

**INTERNAL AUDIT REPORT**

**NAGAR PARISHAD  
RAMPUR NAIKIN**

**FOR THE FINANCIAL YEAR  
2019-2020**

**ADD:-NEW BUS STAND RAMPUR NAIKIN DISTT. SIDHI  
(MP)**

**PREPARED BY:-**

**RACHNA SHRIVASTAVA & ASSOCIATES**

**GAYATRI MANDIR ROAD**

**MUKHTIYAR GANJ**

**SATNA(M.P.)**

**M:09893898012,9826689012**

Rachna Shrivastava

B.Com., D.I.S.A. (ICA), D.I.R.M. (ICA)



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E-mail : rachna\_ca@rediffmail.com

# Rachna Shrivastava & Associates

## CHARTERED ACCOUNTANTS

Add. : Gayatri Mandir Road, Near Jhankar Talkies, Mirzapur, SATNA (M.P.) 485 001

To .....

Date .....

### INDEPENDENT AUDITORS REPORT

TO

THE CHIEF MUNICIPAL OFFICER  
NAGAR PARISHAD  
RAMPUR NAIKIN

### REPORT ON THE INTERNAL AUDIT

#### Management's responsibility

The management of municipal corporation is responsible for the matters in Madhya Pradesh Municipal Accounting manual (MPMAM) and the Madhya Pradesh corporation Act 1956 (the act) with respect to preparation of this report and are in accordance with the accounting principles generally accepted in India and accounting standards specified in Madhya Pradesh municipal accounting manual except that the cash basis is followed in accounting. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the act for safeguarding of the assets of the ULB'S and for preventing and detecting the frauds and other irregularities selection and application of appropriate accounting policies making judgement and estimated that are reasonable and prudent and design implementation and maintenance of internal financial control that were operating effectively and ensuring the accuracy and completeness of accounting records relevant to the preparation of the report.

#### Auditor's Responsibility

We conducted our audit in accordance with the standards on auditing specified on auditing specified under Madhya Pradesh municipal accounting manual. Those standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the report is free from material misstatement.

Cont...2

*[Signature]*  
Chief Municipal Officer  
Nagar Parishad Rampur Naikin  
Satna (M.P.)



**REPORT ON LEGAL AND REGULATORY REQUIREMENT:**

As required by the Madhya Pradesh municipal accounts audit manual and the letter of directorate Urban Administration & Development and the documents produced before us our opinion are as under:-

**1) AUDIT OF REVENUE:-:-**

As per the scope of audit defined by the prescribed authority, we have verified the revenue from various sources has been received by the Nagar Parishad, RAMPUR NAIKIN and duly entered in the Cash book maintained by the Nagar Parishad.

We have also verified that all the revenue receipts has been duly deposited by the proper officer in the respective account of the Nagar Parishad and also evidence of depositing the same has been duly accounted in the Cash Book of the Nagar Parishad, RAMPUR NAIKIN

All the revenue receipts in a day has been deposited in the same day but in case, the amount of revenue is not been deposited on the same day then, the same has been duly deposited on next working day.

As per the defined scope of audit by the prescribed authority and for better understanding and presentation of the revenue receipt we have also accounted revenue receipts on the percentage basis from various sources so that we can trace the highest and lowest level of percentage from various source of income.

**2) AUDIT OF EXPENSE**

As per the scope of audit defined by the prescribed authority, we have found that expense have been incurred by the Nagar Parishad, RAMPUR NAIKIN and duly entered in the cash book maintained by Nagar Parishad, RAMPUR NAIKIN. We have also verified it with relevant voucher. There are few vouchers missing and also without supportings, the list is as per Annexure I and Annexure 1

Cont....3

**Chief Municipal Officer**  
Nagar Parishad Rampur Naikin  
Distt. Satna (M.P.)

For **Rachna Shrivastava & Associates**  
Chartered Accountants

**Rachna Shrivastava**  
Partner





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We have performed vouching procedure as per the Standard of Auditing. We have also checked the monthly balance of Cash book and found correct except for our notings which has been rectified on 31-03-2020, the list is as per annexure 6

We have also verified the expense incurred is in accordance with the guidelines, directives, Acts and rules issued by the State Govt of MP. We have also verified that all expenditure were supported by Administrative sanction accorded by competent authority.

### **3) AUDIT OF BOOK KEEPING**

We have audited the books of account of Nagar Parishad, RAMPUR NAIKIN for the year ended 31.03.2020. We have also audited the cash book, voucher, bills and other supporting documents as provided for audit to obtain reasonable assurance about their correctness.

We have verified the advances from the cash book maintained by the Nagar Parishad, RAMPUR NAIKIN and also but we could not verify the same through advance register because the same is not maintained.

We have not verified the Fixed Asset Register because it was provided during audit.

We have verified Receipt and Payment on the basis of project fund from the Cash Book and Project Fund book of Nagar Parishad for the year ended 31.03.2020 however it is not prepared on monthly basis

### **4) AUDIT OF FDR**

There is no FDR

### **5) AUDIT OF TENDERS**

We have audited the tenders and bids which are organized by the Nagar Parishad for the year ended 31.03.2020

No record for the tenders maintained for the year ended 31.03.2020. We are not able to comment whether Sufficient Bank guarantees have been taken or not against the tender issued during the year.

We have verified that there is no condition on Banks Gurantees which is against the interest of Nagar Parishad.

**Chief Municipal Officer**  
Nagar Parishad Rampur Naikin  
(Date: 31.03.2020)



There is no TENDER during the year.

#### 6) AUDIT OF GRANTS AND LOAN

We have verified the Grants and Loans given by Central Govt for the growth and development of society as a whole. We have also verified the Grants given by State Govt and its utilization for development of Basis Infrastructure of areas falling under jurisdiction of Nagar Parishad.

We have verified all revenue expenses incurred and entered in cash book and there is no diversion of fund has been traced. However there are many vouchers missing which is as per Annexure I and hence we are not able to comment upon.

We have also verified Grant wise allocation of Expenses and the balances which are carried forward to the next year for expended and also the grants received during the year along with expenses incurred for the particular purpose shown as per Annexure 3 ,but the same has been verified from the Cash Book as there is no updated Grant Register provided to us.

#### 7) BANK RECONCILIATION STATEMENT:-

We have not been provided with the bank Statement of the Nagar Parishad, RAMPUR NAIKIN . Hence for effective control it is suggested to prepare Bank Reconciliation Statement on monthly basis .

