

SOURABH JAIN & CO

Chartered Accountants

CA SHIVAM AGRAWAL

Partner



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AUDITOR'S REPORT

To,
**THE CHIEF MUNICIPAL OFFICER,
NAGAR PALIKA PARISHAD,
RAJNAGAR
DISTRICT CHHATARPUR(M.P.)**

We have audited the attached Receipt and Payment account and prepared Bank reconciliation statement of **Nagar Parishad Rajnagar** as on 31-03-2020. These financial statements are the responsibility of the Parishad. Our responsibility is to express an opinion on these financial statements based on our audit.

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

We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.

In our opinion, proper books of accounts have been kept by the Parishad so far as it appears from our examination of those books.

The Receipts and Payment Account dealt with by this report are in agreement with the Books of Account.

In our opinion and to the best of information and according to the explanation given to us, the accounts read with the schedule and notes thereon give a true and fair view:

- a. In case of Receipts & Payments Accounts, for the year ended as on 31.03.2020.

FOR: M/S SOURABH JAIN & CO.

(CHARTERED ACCOUNTANT)

(FRN 015644C)


CA SHIVAM AGRAWAL

Partner

Membership No. 437167

Place: Chhatarpur

Date: 27.09.2020

UDIN-20437167AAAABQ3053

NAGAR PARISHAD RAINAGAR
RECEIPT AND PAYMENT ACCOUNT
FOR THE YEAR ENDED 31st MARCH, 2020

RECEIPTS	AMOUNT (in Rs.)	PAYMENTS	AMOUNT (in Rs.)
TO OPENING BALANCES B/D (As per annexure-A)	5,27,93,381.25	ADMINISTRATIVE EXPENSES	
FEES AND CHARGES		ADMINISTRATIVE EXPENSES	1,73,870.12
LICENCE FEE	1,875.00	PRINTING & STATIONERY	79,786.16
REGISTRATION FEE	97.00	ADVERTISEMENT & PUBLICITY	1,24,105.00
POND CONTRACT RECEIPT	6,100.00	LEGAL & PROFESSIONAL FEE	3,28,382.00
NAL COMBINATION ROAD CUTTING FEE	3,04,729.00	ACCOUNTING CHARGES	2,35,400.00
		TELEPHONE & FAX EXPENSES	93,383.00
		BANK CHARGE	3,714.74
GRANTS, CONTRIBUTION & SUBSIDIES		FURNITURE & FIXTURE PURCHASES	1,19,879.31
14th FINANCE COMMISSION	1,06,24,000.00	ELECTRICITY EQUIPMENT	1,01,827.40
MOOL BHOOT GRANT	33,57,000.00	POSTAGE & COURIER	1,000.00
STATE FINANCE GRANT	39,31,000.00	ESTABLISHMENT EXPENSES	
ROAD REPAIRS GRANT	8,83,000.00	SALARY, WAGES, GPF & ARREARS PAID	1,40,87,231.00
CHIEF MINISTER INFRASTRUCTURE LOAN	80,00,000.00	TOURS & TRAVELLING EXPENSES	28,611.00
SAMBAL YOJANA (NAYA SABERA)	6,25,000.00	PARSHAD MAANDEY EXPENSES	5,57,766.00
VIDHAYAK NIDHI (CONSTRUCTION WORK)	4,80,241.00	OPERATION & MAINTENANCE	
PM AWAS YOJANA	2,54,80,000.00	Operations	
RENTAL INCOME		WATER SUPPLY	
MARKET SHOP RENT	2,32,714.00	SAMBAL YOJANA	14,25,000.00
BAZAR & BUS STAND FEE	92,290.00	SWACHHATTA MISSION	3,55,087.80
SAPTAHRIK BAZAR	81,223.00	PM AWAS YOJANA	3,47,30,118.00
JALSENA POND RENT	30,525.00	VIDHAYAK NIDHI	10,000.00
BANK BUILDING RENT	1,21,836.00	OTHER CONSTRUCTION WORK OPERATION EXPENSES	1,13,748.88
PEDA KHANA SHOP RENT	2,030.00	CONSTRUCTION WORK	
DANIK BAZAR	42,560.00	CONCRETE ROAD CONSTRUCTION	49,65,065.96
PATHAKA BAZAR RENT	5,000.00	DRAINAGE WORK	20,68,659.39
RECEIPT FROM ASTHAEE BHOOKHAND	17,850.00	BUILDING WORK	17,547.04
RECEIPT FROM ADVERTISING SPACE	3,840.00	PAVER BLOCK WORKS	4,49,108.57
WATER TANK RENT	900.00	WATER SUPPLY LINE	9,33,221.10
FIRE VAHAN RENT	2,000.00	POND REUTIFICATION EXPENSES	2,64,928.79
TAXES/DUTIES COLLECTION		PERSONAL TOILET	11,33,464.38
CHUNGU KSHATI PURTI	1,36,68,858.00	PUBLIC TOILET	3,29,506.64
MUDRANT SHULK	8,13,000.00	CONSTRUCTION UNDER PMAY	1,43,235.00
SAMEKIT TAX	2,60,640.00	CULVERT CONSTRUCTION WORK	61,343.25
WATER TAX	3,66,856.00	Cleaning:	
PROPERTY TAX	4,01,912.00	CLEANING MATERIAL PURCHASED	7,87,869.96
YATRI KAR	5,23,000.00		
NIRYAT KAR	12,000.00		




