कार्यालय नगर पालिका राघौगढ–विजयपुर जिला गुना (म0प्र0)

क्र./837/न.पा./2020–2021 राघौगढ दिनांक 29/04/2021

प्रति,

आयुक्त महोदय,
नगरीय प्रशासन एवं विकास
भोपाल (म.प्र.)

विषय :– नगरीय निकाय की CA ऑडिट रिपोर्ट वर्ष 2019–20 प्रेषित करने के संबंध में।

संदर्भः– संचालनालय का पत्र कमांक/ऑडिट बजट/शाखा–4(क)/7243 भोपाल दिनांक 08/04/2021।

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उपरोक्त विषयान्तर्गत संदर्भित पत्र के कम में नगरीय निकायों की CA ऑडिट रिपोर्ट वर्ष 2019–20 प्रेषित करने के निर्देश प्राप्त हुऐ है। इस निकाय की CA ऑडिट रिपोर्ट वर्ष 2019–20 पत्र के साथ संलग्न कर आपकी ओर सादर प्रेषित है।

संलग्नः– उपरोक्तानुसार

मुख्य नगरपालिका अधिकारी
नगरपालिका राघौगढ़–विजयपुर
जिला–गुना (म0प्र0)

2019-20
Annual Audit Report

Nagar Palika, Raghogarh-Vijaypur

District – Guna *(M.P.)*

Financial Year: 2019-20

Assessment Year: 2020-21

Tibrewal Chand & Co.
CHARTERED ACCOUNTANTS

Level 1, KK-5 Civil Township, Rourkela,
Odisha, India - 769004

REWAL CHAND & CO.
Chartered Accountants

Level 1, KK-5 Civil Township, Rourkela,
Odisha, India - 769004

AUDITOR'S REPORT

We have audited the attached Financial Statement of **"NAGAR PALIKA PARISHAD – RAGHOGARH-VIJAYPUR, DIST - GUNA (M.P.)"** as at 31.03.2020, for the period from 01.04.2019 to 31.03.2020. These financial statements are the responsibility of the Nagar Palika. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts subject to notes gives a true and fair view in conformity with the accounting principles generally accepted in India.

(a) In the case of the Receipt and Payment Account of the receipt and payment of **"NAGAR PALIKA PARISHAD – RAGHOGARH-VIJAYPUR, DIST - GUNA (M.P.)"** during the year ended on 31.03.2020.

(b) In the case of Income and Expenditure Account of the Excess of Income over Expenditures of **"NAGAR PALIKA PARISHAD – RAGHOGARH-VIJAYPUR, DIST - GUNA (M.P.)"** during the year ended on 31.03.2020.

(c) In the case of Balance Sheet of the state of the affairs of **"NAGAR PALIKA PARISHAD – RAGHOGARH-VIJAYPUR, DIST - GUNA (M.P.)"** as on 31.03.2020.

For TIBREWAL CHAND & CO.
Chartered Accountants
FRN – 311047E

Ratiraj Tibrewal
(Partner)
M. No. 062000

Date – 07/09/2020
Place - Gwalior

मुख्य नगरपालिका अधिकारी
नगरपालिका राघौगढ़-विजयपुर
जिला-गुना (म.प्र.)

Nagar Palika - Raghogarh-Vijyapur, Dist. Guna (M.P.)