However we have prepared the Bank reconciliation and attached with the report as per Annexure 7

#### 8) AUDIT CONCLUSION

1.)We have audited the Receipt and Payment account of Nagar Parishad, RAMPUR NAIKIN for the year ended 31.03.2020 and the schedules along with annexure attached thereto with it. We have concluded that financial management of Nagar Parishad was deficient for non maintenance of Key records like Fixed Asset Register, Preparation of unrealistic budget and improper management of revenue earning assets.

Income of the Nagar Parishad was not enough to meet the obligations. To meet establishment cost and for providing civic services, the Nagar Parishad continued to rely on Govt Grants.

*[Signature]*  
**Chief Municipal Officer**  
 Nagar Parishad, Rampur Naikin  
 (Dist. Satna, M.P.)





The taxes, rent, Fees were imposed by Nagar Parishad were neither revised at regular intervals. Nor collected in time resulting in accumulation of arrears.

There was considerable shortage of staff in Nagar Parishad whether accounts or other department which adversely affected its functioning.

We have audited the Receipts and Payment account for the year ended 31.03.2020 same is annexed with report.

We have audited the revenue income on cash basis of accounting. The same is deposited on the same day or next day of the receipt in Bank account maintained.

We have audited the revenue expense on cash basis of accounting and the same is crossed checked with the bank statement.

We have also computed the closing balance of cash and bank as per the receipt and payment account of Nagar Parishad RAMPUR NAIKIN for the year ended 31.03.2020 and same is reported as per Schedule

2.)However as per our views there is no control over the amount of tender work allotted and the amount of expenses done against the tender .No such register maintained for the amount of tender work allotted and the amount of expenses already incurred.

The following registers should be maintained:-

1.Tender register should mention the amount of tender applied , work allotted ,reason of rejection ,and the total amount of work done till date and the amount should be in line with the budget amount and the grant amount if any.

2.Advance register

3.Fixed asset register

4.EMD /SD register

Cont,...6

  
**Chief Minister Officer**  
Nagar Parishad Rampur Naikin  
Bhola Singh (M.A.)



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4)As per the policy and explanation received there is no requirement of tender for a payment of an amount less than 1.00 lacs In one bill

5)GST and TDS returns are not filled during the year

PLACE:SATNA(MP)

DATE:15-10-2020

FOR RACHNA SHRIVASTAVA & ASSOCIATES

CHARTERED ACCOUNTANTS

For: Rachna Shrivastava & Associates  
Chartered Accountants

*Rachna*  
Partner  
Rachna Shrivastava

RACHNA SHRIVASTAVA

PARTNER

M.NO 402115

*h*  
Chief Executive Officer  
Rachna Shrivastava & Associates  
Chartered Accountants  
Satna (M.P.)



**ABSTRACT SHEET For Reporting on Audit Paras for Financial Year 2019-20**

of ULB- Rampur Naikin, Nagar Parishad  
of the Auditor- CA Rachna Shrivastava

No	Parameters	Description	Observation	Suggestion
	Audit of Revenue	1. We have audited different items of receipt like rent, property tax, water tax, and shop rent wherein we have applied detailed audit procedures. We have verified rojnamcha and cash register where we have find no errors. All collection has been recorded has been recorded in cash book register. As per annexure 6	1) Parishad has properly deposited all collections made from different sources in bank account during audit period. 2) Staff of parishad have deposited their collections within 2 working days. However in some case due to public holiday amount was not deposited timely. 3) We have not been provided with monthly/ quarterly targets of revenue receipts therefore not able to submit comparison sheet.	Monthly/ quarterly targets should be fixed so that its comparison with the actual can be possible and necessary action should be taken accordingly.
2	Audit of Expenditure	1) We have verified expenditures with their respective vouchers where we found payment voucher, payment amount, particulars of payments party name cheque no and work for which payment has been made etc are mentioned.	Following points has been emerged while auditing Various expenditures for the financial year 2018-19: 1) We have tallied voucher no., date, amount, cheque no. etc with the cash book register. 2) We have checked monthly balance of cash book register and where ever necessary correction has been made. 3) All payments are made within its sanction limit where no payment are made more or less. 4) All expenses are made as per rules, conditions and government guidelines where we have found no default. 5) No such case is noticed where the found of the ULB has been mis-utilised, moreover on random check we did not notice any mis utilization of financial limits of the sanctioning authority. 6) We verified scheme and project wise	1) Indent Letter must be prepare before purchasing material by any department. 2) Payment voucher must be authorized by the appropriate authority. 3) TDS should be deducted in correct rate and should be adjusted in correct PAN. 4) A list of dead stock should be prepared and action to be taken for its action. 5) Monthly actual progress of revenue and expenses should be prepared in context of Budget.

*(Signature)*  
**Chief Municipal Officer**  
Nagar Parishad Rampur Naikin  
**Chaitali (M.P.)**





3	Audit of book Keeping	Following Register were maintained: 1) Grant Register 2) Cash Book 3) Advance Register 4) Cheque Book issue register Register	NIL	In cash book register in no of instances entries has been corrected by cutting or overcutting. Special attention should be given that the mistakes is not allowable while writing in cash book register. It is advised to file quarterly TDS return to avoid the penalties under Income Tax Act 1961. Fixed asset register is to be maintained and fixed asset to be numbered. Hence it is advised to number the fixed assets to avoid missing of assets. The following register to be maintained 1) Expense Book 2) Income Book 3) Fixed Asset register 4) security Deposit Register
4	Audit of FDR	No details provided to us	No details provided to us hence we are not able to comment.	Parishad have to adopt practice for regularly making fdr of amounts which have time for the utilisation at appropriate interest rate with the Bank so as to avoid any revenue loss on it.
5	Audit of Tender/Bids	Details were given As per Annexure 2 attached	Proper Tendering procedures were followed.	1. List of black listed / non performing contractors should be prepared and circulated at department level..2.Parishad has to follow the procedure of issuing notice to the person to whom tender has been allotted and agreement has been made with them has failed to execute the work order in time
6	Audit of Grants & Loans	Details were given as per Annexure 3	Grants were expended as per the schemes they were sanctioned.	Grant wise bank accounts should be maintained.Excess expenditure has been done as compared to the grant received the details are as per Annexure 3
7	Incidences Relating to diversion of Funds from Capital receipts/grants/loans to revenue nature. Expenditure from one project/scheme to another	No such incidences were encountered during the course of audit.	No such incidences were encountered during the course of audit.	Parishad should give special attention for making payment by using the fund of the same scheme.
8	a) Percentage of revenue expenditure ( establishment, salary, operation and maintainence) with respect to revenue receipts (tax and non-tax) excluding octroi, Entry tax, stamp duty and other grants etc.	Percentage of revenue expenditure with respect to revenue receipts is 1061.54%. Such higher percent is because the revenue expense is expended from grant received by the department also. Details of the same is given as per Annexure 4 attached.	Percentage of revenue expenditure with respect to revenue receipts is 1061.54%. Such higher percent is because the revenue expense is expended from grant received by the department also. Details of the same is given as per Annexure 4 attached.	ULB is required to complete its Receipt and payment income and Expenditure and Balance sheet timely and before audit so that it must be checked and annexed with the audit report.

