

कार्यालय नगरपरिषद आलमपुर जिला भिण्ड (म0प्र0)

क्रमांक/लेखा0/2021/ 413

आलमपुर दिनांक 11.08.2021

प्रति

श्रीमान आयुक्त महोदय
नगरीय प्रशासन एवं विकास
मध्यप्रदेश भोपाल

विषय:- नगरीय निकायों की सीए आडिट रिपोर्ट वर्ष 2019-20 प्रेषित किये जाने के सम्बन्ध में ।

सन्दर्भ:- संचालनालय नगरीय प्रशासन एवं विकास मध्यप्रदेश भोपाल का पत्र क्रमांक /आडिट बजट/शाखा-4(क)/265/211 भोपाल दिनांक 09.08.2021

महोदय

उपरोक्त विषयान्तर्गत सन्दर्भित पत्र के पालन में निवेदन है कि नगरपरिषद आलमपुर जिला भिण्ड मध्यप्रदेश सीए आडिट रिपोर्ट वर्ष 2019-20 तैयार कराई गई जिसकी प्रति पत्र के साथ श्रीमान की ओर सादर प्रेषित है ।

संलग्न:- उपरोक्तानुसार

संलग्न :- उपरोक्तानुसार


मुख्य नगरपालिका अधिकारी
नगरपरिषद आलमपुर

AUDIT REPORT

OF

NAGAR PARISHAD ALAMPUR

for the Year Ended on 31.03.2020

AUDITED BY:

A Singhal & Associates

Chartered Accountants

G-6 , Global Apartment

Kailash Vihar, opposite Income Tax Office,

City Centre, Gwalior (M.P.)

Mob. No. 94251-13566

Email: caajaysinghal@gmail.com

INDEPENDENT AUDITORS REPORT

To,
The CMO
ULB Nagar Parishad,
ULB Alampur (M.P.)

We have audited the Books of accounts and relevant records of ULB Nagar Parishad, **Alampur** for the FY 2019-20. The scope of work provided to us that required Audit under various heads i.e. Audit of Revenue, Audit of Book Keeping, Audit of Expenditure, Audit of FDR, Audit of Tenders/Bills & Audit of Grants and Loans with our comments on specific points as on 31.03.2020.

Management's Responsibility for the maintenance of records

The Management of Municipal corporation is responsible to maintained records as per the MP Municipal act 1961, and also required to maintained their accounting policies, procedure and books of accounts & records as per Madhya Pradesh Municipal accounting manual, This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the corporation and for preventing and detecting frauds and other irregularities .

Auditor's Responsibility

Our responsibility is to express an opinion on scope of work annexed herewith based on our audit. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures. An audit also includes assessing the accounting principles used and significant estimates made by management, We have conducted our audit in accordance with the Auditing standards generally accepted in India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable

assurance about whether adequate internal financial controls was established and maintained.

Report on Other legal and Regulatory Requirements

As required by the order of Joint Director of directorate, Urban Administration & development MP:

Further, on the basis of the accounts and records maintained and produced before us and information & explanations given. In our opinion proper books of accounts as required by law have not been kept by the Nagar Parishad, Alampur so far as appear from our examination.

Place :Bhind

Date: 11.08.2021

UDIN:21410114AAAABS3496



**For A Singhal & Associates
Chartered Accountants**

M Jain

**CA Manish Jain
(Partner)
M.No. 410114**

*मुख्य नगर पालिका अधिकारी
नगर परिषद आलपुर*

नगर परिषद - आलमपुर, जिला-भिण्ड (म0प्र0)

