00
23.05.2019	221.00
04.06.2019	1450.00
04.07.2019	165.00
30.07.2019	1900.00
09.10.2019	52.00
03.12.2019	168.00
31.01.2020	40.00

5115.00

LESS : AMOUNT DEBITED IN CASH BOOK NOT IN PASS BOOK

DATE	AMOUNT
09.04.2019	2705.00
11.04.2019	1751.00
11.04.2019	476.00
24.04.2019	2799.00
07.08.2019	10000.00 433353-423353
31.03.2020	3745.00
31.03.2020	25000.00
31.03.2020	1012940.00

1059416.00

ADD : AMOUNT CREDIT IN CASH BOOK NOT IN PASS BOOK

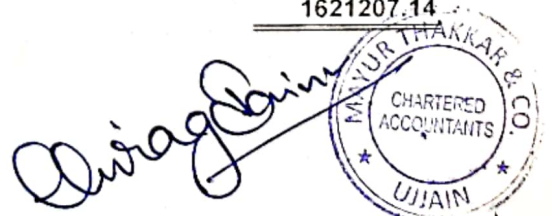
DATE	AMOUNT
17.09.2019	25000.00

25000.00

BALANCE AS PER CASH BOOK

1621207.14

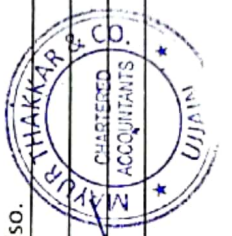
मुख्य नगर पालिका अधिकारी
नगर परिषद, पिपलौदा
जिला-स्तलाम (म.प्र.)



Abstract Sheet for reporting on Audit Paras for Financial Year 2019-20

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
1	Audit of Revenue			
	राजस्व कर वसूली			
		Receipts in Rs.		
		2018-19	2019-20	% of Growth
(i)	संपत्तिकर	176845.00	273846.00	54.85%
(ii)	समीकित कर	234017.00	200980.00	-14.12%
(iii)	नगरीय विकास उपकर	60695.00	102654.00	69.13%
(iv)	शिक्षा उपकर	61234.00	124631.00	103.53%
	कुल योग	532791.00	702111.00	31.78%
	नगर राजस्व वसूली			
(i)	भवन भूमि किराया	358600.00	387100.00	7.95%
(ii)	जल उपभोक्ता प्रभार	915962.00	988894.00	7.96%
(iii)	ठोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार	0.00	137900.00	100.00%
(iv)	अन्य कर / शुल्क	840544.00	917131.00	9.11%
	कुल योग	2115106.00	2431025.00	14.94%
	महा योग	2647897.00	3133136.00	18.33%

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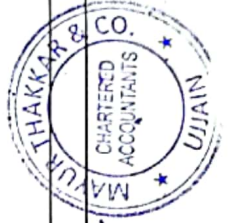
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नगर

2	Audit of Expenditure	The voucher files are properly maintained by nagar parishad and the expenditure made are properly sanctioned.	Bank Charges are not recorded in the Cash book further the interest income of previous year has been recorded in current financial year which has increased the income of ULB.	Income & Expenses should be accordingly in the year in which they accrued.
3	Audit of Book Keeping	The nagar parishad has properly maintained books of accounts, and records related to daily transactions.	Daily Balancing of cash book should be checked twice in order to avoid the errors which have been reported by us in the report.	Fixed Assets should be marked and depreciation should be charged on all assets.
4	Audit of FDR	Nagar Parishad has made no investment in FDR	Interest Certificates from bank should be collected in order record correct interest amount for the year.	Separate Register for FDR should be maintained mentioning the due date of each FDR.
5	Audit of Tenders/Bids	Competative Tendering procedures are followed by nagar parishad.	While vouching the Tender/Bids files it was observed that the evidence proofs such as PAN card, Firm Registration Certificate, Tax Returns of the assessee were not self-certified nor certified by the Chartered Accountant.	Income Evidence Proof & other documents should be accepted which are certified by the Chartered Accountant, so that authenticity can be verified.
6	Audit of Grants & Loans	The records related to grants receipts and payments are not properly maintained by nagar parishad.	The grants received by nagar parishad is through proper channel and the payments are made by the municipality for the purpose for which the same is provided by government. The staff of the parishad is not sure of the head under which some grants are received as the same are directly without mentioning heads.	Municipality should enquire on timely basis for clarifying the head under which the grants are provided by the government.


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7	Any diversion of funds from Capital receipts/ Grants/ Loans to Revenue Nature Expenditure and from one scheme/ project to another	On Sample test check basis we didn't came across any such diversion of fund.	On sample test check basis we didn't came across any such diversion of fund.	On sample test check basis we didn't came across any such diversion of fund.
8	Any Other			
	a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants	Revenue receipts as mentioned Rs. 82,02,177/- & Revenue Exp. as mentioned Rs. 2,71,89,095/- Therefore percentage as required = 189% (2,71,89,095/82,02,177)*100	The revenue expenditure of the nagar parishad as compared to the revenue receipts is more then the double efforts should be given on increasing the revenue receipts.	The nagarparishad should concentrate on more revenue generation so as to fulfill its excessive revenue expenditure and will not have to excessively rely on compensations and grants from government.
	b) Percentage of Capital Expenditure with respect to Total Expenditure	Capital Expenditure Incurred Rs 2,32,55,380/- & Total Expenditure Incurred Rs 5,04,44,475/- Therefore percentage as required = 46.10% (2,32,55,380/5,04,44,475)*100	Capital Expenditure work is in progress	Nil
9	Whether all temporary advances are fully recovered or not.	As explained to us temporary advances are adjusted from the salary of the staff.	Nil	Nil
10	Whether the bank reconciliation has been regularly prepared.	Yes the bank reconciliation statement has been prepared by the parishad at the year end.	Pending Entries in the Reconciliation Statement should be cleared and accounted accordingly.	Entries Regarding the Bank Charges & Interest earned on Saving account balance are not recorded in Cash Book, such entries are pending in the Reconciliation Statement.

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जिला-स्तलाम (म.प्र.)

Disobedience



NAGAR PARISHAD PIPLODA DISTT. RATLAM

EXPENDITURE INFORMATION YEAR 2019-20

Division	District	ULB Name	REVENUE EXPENDITURE				CAPITAL EXPENDITURE				TOTAL EXPENDITURE
			Establishment Exp.	Administrative Exp.	Operation & Maintenance	Interest Exp.	Other Exp.	Capital Expenses	Loan Repayment	Other	
Ujjain	Ratlam	Piplodha	16082081.00	6270216.00	4836798.00	0.00	0.00	22308415.00	417696.00	529269.00	50444475.00

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