Receipts and Payments Account

01-Apr-2019 to 31-Mar-2020

Receipts	Amount	Payments	Amount
Opening Balance	19,76,53,999.40	13080-56 - Lease Rental	1,35,258.00
11001-01 - Property Tax	1,12,58,753.00	21010-02 - Arrears of Salary	14,28,738.00
11002-01 - Water Tax	2,71,239.00	21010-02 - Honarium to Member	2,91,627.00
11003-01 - Samekit Kar	13,89,929.00	21010-11 - Salaries & Allowances Staff	4,58,04,879.00
11080-11 - Development Tax	15,98,331.00	21010-21 - Wages	18,11,707.00
11080-42 - Education Cass	25,28,290.00	21040-02 - Retirement Gratuity	4,00,000.00
12010-11 - Stamp Duty on Transfer of Properties	99,252.00	21040-11 - Leave Encashment	14,37,861.00
12010-15 - Mudrank Sulk	11,00,000.00	22011-01 - Electricity Charges	3,18,53,169.00
12020-01 - Compensation in Lieu of Octoi	7,14,92,127.00	22012-11 - Web, Internet	9,370.00
12020-02 - Commercial Tax Adhibhar	1,31,66,000.00	22020-02 - Newspapers	81,544.00
12020-03 - Niryat Kar	1,41,53,000.00	22021-01 - Printing Expenses	4,74,938.00
12020-21 - Compensation in Lieu of Pilgrim Tax	13,24,000.00	22021-02 - Stationery	4,90,976.00
13010-01 - Rent From Market	5,99,185.00	22021-03 - Computer Stationery And Consumables	21,350.00
13010-03 - Rent From Community Halls	12,850.00	22021-04 - Photo Copy Expenses	2,24,105.00
13010-11 - Mutation Fee	19,500.00	22030-11 - Fuel, Petrol and Diesel Own Vehicles	53,97,865.00
13080-56 - Lease Rental	2,40,173.00	22040-02 - Insurance Vehicles	37,143.00
14011-09 - Ghat & Boat Licensing Fees	1,19,100.00	22050-00 - Consolidated Audit Fees	85,200.00
14013-00 - Consoli Fees for Certificate Or Extract	567.00	22052-01 - Technical Fees	1,18,668.00
14013-02 - Birth & Death Registration fees	2,021.00	22060-01 - Advertisement Expenses	10,68,994.00
14040-05 - Property Transfer Charges	7,90,742.00	22060-11 - Publicity Expenses	32,640.00
14040-10 - Delay fees	2,64,389.00	22060-31 - Cultural Events	3,00,284.00
14040-12 - Road Cutting Charges	3,200.00	22080-01 - Expenses for Meeting Of Corporation/MMIC	52,861.00
14040-15 - Nal Connection(Sayojan() Charges	12,340.00	22080-51 - Miscellaneous Expenses	1,86,434.00
14040-18 - Mobile Tower Navinkaran	50,000.00	23010-01 - Water Works	1,51,24,068.00
14050-08 - Water Supply	13,503.00	23010-02 - Street Lighting	48,22,120.00
15011-01 - Sale of Tender Papers	10,77,974.00	23040-01 - Hire Charges Of Machineries	3,31,067.00
15030-01 - Sale of Old Newspaper	70,928.00	23040-02 - Hire Charges of Vehicls	16,55,909.00
16010-01 - From State Government	4,00,000.00	23050-01 - Concrete Roads(CCR)	24,17,547.00
16010-02 - Sambal Yojna	18,00,000.00	23050-04 - Bridges and Flyovers	17,700.00
16010-03 - PMAY Grant	3,46,31,543.00	23050-12 - Open Drains	5,04,661.00
16010-04 - NULM Grant	2,05,00,000.00	23050-21 - Water Ways	2,28,670.00
16010-05 - Swachh Bharat Mission	1,74,18,000.00	23050-22 - Borewell	24,000.00
16022-01 - PMAY Hitgirahi	2,45,000.00	23050-23 - Open Wells	1,75,542.00
17010-01 - Fixed Deposits	33,208.00	23050-41 - Plant & machinery	1,97,220.00
17110-00 - Consolidated Interest From Bank Accounts	99,65,046.55	23050-51 - Garbage Clearance	7,16,234.00
18080-00 - Consolidated Miscellaneous Income	8,400.00	23051-01 - Parks, Nurseries & Gardens	7,82,302.00
21010-11 - Salaries & Allowances Staff	58,296.00	23051-31 - Street Lights	4,400.00
21010-21 - Wages	25,000.00	23052-01 - Office Buildings(R&M)	1,45,347.00
31010-00 Consolidated Muncipal Fund	31,02,136.00	23052-02 - Community Building	2,14,406.00
32010-01 - Special Fund	6,00,00,000.00	23053-00 - Consolidated Repair and maintenance	1,90,901.00
32010-29 - 14th Finance Comission	5,76,54,000.00	23053-01 - Motor Car	43,806.00
32020-01 - Grants From State Finance Commission	61,93,000.00	23053-02 - Jeep	3,91,463.00
32020-10 - Bus Stand DUTF	30,00,000.00	23053-04 - Trucks (Tractor)	10,76,312.00

