

**VPCA AND ASSOCIATES**  
CHARTERED ACCOUNTANTS  
**CA. PULKIT AGRAWAL** Contact  
ACA, B.com

212, fortune Ambiance south tukoganj Dewas (MP)  
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## **AUDIT REPORT FOR THE YEAR ENDING 2019-20**

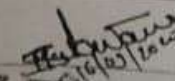
**NAGAR PARISHAD Tonk Khurd DISTT. Dewas (M.P)**

**Notes to the accounts – Annexure "A"**

- 1 We suggest that current accounts should be linked with another sweep account with the bank so that idle fund automatically gets transferred to short term deposit without affecting the liquidity of fund, so that interest income can be earned.
- 2 We suggest that Bank Ledger Accounts for all banks should be prepared so that Bank Reconciliation Statement can be prepared periodically.
- 3 Mukhyamantri Adoh Sanrachana Yojana Cash book has also been maintained by municipality which are not consolidated in receipts and payments account.
- 4 Utilisation certificates towards grant utilisation not provided by the ULB.

**Audit of Revenue**

S. No.	Indicators	Observation	Remarks																																			
1.	The Auditor is responsible for audit of revenue from various sources.	We have audited all the sources by applying Sample Test Check Basis from where municipality is deriving its revenue for the financial year 2019-20 and details of various sources have been reported in <b>Receipt &amp; Payment Account.</b>	The Sampattikar, Samekitkar, JalKar, NagariyaVikasUpkar, were found to have slow growth.																																			
2.	The Auditor is Responsible for checking the revenue receipts from the counter files of receipt books & verifies that the money received is duly deposited in respective bank accounts.	<div>We have checked all the revenue receipts from the counterfoils of the receipt books and they are found to be in agreement with the figures reported in the cash book and ledgers. All the revenue receipts are being deposited in a bank properly except some discrepancies found as follows</div> <table><thead><tr><th>S No.</th><th>Receipt No.</th><th>Amount in receipt</th><th>Amount in ledger and cash book</th><th>Difference</th></tr></thead><tbody><tr><td colspan="5">Jalkar less deposited in Bank</td></tr><tr><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td></tr><tr><td colspan="5">Sampatti Kar less deposited in Bank</td></tr><tr><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td></tr></tbody></table>	S No.	Receipt No.	Amount in receipt	Amount in ledger and cash book	Difference	Jalkar less deposited in Bank															Sampatti Kar less deposited in Bank															No discrepancies found.
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particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of commissioner/CMO.	scheme. Any over Utilizations where payments were made using own funds of Municipality are annexed in this report as "Annexure-B-4"	"Annexure B-5".
Auditor shall verify that expenditure is accordance with the guidelines directives act and rules issued by government of India.	All the amounts have been expensed in accordance with the guidelines, conditions, directives and rules issued by the government of the state or central government as the case may be and no contraventions were found or noticed during the course of audit.	Amounts were expended within the Guidelines issued by the Government.
During the audit financial propriety shall also be checked. All the expenditure should be supported by financial administrative sanctions.	We found that all the expenditures were properly supported by the relevant and required vouchers, they were also adequately supported by the administrative and financial sanction accorded by the competent authority i.e., CMO/President.	No discrepancies found.
All the cases where appropriate sanction has not been obtained shall be reported and the compliance of Audit observation shall be ensured during the Audit.	During the course of audit by applying Sample Test check basis, we did not come across any such expenditure which has been incurred without obtaining permission from the relevant sanctioning authority.	All the expenses were properly sanctioned.
Auditor shall be responsible for verification of scheme project wise Utilization Certificates (UC'S) & shall be tallied with Income& Expenditure records and creation of Fixed Assets.	From the verification of utilization certificates and discussion with the management we found that they are preparing utilization certificates properly for specific Schemes/Projects on timely basis as and when they are being asked from the higher authority/sanctioning authority.	UC'S are prepared by the management of the ULB.