**Chief Municipal Officer**  
Nagar Parishad, Rampur, Noida  
(Date: 20/01/2024)



9	b) Percentage of capital Expenditure with respect to Total Expenditure	Percentage of capital Expenditure with respect to Total Expenditure is 20.13%. Details of the same is given as per Annexure 5 attached.	Percentage of capital Expenditure with respect to Total Expenditure is 20.13%. Details of the same is given as per Annexure 5 attached.	U/R is required to complete its Receipt and payment income and Expenditure and Balance sheet timely and before audit so that it must be checked and annexed with the audit report.
10	Whether Bank reconciliation statement have been regularly prepared	Bank reconciliation statement have not been prepared annually.	Bank reconciliation statement should be prepared at the end of each month for effective control but it has not been prepared	Bank reconciliation statement should be prepared at the end of each month for effective control.

For: Rachna Shrivastava & Associates  
Chartered Accountants

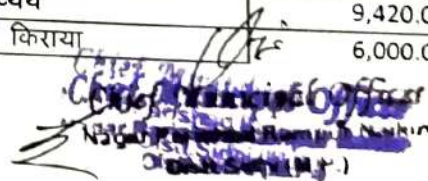
*Rachna*  
Partner  
Rachna Shrivastava

*Dr*  
**Chief Municipal Officer**  
Nagar Palika Rampur Nabin  
Dist. Sitohi (M.P.)



**नगर परिषद् रामपुर नैकिन जिला सीधी (म.प्र.)**  
**वित्तीय वर्ष 2019-2020**

प्राप्ति	राशि	राशि	भुगतान	राशि	राशि
<u>प्रारंभिक शेष</u>			<u>स्थापना व्यय</u>		
हाथ में शेष राशि	-		कर्मचारी वेतन	10,582,551.00	
बैंक में शेष राशि	3,473,890.59	3,473,890.59	ई.पी.एफ.	344,218.00	
			जी.पी.एफ.	1,022,068.00	
<u>नगर परिषद् की कर राजस्व आय</u>			सी.पी.एफ.	421,885.00	
<u>जलकर</u>			एन.पी.एस.	109,571.00	
जलकर चालु	188,907.00		वेतन एरियर्स	187,920.00	
जलकर बकाया	156,180.00	345,087.00	परिषद् भत्ता	265,587.00	
<u>समेकित कर</u>			मास्टर्ड वेतन	6,126,618.00	
समेकित कर चालु	32,710.00		मजदूरी	143,672.00	19,204,090.00
समेकित कर बकाया	127,642.00	160,352.00			
<u>सम्पत्ति कर</u>			<u>प्रशासनिक व्यय</u>		
सम्पत्ति कर चालु	69,095.00		छापाई एवं लेखन सामग्री	168,453.00	
सम्पत्ति कर बकाया	114,312.00	183,407.00	यात्रा व्यय	75,477.00	
<u>विकाश उपकार</u>			विज्ञापन	149,668.00	
विकाश उपकार चालु	26,303.00		विधुत व्यय	3,833,810.00	
विकाश उपकार बकाया	60,190.00	86,493.00	वाहन किराया	5,350.00	
<u>शिक्षा उपकार</u>			फलेक्स प्रिंट	109,047.00	
शिक्षा उपकार चालु	1,858.00		कार्यालय व्यय	24,360.00	
शिक्षा उपकार बकाया	2,431.00	4,289.00	बैंक प्रभार	59.00	
			समारोह व्यय	308,938.00	
<u>नगर परिषद् के सम्पत्तियों की किराये से आय</u>			मेडिकल व्यय	82,698.00	
<u>दुकान किराया</u>			कानूनी प्रभार	88,620.00	
दुकान किराया चालु	399,183.00		कंप्यूटर एवं प्रिंटर व्यय	113,735.00	
दुकान किराया बकाया	336,791.00		निविदा व्यय	13,550.00	
दुकान किराया प्रीमियम	391,790.00	1,127,764.00	सार्वजनिक प्याऊ	29,128.00	
भवन किराया	300,174.00		फोटो एवं वीडियो व्यय	64,150.00	
मंगल भवन किराया	17,000.00		परफार्मिस ग्रांट व्यय	15,000.00	
सामुदायिक भवन किराया	32,000.00		ट्री गाई - वृक्षा रोपण व्यय	147,558.00	
टैंकर किराया	14,400.00	363,574.00	प्रशिक्षण व्यय	9,420.00	
			पंप हाउस किराया	6,000.00	