11 - Grants for Road Construction	36,98,000.00	23053-05 - Tankers	44,738.00
20-40 - CG Adin Jati Room Fund	16,92,000.00	23050-09 - Hearse Van	78,302.00
32020-54 - Rajya Pravatti Yojna	20,13,000.00	23055-02 - Computers	46,412.00
32020-54 - Samgra Samajail suraksha Abhiyan	22,249.00	23055-10 - Cooler	950.00
34010-01 - Earnest Money Deposi (EMD)	12,18,695.00	23080-03 - Garbage & Clearance Expenses	7,37,176.00
34010-21 - Tender Money Deposit	92,000.00	23080-04 - Cleaning by private agency	5,84,967.00
35011-03 - Pension	3,200.00	24070-00 - Consolidated Bank Charges	1,266.36
35020-36 - Labour Cess	2,700.00	25010-00 - Consolidated Election Expenses	4,41,261.00
35020-37 - C GST	11,796.00	25020-00 - Consolidated Own Programme	18,07,650.00
		25020-01 - Night Bus Sarves	1,39,440.00
		25030-00 - Consolidated Share In Programme of Others	2,86,919.00
		26010-12 - Cycle Distribution	11,65,949.00
		26010-19 - Swachh Bharat Mission	51,65,321.00
		26010-22 - Kanyadan Yojna	40,602.00
		26010-23 - Anteshi Rashi	40,000.00
		26010-24 - PMAY	7,24,22,456.00
		26010-25 - Sambal Yojna	10,00,000.00
		26010-26 - NULM SHG	5,80,000.00
		26010-27 - NULM Traning	77,92,080.00
		26010-28 - NULM RO and Other	6,47,530.00
		34010-01 - Earnest Money Deposi (EMD)	1,15,226.00
		35011-03 - Pension	3,200.00
		35012-18 - StaffLoan	31,42,410.00
		35020-01 - Provident of Employees GPF	3,80,840.00
		35020-10 - EPF	24,23,698.00
		35020-13 - Commercial Tax Payable	1,80,864.00
		35020-21 - TDS Employess	47,635.00
		35020-22 - TDS - Contractors	31,19,304.00
		35020-36 - Labour Cess	11,40,157.00
		35020-37 - C. GST	13,70,923.00
		41010-02 - Grounds	2,57,593.00
		41020-06 - Boundry Wall	87,887.00
		41030-03 - Streets	4,79,122.00
		41040-00 - Consolidated Plant & Machinery	4,93,220.00
		41040-01 - Pump Set	2,86,823.00
		41050-05 - Tankers	4,78,800.00
		41050-10 - Tempo	1,03,07,049.00
		41060-02 - Computers	51,360.00
		41060-08 - Printer	10,050.00
		41060-10 - Cooler	6,700.00
		41060-11 - CCTV	9,60,314.00
		41070-01 - Chairs	25,050.00
		41070-02 - Tables	12,500.00
		41070-03 - Almirah	73,500.00
		41070-05 - Fans	45,580.00
		41210-01 - Building	14,41,738.00
		41210-03 - CWIP - Community Toilet Complex	22,38,880.00
		41210-05 - CWIP - Building Commercial	66,64,428.00
		41210-07 - CWIP - Roads - Concrete	4,45,51,747.00
		41210-08 - CWIP - Drains < 4 Feet	77,67,034.00
		41210-19 - School Boundary	9,70,866.00

		41210-20 - Borwell	9,49,040.00
		41210-51 - Plant & Machinery	16,000.00
		41220-31 - Waterways	4,03,680.00
		41220-32 - Water Tank	4,28,621.00
		Closing Balance	23,83,34,517.59
Total	54,30,98,661.95	Total	54,30,98,661.95

As per our report of even date annexed.
For TIBREWAL CHAND & CO.
CHARTERED ACCOUNTANTS
FRN - 311047E

मुख्य नगरपालिका अधिकारी
नगरपालिका राघौगढ़-विजयपुर
जिला-गुना (म.प्र.)

RATIRAJ TIBREWAL
(Partner)
Mem. No. 062000

Date : 07/09/2020
Place : Gwalior

Nagar Palika - Raghogarh-Vijyapur, Dist. Guna (M.P.)

Income and Expenditure Account

01-Apr-2019 to 31-Mar-2020

Expenditure	Amount	Amount	Income	Amount	Amount
2 - Revenue Expenditure		22,09,67,461.36	1 - Revenue Income		20,65,23,332.55
210 - Establishment Expenses	5,70,86,099.00		110 - Tax Revenue	1,70,46,542.00	
220 - Administrative Expenses	4,04,35,541.00		120 - Assigned Revenues & Compensations	10,13,34,379.00	
230 - Operations & Maintenance	3,19,15,347.00		130 - Rental Income From Municipal Properties	7,36,450.00	
240 - Interest & Finance Charges	1,266.36		140 - Fees & User Charges	12,55,862.00	
250 - Programme Expenses	26,75,270.00		150 - Sale & Hire Charges	11,48,902.00	
260 - Revenue Grants, Contribution and Subsidies	8,88,53,938.00		160 - Revenue Grants, Contribution & Subsidies	7,49,94,543.00	
270 - Provisions and Write Off			170 - Income From Investments	33,208.00	
271 - Miscellaneous Expenses			171 - Interest Earned	99,65,046.55	
272 - Depreciation			180 - Other Icome	8,400.00	
			Excess of Expediture over Income	1,44,44,128.81	
Total	22,09,67,461.36		Total	22,09,67,461.36	