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Auditor shall verify that receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.	was involved in the bidding process. We have verified the receipts of Bid processing fees/Tender fees and the same have been accounted for in the books of account.	None
The bank guarantee, if received in lieu of bid processing fee/ performance guarantee shall be verified from the issuing bank.	There are no Bank guarantee	No such instances found
The Conditions of BG's shall also be verified and any BG with any such condition which is against the interest of the ULB shall be verified and brought to the notice of Commissioner/CMO.	No such instances observed.	No such instances observed.
The cases of extension of BG shall be brought to the notice of Commissioner/CMO proper guidance to extend the BG shall also be given to ULB.	As no guarantees were received by the municipality question of extension of bank guarantees shall not arise.	None.

#### Audit of Grants and Loans

Indicators	Observations	Remarks
Auditor is responsible for audit of Grants given by CG and its utilization.	On verification of records and communication with the management we found that grant is being received by the central and Utilization Certificates have been issued by the Authority.	None
Auditor is responsible for	We have audited various grants	None

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interest income is duly & timely recorded in Cash Book.		Detailed comments are made under <b>Audit of FDRs</b>
The Cases were investments are made on lesser interest rates shall be brought to the notice of Commissioner / CMO.	There were no investments except FDRs and FDRs are on prevailing Interest rates of Bank.	Nil.

### Audit of Expenditure

AIndicators	Observations	Remarks
The auditor is responsible for audit of expenditure under all the schemes.	We have audited the expenditures incurred by the municipality using sample test check basis during the F.Y.2019-20. The irregularities found during vouching are mentioned in following supra.	Recovery against target has been specifically mentioned in <b>Annexure "C"</b> .
The Auditor is responsible for checking the entries in Cash Book & Verifying them from relevant vouchers.	We have audited the expenditures incurred by the municipality by applying sample test check basis. On checking the entries in cash book with relevant vouchers we found some minor discrepancies which are annexed in the report as " <b>Annexure-B-3</b> "	There are instances found where parishad expended more than allowed limit on Employees conveyance (Yatri bahtta to employee ) Parishad has to recover the excess amount expended from the particular employee details of which is given in the <b>Annexure B-4</b>
Auditor shall check monthly balance of the Cash Book & guide the accountant to rectify the errors.	We examined the daily balances of the cash book and arithmetical & clerical errors have been identified by us, which was dealt with appropriately and rectified at the year end. Closing Balance has been worked out correctly by giving above rectification effects.	Municipality has to more focus on arithmetical errors.
Auditor shall verify that the expenditure of a	The funds allocated for particular schemes were used only for that	Out of Own Fund expenses are brought to the notice with the

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**AUDIT REPORT IN CONNECTION WITH ANNUAL AUDIT OF TONK KHURD NAGARPARISHAD**

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

- We certify that the Receipt & Payment Account are in agreement with the books of account maintained at the office of Nagar Parishad;
- We report the following observations/discrepancies/inconsistencies :  
"As per notes to accounts in annexure "A" Attached".
- The observations/discrepancies /inconsistencies observed in regards with the scope of audit have been detailed out in "Annexure B" along with its sub schedules B-1 to B-6
- Details regarding revenue collection against the budgeted targets and the growth attained during the year in comparison to previous year in given in "Annexure C".
- Subject to above,-
  - I. We have obtained all the information and explanations which, to the of best our knowledge and belief, were necessary for the purposes of the audit;
  - II. In our opinion, proper books of accounts have been kept by the above named Entity so far as it appears from the examination of the books.
  - III. In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, given in above Annexure 'A' give a true and fair view of the Receipts and Payments account of the TONK KHURD Nagar Parishad for the year ended on as at 31st March 2020.

Place: Dewas

Date: 15/09/2020

*15/09/2020*  
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जिला देवास (म.प्र.)