Chief Municipal Officer
 Nagar Parishad Rainagar
 Distt Chhatrapur (M.P.)

SIRSHA KAR VIKAS UPKAR PROPERTY TAX INTEREST WATER TAX INTEREST WATER CESS SHOP CESS OTHER INCOME INTEREST RECEIPT (as per annexure - B) BUILDING ANUGYA SHRAMIK UPKAR WATER HARVESTING CHARGE STATIONARY SALES PENALTIES & CORONATION MAL VAHAN SHULK OTHER RECEIPTS PAYMENT RETURN ADVANCE FOR EXPENSES RETURNED JILA YOJANA RECEIPT SHAV VAHAN OTHER TAX COLLECTION COST/SGST	Repairs and Maintenance VEHICLE REPAIR & MAINTENANCE EXPENSES: WATER LINE REPAIR HAND PUMP REPAIR ELECTRICITY MOTOR REPAIR COMPUTER REPAIR DRAIN WORK REPAIR BUILDING WORK REPAIR POND REPAIR & MAINTENANCE ROAD REPAIR & MAINTENANCE Others VEHICLE INSURANCE GARDEN PLANTATION OTHER EXPENSES ELECTRICITY BILL PAID LOAN INSTALLMENT & INTEREST ROAD LIGHT MATERIAL FREE WATER EXPENSES PREMIUM EXPENSES VEHICLE RENT OTHER SHULK VEHICLE PURCHASES MATERIAL PURCHASES GPF EXPENSES EPF EXPENSES NPS EXPENSES AWAS RENT LABOUR CESS SECURITY DEPOSIT RETURN INCOME TAX RETURN HOLD AMOUNT RETURN EARNEST DEPOSIT MONEY RETURN LOANS & ADVANCES ADVANCE TO EMPLOYEES CLOSING BALANCES (as per annexure -C)	35,077.00 68,906.00 7,718.00 45,147.00 45,145.00 22,318.00 15,15,410.00 8,350.00 12,000.00 6,000.00 150.00 3,000.00 5,22,654.00 2,70,100.00 14,721.00 15,95,212.00 500.00 61,044.32	13,50,072.02 6,89,870.05 2,87,341.71 1,12,341.00 41,269.26 6,44,175.10 1,22,394.00 1,24,878.88 62,964.40 1,16,924.00 12,83,771.89 5,30,366.47 22,78,784.71 4,79,926.00 14,78,415.00 19,730.00 2,15,563.00 83,501.00 13,178.00 4,80,497.96 2,30,541.33 16,03,421.00 12,09,246.00 3,64,706.00 70,227.00 1,03,816.00 8,35,600.80 2,65,385.00 4,59,820.00 12,000.00 20,000.00 4,80,69,369.50
TOTAL	TOTAL	12,73,98,899.57	12,73,98,899.57

As per our separate report of even date attached here with.

FOR M/S SOURABH JAIN & CO.