  
 नगर प्रमुख, रामपुर नैकिन जिला सीधी (म.प्र.)  
 2019-2020



वाजार फीस	44,365.00		डिजिटल सिग्नेचर	6,000.00	
आवेदन पत्र	45.00		न्यूज पेपर	9,330.00	
बस स्टैंड फीस	227,950.00		रिटर्न फाइलिंग (TDS & GST)	12,000.00	
अंकेक्षण आपति	24,412.00		दूरभाष & मोबाईल व्यय	11,064.00	
भवन अनुग्या फीस	2,040.00		वाहन बीमा	89,891.00	
होडिंग एन.ओ.सी. शुल्क	6,000.00		अन्य व्यय	284,070.00	5,789,326.00
तलाब लीज	3,635.00				
व्याज	31,189.00		संचालन & रखरखाव		
जुमाना	1,800.00		पेट्रोल एवं डीजल	1,972,457.00	
नगर विकास फंड	7,200.00		कार्यालय मरम्मत	27,375.00	
नगर विकास फंड	6,000.00		जल प्रदाय सामग्री मरम्मत	217,889.00	
नगर विकास फंड	36.00		जे.सी.बी. कार्य	204,518.00	
नगर विकास फंड	17,140.00		मोटर पंप मरम्मत	148,534.00	
नगर विकास फंड	16,000.00		बाउंड्रीवाल & स्टेडियम मरम्मत	86,438.00	
नगर विकास फंड	5,157.00	392,969.00	फोटोकॉपी मशीन मरम्मत	24,823.00	
			सड़क - नाली मरम्मत	90,069.00	
भवन मरम्मत	680,000.00		भवन मरम्मत	191,777.00	
राज्यवित्त	2,448,000.00		वाहन मरम्मत	321,395.00	3,285,275.00
चुंगी कर	19,714,105.00				
पी.एम.ए.वाई.	25,840,000.00		सामग्री क्रय		
मु०म० अधोसंरचना	16,000,000.00		फायर सामग्री क्रय	97,501.00	
मूल भूत सुविधा	2,812,000.00		जल प्रदाय सामग्री क्रय	1,458,124.00	
14वा वित्त आयोग	10,851,000.00		निर्माण सामग्री क्रय	1,481,030.00	
मुद्रांक शुल्क	306,000.00	78,651,105.00	सफाई सामग्री क्रय	1,653,851.00	
			विधुत सामग्री क्रय	1,790,271.00	6,480,777.00
अन्य प्राप्तियां					
आमानत राशि	140,000.00		निर्माण कार्य		
सब्सिडी राशि	105,000.00		सी.सी. नाली निर्माण	390,757.00	
अपार्याप्त मद	6,963,217.00		पानी बोरिंग	268,626.00	
अग्रिम वापसी	287,906.00	7,496,123.00	नाला निर्माण	2,636,012.00	
			पाइप लाइन विस्तार	94,080.00	
कैश बुक में अंतर की राशि			सामुदायिक भवन निर्माण	23,950.00	
वित्तीय वर्ष 2018-19	12,373.00		विधुत फिटिंग कार्य	12,800.00	
वित्तीय वर्ष 2019-20	654,398.06	666,771.06	व्यक्तिगत शौचालय निर्माण	12,000.00	3,438,225.00



Chief Executive Officer  
Nagar Palika, Rampur, Noida  
Date: 14/05/2020

		पी.एम.ए.वाई.	10,300,000.00	
		संयल योजना	800,000.00	11,100,000.00
		<u>अचल सम्पतियां</u>		
		कूलर	4,950.00	
		फर्नीचर	382,533.00	
		लैपटॉप	39,750.00	
		सोलर बैटरी	32,000.00	
		बायो मेट्रिक मशीन	14,160.00	473,393.00
		<u>अन्य भुगतान</u>		
		अग्रिम राशि	615,500.00	
		अमानत राशि	26,160.00	
		हडको लोन भुगतान	167,373.00	
		मतदाता व्यय	202,314.00	
		सब्सिडी बैंक लोन	655,000.00	
		स्वच्छता व्यय	191,013.00	1,357,360.00
		<u>कैश बुक में अंतर की राशि</u>		
		वित्तीय वर्ष 2018-19		
		वित्तीय वर्ष 2019-20	681,717.08	681,717.08
		<u>अंतिम शेष राशि</u>		
		हाथ में शेष राशि		
		बैंक में शेष राशि	40,641,661.57	40,641,661.57
योग		92,951,824.65	योग	92,951,824.65

  
**Chief Municipal Officer**  
 Nagar Palika, Rampur Mahila  
 (Rachna Shrivastava)



For: Rachna Shrivastava & Associates  
 Chartered Accountants  
  
 Partner  
 Rachna Shrivastava



**ABSTRACT SHEET For Reporting on Audit Paras for Financial Year 2019-20**

Name of ULB- Rampur Naikin , Nagar Parishad

Name of the Auditor- CA Rachna Shrivastava

Sr.No	Parameters	Description			Observation in Brief	Suggestions
1	Audit of Revenue					
Revenue Tax collection		Receipts in Rs.			Details were shown in Schedule B and Schedule C annexed to Receipt and Payment Account..	No adverse irregularity found.
		Year 2018-19	Year 2019-20	% Growth		
(i)	Property Tax	1,028,640.00	183407.00	-82.17		
(ii)	Consolidated Tax	599,490.00	160352.00	-73.25		
(iii)	Town Developoment cess	276,713.00	86493.00	-68.74		
(iv)	Education cess	249,509.00	4289.00	-98.28		
	Total ( A )	2154352.00	434541.00			
Non-Revenue Tax collection						
(i)	Rent from Land & Building	505022.00	1491338.00	195.30		
(ii)	Water consumer Surcharge	645667.00	345087.00	-46.55		
(iii)	Surcharge from Solid Waste	0.00	0.00	0.00		
(iv)	Other Taxes/ Fess	2231391.00	392969.00	-82.39		
	Total ( B )	3382080.00	2229394.00			
	Grand Total (A+B)	5536432.00	2663935.00			

*[Signature]*  
**Chief Municipal Officer**  
 Nagar Parishad Rampur Naikin  
 Dist. Sate (M.P.)



For: Rachna Shrivastava & Associates  
 Chartered Accountants

*[Signature]*  
 Partner  
 Rachna Shrivastava



Annexure -1

**1) Entry Not Found In Cash Book**

<u>S No</u>	<u>Date</u>	<u>Amount</u>	<u>Head</u>	<u>Received/P ayment</u>
1	03.12.2019	2,300,000.00	PMAY	Payment
2	17.07.2019	329,700.00	Rajya Vitt	Received
	05.10.2019	11,155.00		Payment
	21.10.2019	9,935.00	Salary	Payment

**2) Excess Amount Paid**

<u>S No</u>	<u>Voucher No</u>	<u>Date</u>	<u>Paid Amount</u>	<u>Bill Amount</u>	<u>Excess Paid Amount</u>
1	477	07.10.2019	20,000.00	10,000.00	10,000.00

**3) Some Voucher or Bill Missing/Not found in Voucher File**

<u>S No</u>	<u>V No</u>	<u>Date</u>	<u>Amount</u>
1	188	27.06.2019	624,776.00
2	478	07.10.2019	96,963.00
3	856	25.01.2020	50,000.00
4	857	25.01.2020	31,950.00
5	864	28.01.2020	50,000.00
6	893	11.02.2020	50,000.00
7	911	22.02.2020	2,500.00

*[Signature]*  
**Chief Municipal Officer**  
Municipal Corporation, Rampur, Noida  
Distt. Sahib (M.P.)