*15/09/2020*  
  
Pulkit Agrawal  
Chartered Accountant  
Membership No.431102

audit of Grants received from State Government and its Utilization.	received from the state government during the year covered under the audit and their Utilization Certificates have been issued by the Authority.	
The auditor shall perform audit of loans provided for physical infrastructure and its utilization. During this audit the auditor shall specifically comment on the revenue mechanism ie; whether the asset created out of the loan has generated desired revenue or not. He shall also comment on the possible reasons for non-generation of the revenue.	HUDCO loan avail for Shari Payjal Yojana and the project is not yet completed so question of realisation of the revenue does not arise.	None
The auditor shall specifically point out any diversion of funds from capital receipts/grant/loans to revenue expenditure and from one scheme/project to another.	On Sample Test check basis of the records, we didn't find any diversion of fund from capital receipts/grants/loans to revenue expenditure.	No such instances observed

### NAGAR PARISHAD TONK KHURD , DISTRICT DEWAS

Annexure "B-"

Amount deposited in the Bank after 2 working days

Date receipt	of	Date deposit	of	Amount	Delay in deposit

*M. Subhan*  
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Annexure-"B-2"





Percentage of Revenue Collection Increase / decrease in various heads in property tax, SamekitKar, ShikshaUpkar, NagriyaVikasUpkar & Other Tax as compared to previous year shall be part of Audit Report.	Percentage of revenue collection increase/decrease in various heads in Property tax, SamekitKar, ShikshaUpkar, NagriyaVikasUpkar and other tax have been prepared in <b>Annexure - "B-1"</b> .	There has been significant downfall in recovery of sampattikar and samekit both Current as well as outstanding kar year
Delay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO.	The amount received through different revenue sources have been deposited in bank on the same day when received except in some cases which are annexed to this report.	No discrepancies.
Entries in Cash Book should be verified.	We have verified all the entries reported in the cash book on sample test check basis and found to be satisfactory.	Receipts are found to be accurate.
Auditor shall specifically mention in report the revenue recovery against the Quarterly & Monthly Targets. Any lapses in revenue recovery shall form part of report.	Budgets estimated of income and expenditure are prepared on very higher side we suggest that budgeted income and expenditure should be estimated on the basis of actual past income and expenditure if we compare with the budgeted figure the realization of income is not up to the mark and we compare the same with the past year actual income the growth is positive. Recovery against target has been specifically mentioned in <b>Annexure "B-2"</b> .	Municipality should use actual figures of past year while preparing budget so that under or over recovery is comparable against budgeted figures.
The Auditor shall verify the interest income from FDR and verify that	The Interest income is recorded on cash basis only, i.e., only when FDR's mature. Therefore, there is no interest income recorded during the Financial Year 2019-20 and no FDR are matured during the current financial year.	The Balance of FDRs should also form part of Opening and Closing balances of Cash and Bank balance.

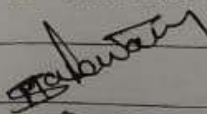
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### Audit of Book Keeping

Indicators	Observations	Remarks
Auditor is responsible for audit of all the books of accounts as well as stores.	We have verified the Cash book, Ledgers, Cashier cash book, Grant register, Bank account statements, Vouchers, Receipt books, Challan books and all the other Cash books specifically for other projects maintained by the municipality by applying sample test check basis. The books were found to be fair and any discrepancies including Arithmetical errors are dealt with in respective points.	The Books of accounts are properly maintained by the ULB.
Auditor shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to ULB, any discrepancies observed should be brought into notice.	The books of Accounts are being maintained in Single Entry Accounting System by applying cash system of Accounting. Ledgers are maintained only for Income and Expenses. Individual Bank Account ledgers are not maintained. Only consolidated Bank book is prepared.	We suggest that Bank Ledger Accounts for all banks should be prepared so that proper Bank Reconciliation Statement can be prepared on periodically.
The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances. All the cases of non-recovery shall be specifically mentioned in the audit report.	The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances. All the cases of non-recovery shall be specifically mentioned in the audit report.	No Discrepancies found.
Bank Reconciliation Statement shall be verified from the records of ULB & the bank concerned.	Municipality is preparing bank reconciliation statements for its bank accounts. All the statements are annexed to this report in "Annexure-B-6".	Totaling mistakes need to be avoided.

  
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Auditor shall be responsible for verifying the entries in the grant register. The Receipt & payments of grants shall be duly verified from the entries in the Cash Book.	We have reconciled the accounts of receipts and payments for the grant received and utilized during the year.	No discrepancies found.
The Auditor shall verify the fixed assets register from the records & the discrepancies shall be brought to the notice of CMO.	The Auditor shall verify the fixed assets register from the records & the discrepancies shall be brought to the notice of CMO.	No discrepancies found.
The auditor shall reconcile the accounts of receipt and payments especially for project funds.	The Receipt & payment for project funds are reconciled and all the receipts and payments of project funds are annexed to the report.	No such instances observed.