As per our report of even date annexed.
For TIBREWAL CHAND & CO.
CHARTERED ACCOUNTANTS
FRN - 311047E

RATIRAJ TIBREWAL
(Partner)
Mem. No. 062000

Date : 07/09/2020
Place : Gwalior

मुख्य नगरपालिका अधिकारी
नगरपालिका राघौगढ़-विजयपुर
जिला-गुना (म.प्र.)

Nagar Palika - Raghogarh-Vijyapur, Dist. Guna (M.P.)
Assets and Liabilities Statement
01-Apr-2019 to 31-Mar-2020

Liabilities	Amount	Amount	Assets	Amount	Amount
			Current Assets		23,83,34,517.
Loans (Liability)			45010-00 Cash-in-Hand		
Current Liabilities			Bank Accounts	23,83,34,517.59	
3 - Capital Receipts and Liabilities		33,62,23,853.40	**4 - Capital Expenditure & Assets**		8,34,45,207.
310 - Municipal (General) Fund	20,07,56,135.40		410 - Fixed Assets	1,35,75,548.00	
311 - Earmarked Funds			411 - Accumulated Depreciation		
312 - Reserve Funds			412 - Capital Work-in-Progress	6,98,69,659.00	
320 - Grants, Contribution for Specific Purposes	13,42,72,249.00		420 - Investments -General Fund		
340 - Deposits Received	11,95,469.00		421 - Investments -Other Funds		
350 - Other Liabilities			430 - Stock-In-Hand		
			431 - Sundry Debtors (Receivables)		
			440 - Pre-Paid Expenses		
			460 - Loans, Advances and Deposits		
			470 - Other Assets		
			Income & Expenditure A/c		1,44,44,128.8
			Opening Balance		
			Current Period	1,44,44,128.81	
Total		33,62,23,853.40	Total		33,62,23,853.4

मुख्य नगरपालिका अधिकारी
नगरपालिका राघौगढ़-विजयपुर
जिला-गुना (म.प्र.)

Date : 07/09/2020
Place : Gwalior

As per our report of even date annexed
For TIBREWAL CHAND & CO.
CHARTERED ACCOUNTANTS
FRN - 311047E

RATIRAJ TIBREWAL
(Partner)
Mem. No. 062000

Nagar Palika - Raghogarh-Vijyapur, Dist. Guna (M.P.)
Bank Reconciliation Statement
As on 31st March 2020

Sr No	Bank Name	Account No.	Balance As Per Pass Book	Balance As Per Cash Book	Difference (If Any..)
1	State Bank of India	53021445705	5,39,79,580.00	5,39,79,580.00	-
2	State Bank of India	53030426155	7,50,133.00	7,50,133.00	-
3	State Bank of India	5017251964	11,20,887.55	11,20,887.55	-
4	State Bank of India	10574953603	1,46,88,110.00	1,46,88,110.00	-
5	Axis Bank	679010100002141	11,85,560.00	11,85,560.00	-
6	Panjab National Bank	4973000100003317	4,94,803.00	4,94,803.00	-
7	HDFC Bank	50100074566984	1,12,55,668.00	1,12,55,668.00	-
8	Axis Bank	914010050623421	2,96,02,945.00	2,96,02,945.00	-
9	Canara Bank	6164101000033	41,68,322.00	41,68,322.00	-
10	Axis Bank	915010065029714	4,90,09,174.00	4,90,09,174.00	-
11	State Bank of India	63022313159	7,86,808.00	7,86,808.00	-
12	Panjab National Bank	4973000100101220	1,08,72,272.64	1,08,72,272.64	-
13	Axis Bank	914010044263163	22,61,861.00	22,61,861.00	-
14	State Bank of India	53021413455	2,48,431.00	2,48,431.00	-
15	State Bank of India	63007935972	2,61,300.00	2,61,300.00	-
16	State Bank of India	63049619110	1,83,647.00	1,83,647.00	-
17	State Bank of India	53021415351	9,88,884.00	9,88,884.00	-
18	State Bank of India	53021445716	2,51,766.00	2,51,766.00	-
19	Panjab National Bank	4973000100101567	2,41,11,679.40	2,41,11,679.40	-
20	Jila Shakari Kendriy Bank	680550948718	1,04,71,949.00	1,04,71,949.00	-
21	Madhyanchal Gramin Bank	8033919074	1,18,898.00	1,18,898.00	-
22	Madhyanchal Gramin Bank	8033307957	8,85,117.00	8,85,117.00	-
23	Jila Sahri Vikash Bank	180000340713	48,894.00	48,894.00	-
24	Axis Bank	919010040316879	2,05,07,339.00	2,05,07,339.00	-
25	Axis Bank	914010044203820	80,489.00	80,489.00	-
	TOTAL		23,83,34,517.59	23,83,34,517.59	0.00