Annexure -1

**1) Entry Not Found In Cash Book**

<u>S No</u>	<u>Date</u>	<u>Amount</u>	<u>Head</u>	<u>Received/Payment</u>
1	03.12.2019	2,300,000.00	PMAY	Payment
2	17.07.2019	329,700.00	Rajya Vitt	Received
	05.10.2019	11,155.00		Payment
	21.10.2019	9,935.00	Salary	Payment

**2) Excess Amount Paid**

<u>S No</u>	<u>Voucher No</u>	<u>Date</u>	<u>Paid Amount</u>	<u>Bill Amount</u>	<u>Excess Paid Amount</u>
1	477	07.10.2019	20,000.00	10,000.00	10,000.00

**3) Some Voucher or Bill Missing/Not found in Voucher File**

<u>S No</u>	<u>V No</u>	<u>Date</u>	<u>Amount</u>
1	188	27.06.2019	624,776.00
2	478	07.10.2019	96,963.00
3	856	25.01.2020	50,000.00
4	857	25.01.2020	31,950.00
5	864	28.01.2020	50,000.00
6	893	11.02.2020	50,000.00
7	911	22.02.2020	2,500.00

*[Signature]*  
**Chief Municipal Officer**  
Municipal Corporation, Rampur, Noida  
(District Officer, Noida)



FDR Page 8 of 8

Амперы - 2

[illegible]

Chief, Negeri Sembilan District Office  
Negeri Sembilan District Office  
Kuala Lumpur





Annexure - 3

अनुदान पत्रक वित्तीय वर्ष 2019-20					
क्र.	अनुदान का नाम	प्रारंभिक शेष	प्राप्त राशि (2019-2020)	व्यय राशि (2019-2020)	शेष राशि
1	सड़क मरम्मत		680,000.00	320,160.00	359,840.00
2	राज्यवित्त		2,777,700.00	637,319.00	2,140,381.00
3	चुंगी कर		19,714,105.00		19,714,105.00
4	मूल भुत सुविधा		2,812,000.00	1,460,339.00	1,351,661.00
5	14वा वित्त आयोग		10,851,000.00	5,050,977.00	5,800,023.00
6	मुद्रांक शुल्क		306,000.00	137,855.00	168,145.00
7	मु.म. अधोसंरचना		16,000,000.00		16,000,000.00
8	पी.एम.ए.वाई.		25,840,000.00	12,600,000.00	13,240,000.00
					-

Note :- 1) Grant Ragistor not Properly Update

2) In the last audit report grant ragistor was not attached hence we have not taken opening while preparing the above report

Chief Municipal Officer  
Municipal Corporation  
Raichur (M.P.)



**ANNEXURE 4**  
**PERCENTAGE OF REVENUE EXPENSES WITH RESPECT TO REVENUE RECEIPTS**

Particular	Revenue Receipts	Particular	Revenue Payments	PERCENTAGE OF REVENUE EXPENSE WITH REVENUE RECEIPTS
लकर चालु	188,907.00	कर्मचारी वेतन	10,582,551.00	
लकर बकाया	156,180.00	ई.पी.एफ.	344,218.00	
भौकित कर चालु	32,710.00	जी.पी.एफ.	1,022,068.00	
भौकित कर बकाया	127,642.00	सी.पी.एफ.	421,885.00	
प्रति कर चालु	69,095.00	एन.पी.एस.	109,571.00	
प्रति कर बकाया	114,312.00	वेतन एरियर्स	187,920.00	
काश उपकार चालु	26,303.00	परिषद् भत्ता	265,587.00	
काश उपकार बकाया	60,190.00	मास्टर्ड वेतन	6,126,618.00	
काश उपकार चालु	1,858.00	मजदूरी	143,672.00	
काश उपकार बकाया	2,431.00	छापाई एवं लेखन सामाग्री	168,453.00	
भान किराया चालु	399,183.00	यात्रा व्यय	75,477.00	
भान किराया बकाया	336,791.00	विज्ञापन	149,668.00	
भान किराया प्रीमियम	391,790.00	विधुत व्यय	3,833,810.00	
भान किराया	300,174.00	वाहन किराया	5,350.00	
वास भवन किराया	17,000.00	फलेक्स प्रिंट	109,047.00	
प्रदायिक भवन किराया	32,000.00	कार्यालय व्यय	24,360.00	
र किराया	14,400.00	बैंक प्रभार	59.00	
भार फीस	44,365.00	समारोह व्यय	308,938.00	
भदन पत्र	45.00	मेडिकल व्यय	82,698.00	
स्टैंड फीस	227,950.00	क्रानूली प्रभार	88,620.00	
भक्षण आपति	24,412.00	कंप्यूटर एवं प्रिंटर व्यय	113,735.00	
न अनुग्या फीस	2,040.00	निविदा व्यय	13,550.00	
ग एन.ओ.सी. शुल्क	6,000.00	सार्वजनिक प्याऊ	29,128.00	
ग लीज	3,635.00	फोटो एवं वीडियो व्यय	64,150.00	
ज	31,189.00	परफॉर्मेंस ग्रांट व्यय	15,000.00	
गिता	1,800.00	ट्री गाईड - वृक्षा रोपण व्यय	147,558.00	
फनेक्शन फीस	7,200.00	प्रशिक्षण व्यय	9,420.00	
मी हैण्ड पंप बिक्री	6,000.00	पंप हाउस किराया	6,000.00	
टी.आई. फीस	36.00	कर्मचारी वर्दी	131,950.00	
गालय शुल्क वाई न. 04	17,140.00	डिजिटल सिग्नेचर	6,000.00	
यदा फीस	16,000.00	न्यूज पेपर	9,330.00	
य आय	5,157.00	रिटर्न फाइलिंग (TDS & GST)	12,000.00	
		दूरभाष & मोबाईल व्यय	11,064.00	
		वाहन बीमा	89,891.00	
		अन्य व्यय	284,070.00	
		पेट्रोल एवं डीजल	1,972,457.00	
		कार्यालय मरम्मत	27,375.00	
		जल प्रदाय सामग्री मरम्मत	217,889.00	
		जे.सी.बी. कार्य	204,518.00	
		मोटर पंप मरम्मत	148,534.00	
		बाउंड्रीवाल & स्टेडियम मरम्मत	86,438.00	
		फोटोकॉपी मशीन मरम्मत	24,823.00	
		सड़क - नाली मरम्मत	90,069.00	
		भवन मरम्मत	191,777.00	
		वाहन मरम्मत	321,395.00	
<b>Total Revenue Receipts</b>	<b>2,663,935.00</b>	<b>Total Revenue Payments</b>	<b>28,278,691.00</b>	<b>1061.54</b>