#### Audit of FDR

Indicators	Observations	Remarks
The auditor is responsible for audit of all FDR & TDR.	We have physically verified all the FDRs held by the municipality and complete details of which are being hereby annexed to this report in Annexure "B-5".	FDRs and FD Register were made available.
Auditor shall ensure that proper records of FDR are maintained and all renewals are timely done.	Municipality has opted for auto renewal of the FDRs on its maturity thereby risk of not getting timely renewal of FDRs is almost nil and management has prepared proper register and	FDs get auto renewed.

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		Swachata Samagri	152,852.00
		TEA BILL	61,642.00
		Telephone Bill	12,069.00
		Tender Expenses	12,000.00
		TENKAR KIRAYA	432,089.00
		Tent Bill	30,101.00
		Tree Plantation Exp	107,800.00
		Tube Well Rent	490,718.00
		Vahan Kiraya	269,980.00
		Vehicle Insurance	2,800.00
		Yatra Kar	10,960.00
		<b>CLOSING BALANCE</b>	<b>10,624,508.00</b>
<b>Total</b>	<b>36,213,052.00</b>	<b>Total</b>	<b>36,213,052.00</b>

FOR: M/S VPCA AND ASSOCIATES  
CHARTERED ACCOUNTANTS

CHIEF MUNICIPAL OFFICER

CA PULKIT AGRAWAL  
MRN: 431102  
UDIN: 20431102AAAACS968\*



PLACE: UJJAIN  
UJJAIN: 15/09/2020

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नगर परिषद टोंकखुर्द  
जिला देवास (म.प्र.)

# Revised Abstract Sheet for reporting on Audit for Financial Year 2019-20

Suggestions

Observation in Brief

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
4	Audit of FDR	There exists only one FDR details are already mentioned in the report	FDRs are on auto renewal mode.	Nil
5	Audit of Tenders/Bids	proper tendering procedures are followed by nagar parishad except		
6	Audit of Grants & Loans	The records related to grants receipts and payments are properly maintained by nagar parishad	The grants received by municipality is through proper channel and the payments are made by the municipality for the purpose for which the same is provided by government.	Nil
7	Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another	We didn't came across any such diversion of fund	We didn't came across any such diversion of fund.	Nil

Seal & Signature of Auditor



*[Handwritten Signature]*

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जिला देवास (ग.प्र.)