There is no Difference Between Cash Book Balance and Pass Book Balance as on 31st March 2020 Hence BRS is Nil.

As per our report of even date annexed.
For TIBREWAL CHAND & CO.
CHARTERED ACCOUNTANTS
FRN - 311047E

मुख्य नगरपालिका अधिकारी
नगरपालिका राघौगढ़-विजयपुर
जिला-गुना (म.प्र.)

RATIRAJ TIBREWAL
(Partner)
Mem. No. 062000

ate : 07/09/2020
lace : Gwalior

AUDITOR's SCOPE OF WORK

Annexure - B

udit of Revenue :

	Indicators	Observations	Remarks
(i)	The Auditor is responsible for revenue from various sources.	We Have Verified Cash Book For Revenue Audit of Nagar Palika Palika From Various Sources i.e Tax Revenues, Rental & Premium From Municipal Properties, Fees & Other User Charges, Revenue Grants, Interest Earned And Other Revenue Receipts.	Nagar Palika must take strict action for any revenue leakage and give proper direction to all the Employees to do that task in sencere manner. We also found that there are some Bank Accounts in which idle amount deposited, we suggest Nagar Palika should convert that accounts with Swip Accounts so that Nagar Palika will earn Interest of FDR.
(ii)	He is also responsible to check the revenue receipts from the counterfiles of receipt books and verify that the money received is duly deposited in respective bank account.	We have Checked All Revenue Receipt From The Counter File Of Receipt Book And Verified That Money Received Is Also Deposited In Respected Bank Account.	
(iii)	Percentage of revenue collection increase/decrease in various heads in property tax, Samekit kar, Shiksha upkar, Nagriya Vikash Upkar and Other tax, compared to previous year shall be part of report.	Revenue Collection details have been verified by us and insert the same in Abstract Sheet (Annexure - C)	
(iv)	Deleay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO.	Few cases were found where tax deposition delayed more then two days and we have brought to the notice of CMO about this.	
(v)	The entries in cash book shall be verified.	All Cash Book have been verified With The Receipts And Payments Voucher And Rokariya Receipts.	
(vi)	The auditor shall specifically mention in the report, the revenue recovery against the quaterly and monthly targets. Any lapses in revenue recovery shall be part of report.	We have verified revenue recovery done by Nagar Palika and financial details are providing in Abstract Sheet (Annexure - C)	
(vii)	The Auditor shall verify the interest income from FDR's and verify that interest income is duly and timely accounted for in cash book.	Interest Income was counted in the Cash Book at the time maturity only.	
(viii)	The cases where, the investments are made on lesser interest rates shall be brought to the notice of the commissionar/CMO.	No case found.	