CHARTERED ACCOUNTANTS

(FRN 015644C)

CA SHIVAM AGRAWAL

Partner

Membership No. 437167

Place: Chhatarpur

Date: 27.09.2020

UDIN- 20437167AAAABQ3053

Chief Municipal Officer

Nagar Parishad, Rajnagar

1st Chhatarpur (M.P.)

CMO

NAGAR PARISHAD, RAJNAGAR, CHHATARPUR


NAGAR PARISHAD RAJNAGAR

Year 2019-20

Annexure-A

Opening Balances as on 01.04.2019

Particulars	Amount(in Rs.)
<u>Opening Balance as reported in last Audit Report by previous Auditor</u>	
STATE BANK OF INDIA A/C 10797100048	43,31,770.37
STATE BANK OF INDIA A/C 10797101053	1,88,28,529.78
STATE BANK OF INDIA A/C 10312743245	5,31,934.62
STATE BANK OF INDIA A/C 33723483356	964.00
STATE BANK OF INDIA A/C 33794409071	55,364.00
ZILA SAHAKARI KENDRIYA MARYADIT BANK A/C 652000747207	16,50,379.05
ZILA SAHAKARI KENDRIYA MARYADIT BANK A/C 652006059492	2,01,804.40
STATE BANK OF INDIA A/C 10797100989 (SWACH BHARAT MISSION)	34,98,449.00
STATE BANK OF INDIA A/C 10797100649 (SJSRY)	25,090.08
PMAY A/c NO. 36603547124	2,26,45,858.00
STATE BANK OF INDIA A/C 30316335584 (SARVE SIKSHA ABHIYAAN)	7,777.00
STATE BANK OF INDIA A/C 32318679109(MDM)	5,49,720.95
CENTRAL BANK OF INDIA A/c NO. 3018378607(BRGF)	4,65,740.00
Total (Rs.)	5,27,93,381.25


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Distt. Chhatarpur (M.P.)



NAGAR PARISHAD RAJNAGAR

Year 2019-20

Annexure-B Interest Receipt

Particulars	Amount (Rs.)
Interest Receipt(main cashbook)	8,74,442.00
MDM	17,531.00
Serve Siksha Abhiyaan	256.00
SJSRY	856.00
BRGF	16,562.00
PMAY	4,95,840.00
Swach Bharat Mission	1,09,923.00
Total	15,15,410.00

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Dist. Chhatarpur (M.P.)




NAGAR PARISHAD RAJNAGAR

Year 2019-20

Annexure-C

Closing Balances as on 31.03.2020

Particulars	Amount (Rs.)
STATE BANK OF INDIA A/C 10797100048	37,90,049.68
STATE BANK OF INDIA A/C 10797101053	1,94,15,164.78
CANARA BANK A/C 1185101019242	33,60,145.94
STATE BANK OF INDIA A/C 10312743245	5,48,785.62
STATE BANK OF INDIA A/C 33723483356	998.00
STATE BANK OF INDIA A/C 33794409071	57,027.00
ZILA SAHAKARI KENDRIYA MARYADIT BANK A/C 652000747207	19,04,627.05
ZILA SAHAKARI KENDRIYA MARYADIT BANK A/C 652006059492	2,09,912.40
STATE BANK OF INDIA A/C 10797100989 (SWACH BHARAT MISSION)	36,08,136.00
STATE BANK OF INDIA A/C 10797100649 (SJSRY)	25,710.08
PMAY A/c NO. 36603547124	1,40,91,580.00
STATE BANK OF INDIA A/C 30316335584 (SARVE SIKSHA ABHIYAAN)	7,679.00
STATE BANK OF INDIA A/C 32318679109(MDM)	5,67,251.95
CENTRAL BANK OF INDIA A/c NO. 3018378607(BRGF)	4,82,302.00
Total (Rs.)	4,80,69,369.50


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Distt. Chhatarpur (M.P.)