# NAGAR PARISHAD TONKKHURD

## INCOME & EXPENDITURE ACCOUNT

1-Apr-2019 to 31-Mar-2020

EXPENDITURE	AMOUNT		INCOME	AMOUNT	AMOUNT
<b>ESTABLISHMENT EXP</b>		<b>10,822,376.00</b>	<b>FEES AND CHARGES</b>		<b>539,421.00</b>
Salary	10,491,688.00		Aavedan Shulk	10.00	
Parshad Mandey	179,100.00		Ashodhi Shulk	190.00	
Pension	151,588.00		Fire Brigade Shulk	300.00	
			Gumasta Shulk	1,070.00	
<b>ADMINISTRATION EXP</b>		<b>997,406.00</b>	Manglik Bhavan	2,000.00	
Advertisement Expense	61,400.00		Namatran Shulk	67,605.00	
Computer & Consumables	26,460.00		Napti Shulk	1,000.00	
Programme Expenses	64,480.00		Navin Nai	32,550.00	
PRINTING	69,530.00		Praman Patra	11,907.00	
Electricity	575,826.00		Ration Card	380.00	
News Paper	29,652.00		Safai Tank Shulk	19,500.00	
Rancoat Bill	15,720.00		Trolley Bhada	600.00	
Ration Bill	3,750.00		Swachtha Gatividhi	402,309.00	
Painting Expense	6,000.00				
Stationery	49,297.00		<b>RATES &amp; TAXES INCOME</b>		<b>746,153.00</b>
TEA BILL	61,642.00		Educational Cess	1,202.00	
Telephone Bill	12,069.00		Educational Kar Bakaya	1,260.00	
Vehicle Insurance	2,800.00		Safy Tenk Kiraya	3,000.00	
Yatra Kar	10,960.00		Samekit Kar Bakaya	74,400.00	
Internet Connection Charges	7,820.00		Samekit Kar Chalu	58,382.00	
			Samekit Swachtha Bakaya	4,200.00	
<b>MAINTAINANCE EXP</b>		<b>11,003,081.00</b>	Sampli Kar	116,543.00	
Swachtha Gatividhi	131,460.00		Sampli Kar Bakaya	128,453.00	
C.C Road	128,218.00		Swachtha Shulk	54,960.00	
Diesel	1,293,516.00		Swachtha Shulk Bakaya	20,400.00	
G.S.T	6,000.00		Urban Development	78,668.00	
Hand Pump	50,150.00		Urban Development Cess Baka	40,085.00	
Jal Samagri	232,736.00		Vivid Kar	5,250.00	
Jan Swasth Samagri	16,578.00		Water Tax	157,750.00	
JCB RENT	18,014.00		Tender Income	1,600.00	
Legal Fee	56,374.00				
Misc.	9,950.00		<b>OTHER INCOME</b>		<b>2,660.00</b>
Nirman Karya	1,230,692.00		Other income	2,660.00	
Nirman Samagri	2,528,384.00				
Nirvachan Bill	2,140.00		<b>RENT INCOME</b>		<b>174,580.00</b>
Other Karya	2,113,954.00		Bajar Bethak	109,480.00	
Other Structures	188,810.00		Dukan Kiraya	65,100.00	
R&M Electronics	8,050.00				
<b>R&amp;M FIRE BRIGADE</b>	<b>50,150.00</b>		<b>SPECIFIED REVENUE</b>		
R&M Jcb	63,949.00		<b>COMPENSATION</b>		<b>17,442,932.00</b>
R&M Motor	165,675.00		Chungi	7,175,702.00	
R&M Tractor	23,739.00		Mudrank Shulk	176,000.00	
R & M-Vehicle Others	32,009.00		MULBHUT	857,000.00	
Samagri	171,088.00		OTHER GRANT	9,234,230.00	
SAMBAL YOJANA	620,000.00				
Shochalye Nirman	303,000.00		<b>Bank Interest</b>	5,177.00	<b>5,177.00</b>
Shochalye Samagri	63,105.00				
			<b>TOTAL OF EXPENDITURE</b>		
Swachata Samagri	152,652.00		<b>OVER INCOME</b>	3,911,940.00	
Tender Expenses	12,000.00				

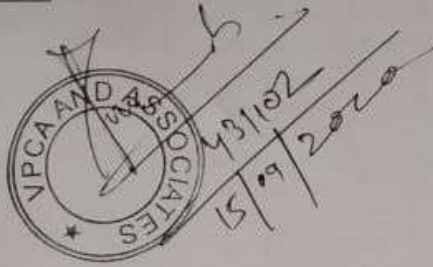
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Annexure-"B-5"

S No.	Bank	FDR Amount
1	SBI	1600000
2	Bank of India	2000000
3	Bank of India	3600000

Seal & sign of Auditor



*Subodh*  
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नगर परिषद टोकरुदं  
जिला देवास (म.प्र.)