2. Audit of Expenses :

	Indicators	Observations	Remarks
(i)	The Auditor is responsible for audit of expenditure under all the scheme.	All Schemes Expenditures have been Audited by us.	Nagar Palika has made addequate payment to vendors under the applicable laws but we have found few cases where payments were not according to that. We suggest that All the Officials of Nagar Palika must validated all the Expenditures.
(ii)	He is also responsible for checking the entries in cash book and verifying them from relevant vouchers.	We Have Checked And Verified Cash Book entries With The Relevent Vouchers. Descripencies noticed are mentioned in Attached Audit Note Sheet.	
(iii)	He should also check monthly balances of the cash book and guide the accountant to rectify errors, if any.	We Have Checked Monthly Closing Balances of Cash Book and if there is any errors we notified it to CMO/Accountant.	
(iv)	He shall verify that the expenditure for a perticular scheme is limited to the finds allocated for that perticular scheme any over payment shall be brought to the notice of Commissioner/CMO.	We have verified all the expenditure detail as provided to us and if there is any case where over payment done by the Nagar Palika, same has been notified to CMO.	
(v)	He shall also verify that the expenditure is accordance with the guidelines, directives acts and rules issued by Government of India/State Government.	All Expenditures Are Made In Accordance With The Guidelines,Directives,Acts And Rules Issued By Government Of India/State Government.	
(vi)	During the audit financial propriety shall be checked. All the expediture shall be supporded by financial and Administrative saction accorded by Limits of the sanctioning authority.	All The Expenses Were Under Financial Propriety And The Expenditure Is According To The Financial And Administrative Sanction Accorded By The Competent Authority.	
(vii)	All the cases where appropriate sanctions have not been obtained shall be reported and compliances of audit observations shall be ensured during the audit. Non	No case found	

मुख्य नगरपालिका अधिकारी
नगरपालिका राघौगढ़-विजयपुर
जिला-गुना (म.प्र.)

	...uditor shall be responsible for Verificaton Of Scheme Project Wise Utilization Certificates (UC'S.) U.C's shall be Tallied With The Income & Expenditure Records And Creation Of Fixed Asset.	During Our Audit We Found That UC's are Not Prepared By ULB.	

3. Audit of Book Keeping :

	Indicators	Observations	Remarks
(i)	The Auditor shall be responsible for Audit of All The Books Of Accounts As Well As Stores.	We have Checked All The Books Of Accounts Which Maintained By The Nagar Palika.	
(ii)	He Shall verify All The Books Of Accounts And Stores Are Maintained As Per Accounting Rules Applicable To Urban Local Bodies. Any Descripencies Shall Be Brought To The Notice Of Commissioner/CMO.	Nagar Palika is not Maintain All The Books of Accounts eg. Ledger, Grant Register, Fixed Assests Register etc As Per Accounting Rules Applicable to Urban Local Bodies.	
(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 Audit Report.	There is No Advance Register as Nagar Palika has not given any Advance.	
(iv)	Bank Reconciliation Statements (BRS) Shall Be Verified From The Records Of ULB And The Bank Concerned. If Bank reconciliaton statements are not prepared, the auditor will help in the prepartion of BRS.	BRS has been prepared by ULB at the end of Financial year.	All Books are maintained in well condition and we suggest that the same should be carried for future.
(v)	He Shall be responsible for verifying Enteries In The Grant Register. The Receipts And Payments Of Grants Shall Be Duly Verified From The Entries In The Cash Book.	We Have Checked Grant Register Which is Maintained by ULB And Verified The Same From Cash Book we found that there are some unkown Grant received during the year which details are not available.	
(vi)	The auditor shall verify the Fixed Assets Register from other records and discrepancies shall be brought to the notice of Commissioner/CMO.	FAR is not prepared by ULB, this work will be done with Dual Entry Complilation of Accounts.	
(vii)	The auditor shall reconcile the accounts of receipts and payments especially for project funds.	We Have Reconcile Reciept & Payment Of Project Fund As Per Cash Book.	

4. Audit of FDR :

	Indicators	Observations	Remarks
(i)	The Auditor is resposible for audit of all Fixed deposits and term deposits.	We have verified FDRs with the original copies.	
(ii)	It shall be ensured that proper records of FDR's are maintained and all renewls are timely done.	FDR register has prepared by ULB and Renewal of FDRs were recorded in Cash Book.	All entries related to FDR should be posted in FDR register and Cash Book also.
(iii)	The cases where FD's/TDR's are Kept at Low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO.	No case found.	
(iv)	Interest earned on FDR/TDR shall be verified from entries in cash book.	FDR Interest is not recorded in cash book on timely basis. It is recorded at the time of maturity only.	

5. Audit of Tenders :

	Indicators	Observations	Remarks
(i)	The auditor is responsible for udit of all tenders/bids invited by the ULB's are done	We have examine Tender/Bid Documents invited by ULB.	Nagar Palika has called all the tenders with proper media. We suggest that Nagar Palika must carry this practice.
(ii)	He shall check Whether competative tendering procedures are followed for all bids.	Competative tendering procedures are followed.	
(iii)	He shall Verify the receipts of tender fee/bid processing fee/performance gurantee both during the construction and maintenance period.	All the entries are verified.	
	The bank guarantees, if received in lieu of bid		

मुख्य नगरपालिका अधिकारी
नगरपालिका राघौगढ़-विजयपुर
जिला-गुना (म.प्र.)