Audit Report of Nagar Parishad Rajnagar District Chhatarpur for FY 2019-20

Heading	SR. NO.	Points to be Checked.	Remarks
Audit of Revenue	I.	The auditor is responsible for audit of revenue from various sources.	We have verified accounts and maintenance of records of various sources of income i.e. Taxes, Fees, Rental income and Assigned Revenues to ULB Levy and calculation of taxes, fees etc. is not checked by us.
	ii.	He is also responsible to check the revenue receipts from the counter files of receipt books and verify that the money received is duly deposited in the respective bank account.	We have verified revenue receipt on test check basis, During verification we have not come across any case where money received is not duly deposited with Bank.
	iii.	Percentage of revenue collection increases decreases in various heads in property tax samekit kar shiksha upkar Nagariya vikas upkar and other tax, compared to previous year shall be part of report.	Details as per Annexure-1
	iii.	Delay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO.	We have found Such instances where Delay in receipts deposited in bank beyond 2 working days & have not brought to the knowledge of CMO. Same of Cases is annexed in Annexure-2 forming part of this report.
	iv.	The entries in cash book shall be verified.	We have verified cash book entries on test check basis and observed that various cutting and corrections are made therein which is not a fair practice.


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Audit Report of Nagar Parishad Rajnagar District Chhatarpur for FY 2019-20

	v.	The auditor shall specifically mention in the report, the revenue recovery against the quarterly and monthly targets. Any lapses in the revenue recovery shall be a part of the report.	ULB did not fixed any quarterly and monthly targets. Only Budgeted yearly targets were fixed for revenue recoveries. ULB did not achieve its yearly revenue recovery targets. Variation in achievement of targets is annexed in Annexure-3 forming part of this report Rajnagar Municipality has still not achieved desired tax.
	vi.	The auditor shall verify the interest income from FDR's and verify that interest income is duly and timely accounted for in cash book.	As informed by officials of Rajnagar that they have not invested any fund in FDR. As no FDRs are made by Rajnagar Municipality therefore no interest can be earned.
	vii.	The cases where, the investments are made on lesser interest rates shall be brought to the notice of the commissioner/CMO.	Not Applicable.
Audit of Expenditure	i.	The auditor is responsible for audit of expenditure under all the schemes.	We have test check expenditures under various schemes on the basis of entries in cash book.
	ii.	He is also responsible for checking the entries in cash book and verifying them from relevant vouchers.	All vouchers were found expect mentioned in Annexure - 4 Vehicle log book is verified.
	iii.	He should also check monthly balances of the cash book and guide the accountant to rectify errors, if any.	We have checked the monthly balances and guided accountant.
	iv.	He shall verify that the expenditure for a particular scheme is limited to the funds	On test check it was found that expenditure are carried according to guideline and after authorization of CMO.

Audit Report of Nagar Parishad Rajnagar District Chhatarpur for FY 2019-20

		allocated for that particular scheme any over payment shall brought to the notice of the commissioner/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.	On test check it was found that expenditure are carried according to guideline and after authorization of CMO.
	vi.	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.	The audit of financial propriety carried by us on test check basis and discrepancies are reported.
	vii.	All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observations shall be ensured during the audit. Non compliances of audit paras shall be brought to the notice of commissioner/CMO.	While verifying vouchers we have come across some cases where payments are made by authorization of President or CMO or both which is the case of violation of rules. As per annexure - 5

Chief Municipal Officer,
Nagar Parishad Rajnagar
Dist. Chhatarpur (M.P.)



Audit Report of Nagar Parishad Rajnagar District Chhatarpur for FY 2019-20

	viii	The auditor shall be responsible for verification of scheme wise project wise Utilization Certificates (UCs). UC's shall be tallied with the income & expenditure records and creation of Fixed Asset.	UC were verified with books of account and found correct.
Audit of Book Keeping	I.	The auditor is responsible for audit of all the books of accounts as well as stores.	Store register is updated and no proper system of material issue is not found (as per Annexure-6)
	ii.	He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to Urban Local Bodies.(ULBs) Any discrepancies shall be brought to the notice of Commissioner/CMO.	Store registered updated, issue of store items is not verified because of no evidence for verification provided. In test checking of store material issue it was found that the application for material issue does not match with the entries in the register. An application on 27/07/2019, issue of hand pump material (a) Head - 1 Piece (b) Silender - 1 Piece Does not match with store register.
	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.	No, advances to staff given advance are only given in case of travel expenses and later on same is settled with bill and vouchers.