# NAGAR PARISHAD TONKKHURD

## RECEIPT AND PAYMENT ACCOUNT

1-Apr-2019 to 31-Mar-2020

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
OPENING BALANCE	14,413,767.44	Agan Vadi	2,217,079.00
14th Central Finance Comm	1,121,000.00	Furniture	57,924.00
Agan Vadi	3,017,821.00	Mukhiye Mantri Youjna	400,025.00
Chungi	7,175,702.00	PM Awaz Youjna	90,653.00
Mudrank Shulk	176,000.00	Swachtha Gatividhi	131,460.00
MULBHUT	857,000.00	Advertisement Expense	61,400.00
Other Grant	5,420,020.56	C.C Road	128,218.00
Rajye Vitt Ayoug	1,378,000.00	Computer & Consumables	26,460.00
Sadak	531,000.00	Diesel	1,293,516.00
Aavedan Shulk	10.00	Electricity	575,826.00
Ashodhi Shulk	190.00	G.S.T	6,000.00
Bajar Bethak	109,480.00	Hand Pamp	50,150.00
Bank Interest	5,177.00	Internet Connection Charges	7,820.00
Dukan Kiraya	65,100.00	Jal Samagri	232,736.00
Educatione Cess	1,202.00	Jan Swasth Samagri	16,578.00
Educatione Kar Bakaya	1,260.00	JCB RENT	18,014.00
Fire Brigade Shulk	300.00	Legal Fee	56,374.00
Gumasta Shulk	1,070.00	Misc.	9,950.00
Manglik Bhavan	2,000.00	News Paper	29,652.00
Namatran Shulk	67,605.00	Nirman Karya	1,230,692.00
Napti Shulk	1,000.00	Nirman Samagri	2,528,384.00
Navin Nal	32,550.00	Nirvachan Bill	2,140.00
Other income	2,660.00	Other Karya	2,113,954.00
Praman Patra	11,907.00	Other Structures	188,810.00
Ration Card	380.00	Painting Expense	6,000.00
Safai Tank Shulk	19,500.00	Parshad Mandey	179,100.00
Safy Tenk Kiraya	3,000.00	Pension	151,588.00
Samekit Kar Bakaya	74,400.00	PRINTING	69,530.00
Samekit Kar Chalu	58,382.00	Programme Expenses	64,480.00
Samekit Swachtha Bakaya	4,200.00	Rancoot Bill	15,720.00
Sampti Kar	116,543.00	Ration Bill	3,750.00
Sampti Kar Bakaya	128,453.00	R&M Electronics	8,050.00
Security Deposit	54,750.00	R&M FIRE BRIGADE	50,150.00
Swachtha Gatividhi	402,309.00	R&M Jcb	63,949.00
Swachtha Shulk	54,960.00	R&M Motor	165,675.00
Swachtha Shulk Bakaya	20,400.00	R&M Tractor	23,739.00
Trolley Bhada	600.00	R & M-Vehicle Others	32,009.00
Urban Development	78,668.00	Salary	10,491,688.00
Urban Development Cess Bakaya	40,085.00	Samagri	171,088.00
Vivid Kar	5,250.00	SAMBAL YOJANA	620,000.00
Water Tax	157,750.00	Shochalye Nirman	303,000.00
SAMBAL YOJANA	600,000.00	Shochalye Samagri	63,105.00
Tender Expenses	1,600.00	Stationery	49,297.00

मुख्य नगर पालिका अधिकारी  
नगर परिषद टोंकखुर्द  
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TENKAR KIRAYA	432,089.00				
Tent Bill	30,101.00				
Tree Plantation Exp	107,800.00				
Tube Well Rent	490,718.00				
Vahan Kiraya	269,980.00				
Total	22,822,863.00	22,822,863.00	Total	22,822,863.00	22,822,863.00

FOR: M/S VPCA AND ASSOCIATES  
CHARTERED ACCOUNTANTS

CA PULKIT AGRAWAL  
MRN: 431102  
UDIN: 20431102AAAAC55687



CHIEF MUNICIPAL OFFICER

PLACE: UJJAIN  
UJJAIN: 15/09/2020

*सचिव*  
मुख्यमहोदय पालिका अधिकारी  
नगर पालिका टोंकखुंद  
जिला देवास (म.प्र.)