	...nditions of BG's Shall also 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/CMO.	Not Applicable.	
(vi)	The cases of extension of BG's shall be brought to the notice of Commissioner/CMO. Proper guidance to extend the BG's shall also be given to ULB's.	Not Applicable.	

6. Audit of Grants & Loans :

	Indicators	Observations	Remarks
(i)	The auditor is responsible for audit of grants given by central Government and it's utilization.	We have Covered All Grant Received From Central Government but UC was not provided to us.	Nagar Palika has maintained all the records for Grants received to it. We suggest that they must bifurcate grants eg. State Share, Central Share.
(ii)	He is Also responsible for audit of grants received from State Government and it's utilization.	We have Covered All Grant Received From State Government but UC was not provided to us.	
(iii)	He Shall Perform audit of loans provided for physical infrastructure and it's utilization. During this 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.	Neither Assets/Physical Infrastructure has been generated out of Loan taken.	
(iv)	The Auditor shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure and from one scheme/project to another.	During Audit We have Found That few 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.	

मुख्य नगरपालिका अधिकारी
नगरपालिका राघौगढ़-विजयपुर
जिला-गुना (म.प्र.)

Nagar Palika - Raghogarh-Vijaypur

District - Guna (M.P.)

me of Auditor - Tibrewal Chand & Co., Rourkela (Odhisa)

stract Sheet for Reporting on Audit Paras for Financial Year 2019-20

Annexure - C

No.	Parameters	Description			Observations in Brief	Suggestions
1	Audit of Revenue	Receipts in Rs.				
	राजस्व कर वसूली	Year 2018-19	Year 2019-20	% of Growth		
i	संपत्तिकर	1,31,26,517.00	1,12,58,753.00	-14.23	उपरोक्त सारणी के अवलोकन के पश्चात यह कहा जा सकता है कि नगर परिषद् द्वारा विगत वर्ष की तुलना में इस वर्ष सभी तरह के करों एवं शुल्कों की वसूली में 7.06 प्रतिशत की कमी दर्ज की गयी है। परन्तू शिक्षा उपकर एवं भवन भूमि किराया वसूली में इस वर्ष कमी आयी है। परिषद द्वारा बताया गया की ठोस अपशिष्ट प्रबंधन प्रभार की वसूली अभी परिषद् द्वारा नही की जा रही है। (राजस्व कर वसूली में 7.06 प्रतिशत की कमी आयी है एवं गैर राजस्व वसूली में कुल 10.37 प्रतिशत की कमी दर्ज की गयी है) नगर पालिका द्वारा वित्तीय वर्ष २०१९.२० के शेष कर वित्तीय वर्ष २०२०.२१ में प्राप्त हुए है।	1. नगर परिषद में उपलब्ध कर्मचारियों की संख्या कम होने की बजह से राजस्व वसूली प्रभावित होती है अतः अधिक कर्मचारियो की नियुक्ति की जानी चाहिऐ. 2. नगर परिषद द्वारा राजस्व वसूलि हेतू आधुनिक तकनीक का प्रयोग किया जाना चाहिऐ जैसे की आनलाइन भुगतान एवं स्वाइप मशीन आदि। 3. जिन व्यक्तियो द्वारा समय पर कर का भुगतान ना किया जाये उनको विरूद्व दण्डात्मक कार्यवाही की जानी चाहिऐ। 4. समय पर कर का भुगतान करने वाले कर दाताओं को प्रोत्साहित करने हेतू करो में रियायत दी जानी चाहिऐ। 5. समय–समय पर कर वसूली हेतू नगर के विभिन्न स्थानो पर कैम्पों का आयोजन किया जाना चाहिए।
i	समेकित कर	10,68,648.00	13,89,929.00	30.06		
i	नगरीय विकास उपकर	14,12,239.00	15,98,331.00	13.18		
v	शिक्षा उपकर	24,41,365.00	25,28,290.00	3.56		
	कुल योग	**1,80,48,769.00**	**1,67,75,303.00**	**-7.06**		
	गैर राजस्व वसूली					
	भवन भूमि किराया	3,72,452.00	8,52,208.00	128.81		
	जल उपभोक्ता प्रभार	4,11,646.00	2,71,239.00	-34.11		
i	ठोस अपशिष्ट प्रबंधन प्रभार	-	-	-		
	अन्य कर एवं शुल्क	44,01,400.00	35,24,264.00	-19.93		
	कुल योग	**51,85,498.00**	**46,47,711.00**	**-10.37**		
	महायोग	**2,32,34,267.00**	**2,14,23,014.00**	**-7.80**		

मुख्य नगरपालिका अधिकारी
नगरपालिका राघौगढ़-विजयपुर
जिला-गुना (म.प्र.)