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Audit Report of Nagar Parishad Rajnagar District Chhatarpur for FY 2019-20

	iv.	Bank reconciliation states shall be verified from the records of ULB and the bank concerned. If bank reconciliation statements are not prepared the auditor will help in the preparation of BRS.	Bank balances are tallied with cash book.
	v.	He shall be responsible for verifying the entries in the grant register. The receipts and payments of grants shall be duly verified from the entries in the cash book.	Verified and matched.
	vi.	The auditor shall verify the fixed asset register from other records and discrepancies shall be brought to the notice of commissioner/CMO.	No such register found.(as per annexure - 7)
	vii.	The auditor shall reconcile the accounts of receipt and payments especially for project funds.	Project fund receipt matched.
Audit of FDR.	I.	The auditor is responsible for audit of all Fixed deposits and term deposits.	Not Applicable.
	ii.	It shall be ensured that proper records of FDR's are maintained and all renewals are timely done.	Not Applicable.
	iii.	The cases where FDR's/TDR's are kept at low rate of interest than the prevailing rate shall be immediately brought to	Not Applicable.

Audit Report of Nagar Parishad Rajnagar District Chhatarpur for FY 2019-20

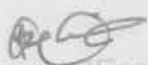
		the notice of commissioner/CMO.	
	iv.	Interest earned on FDR/TDR shall be verified from entries in the cash book.	Not Applicable.
Audit of Tenders/Bid	i.	The auditor is responsible for audit of all tenders/bids invited by the ULB's.	Tender register is not updated, hence it was not possible to check the tender issued by ULB on test check basis some the files were checked and discrepancies reported (as per Annexure - 8)
	ii.	He shall check whether competitive tendering procedures are followed for all bids.	On test check basis it was found the the procedure set is followed and discrepancies are reported (as per Annexure - 8)
	iii.	He shall verify the receipts of tender fee/bid processing fee/ performance guarantee both during the construction and maintenance period.	On test check basis it was verified and found ok.
	iv.	The bank guarantees, if received in lieu of bid processing fee/ performance guarantee shall be verified from the issuing banks.	On test check basis it was verified and found ok.
	v.	The conditions of BG's 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/CMO.	Not Applicable

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Audit Report of Nagar Parishad Rajnagar District Chhatarpur for FY 2019-20

	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
Audit of Grants and Loans.	I.	The auditor is responsible for the audit of grants given by central government and its utilization.	We have test checked the grant received by central government and also verified it with utilization certification.
	ii.	He is responsible for audit of grants received from state government and its utilization.	Checked.
	iii.	He shall perform audit of loans provided for physical infrastructure and its utilization. During the 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.	No such separate details provided to comment on such.
	iv.	The auditor shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure.	Income & Expenditure account are not prepared as per accounting rules from where diversion of funds can be ascertained.


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 Dist. Chhatarpur (M.P.)



Audit Report of Nagar Parishad Rajnagar District Chhatarpur for FY 2019-20

Abstract Sheet for reporting on Audit for financial year 2019-20

(Revised after preparation of Receipt and Payment account)

Sr. No.	Parameters	Description	Observation in Brief	Suggestion
1.	Audit of Revenue	Tax collection is not satisfactory.	1. Tax Collection is increased as compared to last year but still not satisfactory.	1. UC should prepare quarter wise target and should make more effort in collection.
2.	Audit of Expenditure	1. Nagar Parishad has maintained Scheme wise/Project wise expenses.	1. Utilization Certificates are issued.	N.A.
3.	Audit of Book Keeping	1. Proper cash books is maintained. 2. Overall Book keeping is satisfactory subject to some registers.	1. Raj Nagar Municipality has maintained proper cash book.	N.A.
4.	Audit of FDR	Not applicable.	Not applicable	Not applicable
5.	Audit of Tenders/Bids	Tenders register was not updated so it was not possible to check all tenders and on test check basis some tenders were verified and discrepancies has been reported.	Not applicable	Not applicable
6.	Audit of Grants & Loans	ULB has prepared and maintained grant register.	Grants are used and Utilization certificate for same is issued.	N.A.