**Revised Abstract Sheet for reporting on Audit for Financial Year 2019-20**

Sr. No.	Parameters	Description			Observation in Brief	Suggestions
1	Audit of Revenue					
	राजस्व कर वसूली	Receipts in Rs.				
		Year 2018-19		% of Growth		
(i)	संपत्तिकर	450839	245969			
(ii)	समेकित कर	421362	145069	-45.44%	Negative Growth rate has been observed	Efforts should be given on maintaining the growth rate.
(iii)	नगरीय विकास उपकर	37598	121077	-65.57%	Negative Growth rate has been observed	Efforts should be given on maintaining the growth rate.
(iv)	शिक्षा उपकर	5376	2533	222.03%	Optimal Growth rate is there	Better recovery policies should be adopted
	कुल योग	915175	514648	-52.88%	Negative Growth rate has been observed	Efforts should be given on maintaining the growth rate.
	गैर राजस्व वसूली			-43.77%	Negative Growth rate has been observed	Efforts should be given on maintaining the growth rate.
(i)	जल उपभोगिता प्रभार	417750	224700	-46.21%	Negative Growth rate has been observed	Efforts should be given on maintaining the growth rate.
(ii)	ठोस अपशिष्ट प्रबंधन उपभोगिता प्रभार	0	0	0.00%		
(iii)	अन्य कर / शुल्क	503954	370879	-26.41%	Negative Growth rate has been observed	Efforts should be given on maintaining the growth rate.
	कुल योग	921704	595579	-35.38%	Negative Growth rate has been observed	Efforts should be given on maintaining the growth rate.
	महा योग	1836879	1110227	-39.56%		
2	Audit of Expenditure	The vouchers files are properly maintained by nagar parishad and appears to be true and fair				
3	Audit of Book Keeping	The nagar parishad has properly maintained books of accounts, and records related to daily transactions			The municipality is following cash basis of accounting which is not prescribed as per MPMAAM guidelines.	



मुख्यनगर पालिका अधिकारी  
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S. No.	Particulars	Audited Actual 2018-19(A)	Budget 2019-20(B)	Audited Actual 2019-20(C)	Growth in Budget as compared to 2019-20 (B)-(C)
1	Property tax	450839	591290	245969	-58.40%
2	Samekit Kar	421362	407200	145069	-64.37%
3	Shiksha Upkar	5376	9245	2533	-72.26%
4	Nagriya vikas upkar	37598	114189	121077	6.03%
5	Jalkar	417750	617500	224700	-63.61%
6	Shop Rent	69220	652800	11160	-98.29%
7	Other Taxes and Rates	503954	400000	249802	-37.87%

The above data reveals that Budget estimate of income are estimated to very high. We suggest that budgeted income should be estimated on the basis of actual past income collections. If we compare with the budgeted figure the realization of income is not up to the mark whereas when we compare the same with the past year actual income the growth is positive.

**Annexure-"B-3"**

**Discrepancies observed during Audit of Expenditure**

Date	Name of the employee	Amount allowed	Amount expended	Amount to be recovered

**Annexure "B-4"**

**Details of Grant released and utilization in the year**

Grant Name	Amount received as grant (fund)	Amount of expense from that Grant (fund)	Utilise from own fund

Utilization Certificates for Grant utilization did not provided by ULB

**Grants which remain unutilized during the Year**

Grant Name	Opening Balance	Amount received as grant (fund)	Amount of expense from that Grant (fund)	Unutilized grant

Utilization Certificates for Grant utilization did not provided by ULB

*(Signature)*  
मुख्य नगर पालिका अधिकारी  
नगर पालिका टोकखुर्द  
जिला देवास (म.प्र.)





	records for the FDRs and they are in agreement with the physical FDRs.	
Cases where FDR & TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO.	All the FDRs have been kept at the appropriate rate of interest and we didn't come across any instances where the FDRs have been kept at low rate of interest than the prevailing market rate.	No Discrepancies were found.
Interest earned on FDR shall be verified from entries in the Cash Book.	As regards the verification of the interest earned and its reporting in the cash book we draw attention to the point that municipality is following and preparing its records on the cash basis of accounting thereby reporting interest income only at the time of receipts of such interest and not else.	No Discrepancies were found.

#### Audit of Tenders/Bids

Indicators	Observations	Remarks
The auditor is responsible for audit of all tenders/bids invited by ULB.	We have audited tenders/ bids invited by the ULB during the F.Y.2019-20 by applying Sample Test Check Basis and no contraventions or exceptions were noticed during the course of audit other than those which have been discussed in next points.	None
Auditor shall check whether competitive tendering procedures are followed for all bids.	By applying Sample Test Check Basis, We found that competitive tendering procedures are being followed by the municipality except in the cases where only one bidder	None

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