**Chief Municipal Officer**  
Nagar Palika Rampur Maithan  
(Dist. Sitohi (N.P.))



**ANNEXURE 5**  
**PERCENTAGE OF CAPITAL EXPENDITURE WITH RESPECT TO REVENUE TOTAL EXPENDITURE**

S.NO	Particulars	Amount
1	फायर सामग्री क्रय	
2	जल प्रदाय सामग्री क्रय	97,501.00
3	निर्माण सामग्री क्रय	1,458,124.00
4	सफाई सामग्री क्रय	1,481,030.00
5	विधुत सामग्री क्रय	1,653,851.00
6	सी.सी. नाली निर्माण	1,790,271.00
7	पानी बोरिंग	390,757.00
8	नाला निर्माण	268,626.00
9	पाइप लाइन विस्तार	2,636,012.00
10	सामुदायिक भवन निर्माण	94,080.00
11	विधुत फिटिंग कार्य	23,950.00
12	व्यक्तिगत शौचालय निर्माण	12,800.00
13	कूलर	12,000.00
14	फर्नीचर	4,950.00
15	लैपटॉप	382,533.00
16	सोलर बैटरी	39,750.00
17	बायो मेट्रिक मशीन	32,000.00
		14,160.00
<b>TOTAL CAPITAL EXPENSES DURING THE YEAR</b>		<b>10,392,395.00</b>
<b>TOTAL EXPENSES DURING THE YEAR</b>		<b>51,628,446.00</b>
<b>PERCENTAGE OF CAPITAL EXPENDITURE WITH RESPECT TO TOTAL EXPENDITURE</b>		<b>20.13</b>

*(Signature)*  
**Chief Municipal Officer**  
Nagar Palika, Kumbhar Nagar  
Gwalior (M.P.)





# कैश बुक के योग अंतर की राशि वर्ष 2019-20

कैश बुक के आय पक्ष में योग अंतर की दिनांक

राशि

कुल राशि

30.05.2019	15,500.00	
25.06.2019	10,000.00	
03.08.2019	15,500.00	
14.08.2019	20,000.00	
26.08.2019	50,000.00	
30.08.2019	0.06	
04.09.2019	3.00	
17.09.2019	6,000.00	
23.09.2019	10,000.00	
01.10.2019	6,000.00	
01.10.2019	70,000.00	
01.10.2019	7,700.00	
22.10.2019	30,000.00	
26.10.2019	100,000.00	
31.10.2019	7,295.00	
02.11.2019	10,000.00	
13.11.2019	70,000.00	
30.11.2019	200.00	
03.12.2019	2,000.00	
16.12.2019	8,000.00	
18.12.2019	15,000.00	
23.12.2019	20,000.00	
01.02.2020	8,000.00	
10.02.2020	5,000.00	
19.02.2020	50,000.00	
20.02.2020	50,000.00	
22.02.2020	50,000.00	
03.03.2020	200.00	
20.03.2020	8,000.00	
31.03.2020	10,000.00	654,398.06

Chief Managerial Officer  
Nagar Palika, Rampur Noida  
Dist. Sahib (N.P.)



कैश बुक के व्यय पक्ष में योग अंतर की दिनांक	राशि	कुल राशि
24.04.2019	26,000.00	
30.05.2019	14,000.00	
01.06.2019	31,000.00	
03.06.2019	67,523.00	
17.06.2019	2,000.00	
20.06.2019	2.00	
28.06.2019	26,000.00	
23.07.2019	90.00	
24.07.2019	0.08	
30.08.2019	34,000.00	
05.10.2019	24,000.00	
22.10.2019	29,000.00	
15.11.2019	39,000.00	
20.11.2019	200.00	
26.11.2019	20,995.00	
16.12.2019	70,000.00	
18.12.2019	70,000.00	
26.12.2019	25,000.00	
29.02.2020	20,000.00	
23.03.2020	46,115.00	
28.03.2020	122,500.00	
31.03.2020	14,292.00	681,717.08

कैश बुक के योग अंतर की राशि वर्ष 2018-19		
कैश बुक के आय पक्ष में योग अंतर की दिनांक	राशि	कुल राशि
02.12.2019	9,966.00	
02.12.2019	27.00	
02.12.2019	2,280.00	
02.12.2019	100.00	12,373.00
कैश बुक के व्यय पक्ष में योग अंतर की दिनांक	राशि	कुल राशि

  
**Chief Municipal Officer**  
 Nagar Parishad Rampur Mahanagar  
 Distt. Sahiwal (H.P.)



Annexure - 1

Bank Reconciliation of PNB A/c No - 3231000100070362 From April 2019 to March 2020

Balance As per Cash book

533,906.40

LESS  
Bank Charges as per Bank Statement

S No	Date	Amount
1	16.04.2019	17.70
2	05.07.2019	17.70
3	06.10.2019	17.70
4	05.01.2020	17.70

70.80

Amount paid but not show in Cash Book

S No	Date	Amount
1	11.06.2019	61,200.00
2	09.07.2019	50,000.00

111,200.00

ADD

Interest Received by Bank but not Taken in Cash Book

S No	Date	Amount
1	07.06.2019	4,710.00
2	08.09.2019	4,011.00
3	07.12.2019	3,495.00
4	06.03.2020	3,523.00

15,739.00

Balance As per Bank book

438,374.60

Chief Municipal Officer  
Muzaffarpur Municipal Corporation  
(M.P.)