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Audit Report of Nagar Parishad Rajnagar District Chhatarpur for FY 2019-20

7.	Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another	On our primary verification of consolidated Cash Book we have not come across any specific case of diversion of fund.	No case is found for diversion of funds.	Proper Book Keeping for Project wise Scheme wise Income and Expenditure should be maintained so that bifurcation of capital and expenditure and also specific expenditure and also specific expenditure from grant fund can be ascertained.
8.	<u>OTHER AUDIT OBSERVATIONS AND FINDINGS</u>	<ol style="list-style-type: none"> 1. That, during the year TDS & GST returns were filed & data for same has not been provided to us and there are some cases where deduction of TDS was not made.(As per annexure - 9) 2. The TAX collection is not satisfactory. 3. That, during the year rental income has not been properly collected neither strict action taken for recovery of same. 4. Not the date of audit no GST return data was provided for verification and on verification on www.gst.gov.in it was found that Returns (GSTR 3B + GSTR 1) for February, 2020 and March, 2020 is not filed and due date has been gone long before. 		


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 Distt. Chhatarpur (M.P.)



NAGAR PARISHAD RAJNAGAR

Year 2019-20

Percentage of revenue collection increases decreases in various heads in Property Tax

Annexure-1

Audit of Revenue					Overview in brief	Suggetions
Sr.No	Parameter	Description				
	Revenue Income	Receipts in Rs				
		Year 2018-19	Year 2019-20	% of Growth		
1	Property tax	3,04,773.00	3,84,560.00	26.18	Collection of dues as compare to previous year is more but not satisfactory	ULB should taken steps to recover its previous as well as current dues
2	Samakil kar	3,14,400.00	2,77,040.00	(11.88)		
3	Nagariya vikas upkar	54,777.00	65,566.00	19.70		
4	Shiksha upkar	28,202.00	35,664.00	26.46		
	Total	7,02,152.00	7,62,830.00	8.64		
	Non Revenue Taxes					
1	Building/Complex rent	3,49,268.00	4,43,205.00	26.90		
2	Water Charges	3,04,993.00	4,54,205.00	48.92		
3	Solid Wast Management consumer Charge					
4	Other Misc Taxes	2,58,060.00	7,40,692.00	187.02		
	Total	9,12,321.00	16,38,102.00	79.55		
	Grant Total	16,14,473.00	24,00,932.00	48.71		



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NAGAR PARISHAD, RAJNAGAR, CHHATARPUR


NAGAR PARISHAD RAJNAGAR

Year 2019-20

Annexure-2

Receipts deposited in bank beyond two working days

Head of Revenue	Date of Collection	Date of Deposited in Bank Statement	Difference in days	Amount	Receipt Book & No.
Shop Rent	17.05.2019	20.05.2019	3	8,038.00	18/2
Samakir Kar	24.05.2019	27.05.2019	3	1,200.00	19/38
Cunsumer Charge	10.06.2019	19.06.2019	8	1,160.00	16/94
Sampati Kar	13.08.2019	16.08.2019	3	4,415.00	19/48
Cunsumer Charge	24.08.2019	04.09.2019	11	1,940.00	30/13,30/14
Bus stand fee	19.03.2020	31.05.2020	11	740.00	30/80
Dainik Bazar	19.03.2020	31.05.2020	11	310.00	30/73


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 Dist. Chhatarpur (M.P.)



NAGAR PARISHAD RAJNAGAR

Year 2019-20

Annexure-3

Details of achivement of the revenue recovery against the Yearly Budgeted targets

Taxes Current Year

S.N o	Type of Tax	Budgeted Yearly Target	Actual Recoveries	Excess/(Short)	Achivme nts in %
1	Property Tax	3,32,780	1,09,110	(2,23,670)	32.79
2	Samekit kar	2,63,400	54,480	(2,08,920)	20.68
3	Complex shop rent	3,37,152	2,93,265	(43,887)	86.98
4	Town Development cess	72,132	22,782	(49,350)	31.58
5	Shiksha upkar	36,194	12,966	(23,228)	35.82
6	Water tax	5,79,600	82,508	(4,97,092)	14.24
7	Other tax	8,00,000	7,40,692	(59,308)	92.59
Total		24,21,258	13,15,803	-11,05,455	54.34

Taxes Arrears (Bakaya)