Nagar Palika - Raghogarh-Vijaypur

District - Guna (M.P.)

ne of Auditor - Tibrewal Chand & Co., Rourkela (Odhisa)

No.	Parameters	Description	Observation in Brief	Suggestions
	Audit of Expenditure	Auditor's liability to check all the expenses are accordance with the Sanction made for it and also check all expenses are made with proper Authentication.	We Have Covered All Schemes Expenditures .	Nagar Parishad has made addequate payment to vendors under the applicable laws but we found few cases where payments were not according to that. We suggest that All the Officials of Nagar Parishad must validated all the Expenditures.
	Audit of Book Keeping	The Auditor Verified All The Books Of Accounts As Well As Stores.	We have Checked All The Books Of Accounts Which Maintained By The Nagar Parishad and we found that some books are not prepared by ULB.	All Books are maintained in well condition except Fixed Asset Register, Ledger, Grant Register etc.We suggest Nagar Parishad to maintain all the records in a proper manner.
	Audit of FDR	All Fixed Deposits And Term Deposits Are Verified.	Yes We Have Verified All The FDRs separate register was maintaing for the same. Renewal of FDRs are timely recorded in the Cash Book.	FDR register should be maintained and all entries related to FDR should be posted in FDR register and Cash Book also.
	Audit of Tenders/Bids	Audit of all tenders/bids invited by the Nagar Parishad's are done	We have examine Tender/Bid Documents invited by Nagar Parishad.	Nagar Parishad has called all the tenders with proper media. We suggest that Nagar Parishad must carry this practice.
	Audit of Grants & Loans	Audit of all grants given by central/state Government and it's utilization are done.	We have Covered All Grant Received From Central/State Government.	Nagar Parishad has mantained all the records for Grants received to it. We suggest that they must bifurcate grants eg. State Share, Central Share.
	Incidences relating to diversion of funds from capital receipts/ grants/ loans to revenue nature expenditure and fromone scheme/project to another		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	Nagar Parishad can give proper attention in that matter as that decide the Asset creation and bifurcate the revenue nature items.
	Any other	Revenue [illegible] Percentage		

मुख्य नगरपालिका अधिकारी
नगरपालिका राघौगढ़-विजयपुर

a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to revenue receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty	12,94,36,987.00	2,01,96,156.00	Revenue Expenditures with respect to Revenue Receipts 640.90%.	Material Purchase Amount Included in Operation & Maintenance of Water Supply, Public Lighting & Cleaning that's Why there is excess Difference in Percentage of Revenue Exp over revenue receipts.	Nagar Parishad should maitain all the records of Expenditure with respect to Revenue Expenditure and Capital Expenditure.
b) Percentage of Capital Expenditure with respect to Total Expenditure	Capital Exp.	Total Exp.	Percentage		
	7,90,07,582.00	30,47,64,144.40	Capital Expenditures with respect to Total Expenditures are 25.92%.	Capital Expenditure are having substantioal with respect to Total expenditure made by the Nagar Parishad.	Nagar Parishad should maitain all the records of Expenditure with respect to Revenue Expenditure and Capital Expenditure.
Whether all the temporary advances have been fully recovered or not.	Auditor is liable to check all the advances given on temporary basis.			We have check and found that there is no temporary advance is provided by ULB during the year.	NA
Whether bank reconciliation statement have been regulerly prepared.	As per the rules Nagar Parishad Should Prepared Bank Recociliation Statement on Monthly Basis.			During Our Audit we found that ULB is not Preparing Bank Recociliation Statement on Monthly.	We Suggest Nagar Parishad officials to Prepared BRS on Monthly basis for identifying the reasons behind the differences between cash book balance and Bank Account Balance.

For TIBREWAL CHAND & CO.
CHARTERED ACCOUNTANTS
FRN - 311047E

RATIRAJ TIBREWAL
(Partner)
Mem. No. 062000

07/09/2020
: Gwalior

मुख्य नगरपालिका अधिकारी
नगरपालिका राघौगढ़-विजयपुर
जिला-गुना (म.प्र.)