**Bank Reconciliation of PNB A/c No - 3231002100000817 From April 2019 to March 2020**

Balance As per Cash book

728,917.32

LESS  
(1) Bank Charges as per Bank Statement

<u>S No</u>	<u>Date</u>	<u>Amount</u>
1	05.04.2019	29.50
2	11.04.2019	118.00
3	03.07.2019	29.50
4	04.10.2019	29.50
5	19.10.2019	10.62
6	23.10.2019	10.62
7	04.01.2020	29.50

257.24

(2) Short Amount Entered in Cash Book

<u>Voucher No</u>	<u>Date</u>	<u>Paid Amount</u>	<u>Entered Amount</u>	<u>Short Amount</u>
3	08.04.2019	7,375.00	7,325.00	50.00

50.00

ADD

(1) Amount Deposit in Bank but not Show in Cash Book

<u>S No</u>	<u>Date</u>	<u>Amount</u>
1	15.05.2019	26,190.00
2	31.12.2019	7,308.00

33,498.00

Balance As per Bank book

762,108.08

*Chief Municipal Officer*  
Name: *Prakash Kumar (Nabin)*  
Designation: *(MPP)*



Bank Reconciliation of PNB A/c No - 3231000100090658 From April 2019 to  
March 2020

Balance As per Cash book

1,730,097.76

LESS

1) Bank Charges as per Bank Statement

S No	Date	Amount
1	19.09.2019	35.83
2	19.09.2019	34.79
3	20.09.2019	10.62
4	21.09.2019	10.62
5	24.09.2019	29.66
6	26.09.2019	36.07
7	27.09.2019	10.62
8	30.09.2019	10.62
9	09.10.2019	53.90
10	10.10.2019	10.62
11	11.10.2019	84.09
12	14.10.2019	24.15
13	17.10.2019	10.62
14	18.10.2019	17.83
15	19.10.2019	10.62
16	22.10.2019	50.12
17	24.10.2019	60.01
18	25.10.2019	10.62
19	28.10.2019	31.15
20	29.10.2019	14.04
21	30.10.2019	32.37
22	01.11.2019	17.20
23	07.11.2019	10.62
24	08.11.2019	54.55
25	11.11.2019	38.45
26	15.11.2019	27.01
27	16.11.2019	10.62
28	20.11.2019	10.62
29	21.11.2019	10.62
30	22.11.2019	10.62
31	25.11.2019	26.70
32	27.11.2019	10.62
33	28.11.2019	26.35
34	29.11.2019	10.62
35	30.11.2019	10.62
36	02.12.2019	11.38

875.57

Chief Municipal Officer  
Nagar Palika Rampur Maikun  
Distt. Sonbhi (M.P.)



Bank Reconciliation of PNB A/c No - 3231000100090658 From April 2019 to  
March 2020

1,730,097.76

Bank Charges as per Bank Statement

<u>S No</u>	<u>Date</u>	<u>Amount</u>
1	19.09.2019	35.83
2	19.09.2019	34.79
3	20.09.2019	10.62
4	21.09.2019	10.62
5	24.09.2019	29.66
6	26.09.2019	36.07
7	27.09.2019	10.62
8	30.09.2019	10.62
9	09.10.2019	53.90
10	10.10.2019	10.62
11	11.10.2019	84.09
12	14.10.2019	24.15
13	17.10.2019	10.62
14	18.10.2019	17.83
15	19.10.2019	10.62
16	22.10.2019	50.12
17	24.10.2019	60.01
18	25.10.2019	10.62
19	28.10.2019	31.15
20	29.10.2019	14.04
21	30.10.2019	32.37
22	01.11.2019	17.20
23	07.11.2019	10.62
24	08.11.2019	54.55
25	11.11.2019	38.45
26	15.11.2019	27.01
27	16.11.2019	10.62
28	20.11.2019	10.62
29	21.11.2019	10.62
30	22.11.2019	10.62
31	25.11.2019	26.70
32	27.11.2019	10.62
33	28.11.2019	26.35
34	29.11.2019	10.62
35	30.11.2019	10.62
36	02.12.2019	11.38

875.57

**Chief Municipal Officer**  
Nagar Palika, Rampur Nalini  
Distt. Sahi (M.P.)





2) Short Amount Deposit in Bank

<u>S No</u>	<u>Date</u>	<u>Received Amount</u>	<u>Deposit Amount</u>	<u>Short Amount</u>
1	12.09.2019	12,766.00	12,765.00	1.00
2	11.11.2019	18,240.00	18,220.00	20.00
3	20.11.2019	1,565.00	1,365.00	200.00
				<u>221.00</u>

**ADD**

1) Interest Received in Bank but not Show in Cash Book

<u>S No</u>	<u>Date</u>	<u>Amount</u>
1	07.06.2019	10,917.00
2	08.09.2019	11,316.00
3	07.12.2019	12,841.00
4	06.03.2019	14,171.00
		<u>49,245.00</u>

Balance As per Bank book

1,778,246.19

**Bank Reconciliation of Allahabad Bank A/c No - 22144003980 From April 2019 to March 2020**

Balance As per Cash book

18,444,460.00

**LESS**

1) Bank Charges as per Bank Statement

<u>S No</u>	<u>Date</u>	<u>Amount</u>
1	30.06.2019	118.00
2	30.09.2019	118.00
3	31.12.2019	118.00
4	31.03.2019	118.00
		<u>472.00</u>

2) Amount Debit in Bank But not Debit in Cash Book

<u>S No</u>	<u>Date</u>	<u>Amount</u>
1	15.11.2019	35,000.00
2	03.12.2019	2,300,000.00
		<u>2,335,000.00</u>

**ADD**

1) Amount Deposit in Bank but not Show in Cash Book

<u>S No</u>	<u>Date</u>	<u>Amount</u>
1	06.11.2019	100,000.00
2	11.11.2019	60,000.00
3	13.11.2019	100,000.00
4	13.11.2019	35,000.00
5	13.11.2019	74,950.00
6	13.11.2019	90,900.00
7	13.11.2019	100,000.00
8	14.11.2019	100,000.00
9	15.11.2019	50,000.00
		<u>710,850.00</u>

Balance As per Bank book

16,819,838.00

*Chief Municipal Officer*  
Nagar Palika Rampur, Noida  
Dr. S. S. (M.P.)