S.N o	Type of Tax	Budgeted Yearly Target	Actual Recoveries (Including Arrears)	Excess/(Short)	Achivme nts in %
1	Property Tax	13,85,206	2,75,450	(11,09,756)	19.89
2	Samekit kar	8,11,800	2,22,560	(5,89,240)	27.42
3	Complex shop rent	2,00,000	1,49,940	(50,060)	74.97
4	Nagariya vikas upkar	1,53,907	1,53,907	(22,061)	55.88
5	Shiksha upkar	77,062	22,698	(36,059)	27.88
6	Water tax	6,64,670	3,71,697	(8,36,086)	16.39
Total		32,92,645	11,96,252	-26,43,262	36.33


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Annexure-4

Details of vouchers not found during audit				
S.No	Date	voucher no	Amount	Details
1	04.02.2020	614	50,000.00	Smt. Lela


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Annexure-5

Cases where payments are made without authorization/signature of President				
S.No	Date	voucher No	Amount(Rs.)	Details
1	27.05.2019	78	1,22,770.54	Hudko Installment
2	21.06.2019	149	1,22,615.00	Electricity bill Payment

Cases where payments are made without authorization/signature of CMO				
S.No	Date	voucher No	Amount(Rs.)	Details
1	08.06.2019	219	2,70,675.00	Mr Ajay Gautam, Tikamgarh
2	28.09.2019	358	96,935.00	M/S Madvi Traders



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Annexure-6

S.no	Register	Whether Maintained	Remark
1	Stock Register	Maintained	Accounting rules 1999 of the MP Municipal corporation Act 1961 provides that the CMO shall constitute a committee to verify the stocks held by the municipality & Committee shall conduct stock verification at least twice in a year. While the course of audit we have observed that no such committee was constituted and no any physical verification of stock was done by the ULB.
2	Cheque Received Register	Not Maintained	All amount is received though draft or NEFT.
3	Cheque Dishonored Register	Not Maintained	All amount is received though draft or NEFT.
4	Cheque Issued Register	Not Maintained	All amount is received though draft or NEFT.
5	Register of advances to employees	Maintained	N.A.
6	Register of security deposits	Maintained	N.A.
7	Register of Earnest Money Deposits	Not Maintained	Maintained.
8	Register of retention money	Maintained	N.A.
9	Investment Register	Not Applicable	As per MP MAM investment register will contain details concerning investment of fund in specific securities & details of investment matured during the year.
10	Loan Register	Maintained	Maintained.


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Annexure-7

Status of Maintenance of various Fixes Assets Register at Rajnagar Municipal Council

S.No	Type of Register	Remark
1	Building Register	As per format provided in MP MAM, Ulbs are required to prepare building register which contains details of survey No, location, area, details of use of building etc including details of improvement if any, during the course of verification of records it has been found that no such list / register and details are prepared by ULB.
2	Roads & Street Register	As per format provided in MP MAM, Ulbs are required to prepare ward wise, area wise list of roads, streets, lanes & footpaths including details of improvement if any, during the course of verification of records it has been found that no such list and details are prepared by ULB.
3	Drain Register	As per format provided in MP MAM, Ulbs are required to maintain register which will contain details about all drains including underground drains & the same will be maintain on continuous basis & not for any specific year. while examining the records it has been observed that no such registers are maintain.
4	Public lighting system register	As per format provided in MP MAM, Ulbs are required to maintain register which will contain details about all Public lighting system & the same will be maintain on continuous basis & not for any specific year, while examining the records it has been observed that no such registers are maintain.
5	Vehicle Register	Not Provided.
6	Office Equipment Register	Not Maintained
7	Furniture & Fixture Register	Not Maintained
8	Computer & Peripheral Register	Not Maintained

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Annexure-8

Details of Tander info during audit			
S.No	Date	Tender No.	Details
1	14.09.2018	UADD/Tander No. - 62490	The tender was advertised in one news paper, only Whereas according to the rule, the tender should be published in two or more news papers.

Note:- Tender register is not complete due to which the inquiry of tender could not be done.

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Annexure-9

TDS NOT DEDUCTED ON FOLLOWING PAYMENT

S.no	Date	Name of Concern	Amount	Remark
1	03.04.2019	S G International	52000	TDS was not deducted. Vocher no. 01
2	21.09.2019	N K Rai & Associate	35400	TDS was not deducted. Vocher no.346
3	24.09.2019	S G International	63020	TDS was not deducted. Vocher no. 437
4	03.12.2019	Rajendra Kumar	20850	TDS was not deducted. Vocher no. 486

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