**Bank Reconciliation of Madhyanchal Gramin Bank A/c No - 8085452199 From April 2019 to March 2020**

<u>Balance As per Cash book</u>	773,604.75
<u>Balance As per Bank book</u>	773,604.75

**Bank Reconciliation of Allahabad Bank A/c No - 22144003991 From April 2019 to March 2020**

<u>Balance As per Cash book</u>				16,265,531.00
<u>LESS</u>				
<u>1) Bank Charges as per Bank Statement</u>				
	<u>S No</u>	<u>Date</u>	<u>Amount</u>	
	1	30.09.2019	<u>118.00</u>	118.00
<u>Balance As per Bank book</u>				16,265,413.00

**Bank Reconciliation of Union Bank of India A/c No - 723202010000538 From April 2019 to March 2020**

<u>Balance As per Cash book</u>				323,868.00
<u>ADD</u>				
<u>1) Interest Received by Bank but not Taken in Cash Book</u>				
	<u>S No</u>	<u>Date</u>	<u>Amount</u>	
	1	04.04.2019	2,795.00	
	2	06.07.2019	2,850.00	
	3	03.10.2019	2,789.00	
	4	04.01.2020	2,722.00	11,156.00
<u>Balance As per Bank book</u>				335,024.00

*Chief Municipal Officer*  
Nagar Palika Rampur Noida  
Distt. Sahar (M.P.)



**Bank Reconciliation of Central Bank of India A/c No - 3095336993 From April 2019 to March 2020**

Balance As per Cash book 1,222,692.00

ADD

(1) Interest Received by Bank but not Taken in Cash Book

<u>S No</u>	<u>Date</u>	<u>Amount</u>	
1	31.05.2019	10,786.00	
2	31.08.2019	10,882.00	
3	30.11.2019	10,858.00	
4	29.02.2020	10,953.00	43,479.00

Balance As per Bank book 1,266,171.00

**Bank Reconciliation of State Bank of India A/c No - 53039154919 From April 2019 to March 2020**

Balance As per Cash book 1,407,401.36

ADD

(1) Interest Received by Bank but not Taken in Cash Book

<u>S No</u>	<u>Date</u>	<u>Amount</u>	
1	25.06.2019	11,915.00	
2	25.09.2019	10,869.00	
3	25.12.2019	10,697.00	
4	28.03.2020	10,925.00	44,406.00

Balance As per Bank book 1,451,807.36

*Chief, Marketing Officer*  
Nigga Prakash Kumar Naikin  
D.D. Srinivas (U.P.)





# Bank Reconciliation of State Bank of India A/c No - 53039153007 From 01.04.2019 to 31.03.2020

Balance As per Cash book

7,865,826.87

Less

1) Amount Debit in Bank but Not Debit in Cash Book

S No

Date

Amount

1	02.04.2019	26,475.00
2	04.04.2019	13,000.00
3	10.05.2019	36,272.00
4	11.06.2019	114,266.00
5	20.06.2019	13,240.00
6	30.07.2019	400,000.00
7	05.08.2019	86,948.00

690,201.00

2) Bank Charges Debit by Bank but Not Debit in Cash Book

S. No

Date

Short Deposit

Amt

1	12.03.2020	649.00
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649.00

Total of Less

690,850.00

ADD

1) Excess Amount Debit in Cash Book

V No

Date

Paid Amount

Entered  
Amount

Excess Entered  
Amt

85	30.05.2019	7,500.00	9,500.00	2,000.00
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2,000.00

2) Amount Paid but not Present in Bank

S No

Voucher No

Date

Amount

1	243	24.07.2019	4,985.00
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4,985.00

3) Amount Credit in Bank but not Taken in Cash Book

S No

Date

Amount

1	25.07.2019	3,552.00
2	05.11.2019	60.00
3	15.11.2019	74.00
4	29.11.2019	60.00
5	02.01.2020	85.00
6	14.01.2020	85.00
7	19.03.2020	2,000.00

5,916.00

Total of Add

12,901.00

Balance As per Bank book

7,187,877.87

*Chief Municipal Officer*  
Nagar Palika, Raipur, Chhattisgarh  
(Sd/-) \_\_\_\_\_  
(Date: 31.03.2020)



# Bank Reconciliation of State Bank of India A/c No - 36034756755 From

01.04.2019 to 31.03.2020

Balance As per Cash book

1,483,370.60

Less

1) Amount Debit in Bank but Not Debit in Cash Book

S No	Date	Amount
1	02.04.2019	12,450.00
2	02.04.2019	9,900.00
3	05.10.2019	11,155.00
4	21.10.2019	9,935.00

43,440.00

2) Bank Charges Debit by Bank but Not Debit in Cash Book

S. No	Date	Short Deposit Amt
1	02.12.2019	15.00
2	04.12.2019	17.00
3	11.12.2019	41.00
4	16.12.2019	121.63
5	18.12.2019	15.00
6	30.12.2019	45.00
7	15.01.2020	100.00
8	29.01.2020	52.00
9	31.01.2020	21.00
10	13.02.2020	78.00
11	03.03.2020	75.00
12	12.03.2020	64.00
13	12.03.2020	649.00
14	16.03.2020	100.00
15	16.03.2020	100.00

1,493.63

3) Excess Amount Debit in Bank Book

V No	Date	Entered Amount	Paid Amount	Excess Entered Amt
341	26.08.2019	897.00	987.00	90.00
890	10.02.2020	15,000.00	15,500.00	500.00

590.00

Total of Less

45,523.63

ADD

1) Amount Credit in Bank but not Taken in Cash Book

S No	Date	Amount
1	10.06.2019	8,016.00
2	27.06.2019	2,625.00
3	06.08.2019	86,948.00
4	13.09.2019	8,016.00
5	19.12.2019	8,016.00
6	09.01.2020	5,313.00
7	17.01.2020	4,375.00
8	27.01.2020	1,047.00
9	27.03.2020	8,016.00

132,372.00

Total of Add

132,372.00

Balance As per Bank book

1,570,218.97

Chief Municipal Officer  
Municipal Corporation  
D.D. Srinivas (M.P.)



Amritha - 2

## कार्य किये जाने हेतु निविदा

स. क्र.	कार्य का नाम	NIT No	अमानत राशि	निविदा जारी करने की तिथि	सफल निविदाकार का नाम	कार्य की स्थिति
1						
2	NIL					
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						

Note :As explained to us the above list of tenders are provided to us and as explained to us there are no more tenders

Chief Municipal Officer  
Nagar Palika Rampur Naini  
District Saharanpur