प्राप्ति एवं भुगतान खाता

01 अप्रैल 2019 से 31 मार्च 2020 तक

Annexure - A

प्राप्तियाँ	अनु. क्र.	राशि	भुगतान	अनु. क्र.	राशि
प्रारम्भिक शेष			भुगतान		
रोकड़ बचत			स्थापना व्यय	(क)	9,677,786.00
बैंक बचत एवं एफ डी.आर.		5,525,769.95	प्रशासनिक व्यय	(ख)	1,623,329.00
प्राप्तियाँ			सहायता, अनुग्रह एवं अंशदान	(ग)	141,747.00
नगर पालिका कर व दर	(क)	567,417.00	संचालन एवं संधारण	(घ)	8,212,312.00
किराया एवं प्रिमियम	(ख)	52,025.00	पूँजीगत व्यय	(ङ)	14,189,602.00
प्रभार एवं शुल्क	(ग)	808,715.00	ऋण, सरुक्षानिधि एवं विविध	(च)	751,151.00
अनुदान, अंशदान एवं क्षतिपूर्ति	(घ)	31,117,167.00	अंतिम शेष :-		
विविध प्राप्तियाँ	(ङ)	700,000.00	रोकड़ बचत		
			बैंक बचत एवं एफ.डी.आर.		4,175,166.95
योग		38,771,093.95	योग		38,771,093.95

मुख्य नगर पालिका अधिकारी
नगर परिषद आलमपुर



नगर परिषद - आलमपुर, जिला-भिण्ड (म0प्र0)

प्राप्तियों का विवरण

अनुसूची	विवरण	राशि
(क)	नगर पालिका कर व दर	
1	संपत्तिकर बकाया	3,40,231.00
2	संपत्तिकर चालू	1,80,246.00
3	समेकित कर बकाया	
4	समेकित कर चालू	46,940.00
5	शिक्षा उपकर बकाया	
6	शिक्षा उपकर चालू	
7	विकास उपकर बकाया	
8	विकास उपकर चालू	
	योग	5,67,417.00
(ख)	परिषद की संपत्तियों से प्राप्त किराया एवं प्रिमियम	
1	दुकान किराया बकाया	6,000.00
2	दुकान किराया चालू	46,025.00
	योग	52,025.00
(ग)	प्रभार एवं शुल्क	
1	जल उपभोक्ता प्रभार बकाया	1,10,455.00
2	जल उपभोक्ता प्रभार चालू	3,66,260.00
3	नवीन नल कनेक्शन शुल्क	34,650.00
4	बाजार बैठक	1,19,240.00
5	आवेदन, प्रमाण-पत्र, प्रतिलिपि, फार्म शुल्क	9,360.00
6	नामान्तरण शुल्क	40,800.00
7	टेण्डर फार्म	
8	भवन अनुज्ञा शुल्क	24,000.00
9	अस्थाई दखल	
10	टेंकर शुल्क	28,500.00
11	अन्य प्रभार एवं शुल्क	75,450.00
	योग	8,08,715.00

मुख्य नगर पालिका अधिकारी
नगर परिषद आलमपुर

M Jain

(घ)	अनुदान, अंशदान एवं क्षतिपूर्ति	
1	चुंगी क्षतिपूर्ति अनुदान	1,27,51,738.00
2	यात्रीकर क्षतिपूर्ति	4,69,000.00
3	निर्यात कर	11,000.00
4	मुद्रांक शुल्क	1,41,000.00
5	मुलभूत अनुदान	41,45,000.00
6	राज्य वित्त आयोग	19,67,000.00
7	वाणिज्य कर पर अधिभार	23,37,000.00
8	सड़क मरम्मत अनुदान	6,70,000.00
9	प्रधानमंत्री आवास योजना	
10	विशेष निधि	50,00,000.00
11	अन्य मद	36,25,429.00
12	हितग्राही अंशदान व्यक्तिगत शौचलय निर्माण	
13	मुख्यमंत्री जनकल्याण (संबल) योजना अंतर्गत अनुग्रह सहायता	
14	मुख्यमंत्री जनकल्याण (संबल) योजना अंतर्गत अन्त्येष्टि सहायता	
15	श्रम उपकर	
	योग	3,11,17,167.00

(ङ)	विविध प्राप्ति	
1	अमानत (धरोहर राशियाँ)	7,00,000.00
2	बैंकों से ब्याज प्राप्त	
	योग	7,00,000.00

	महायोग	3,32,45,324.00
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मुख्य नगर पालिका अधिकारी
नगर परिषद आलमपुर



नगर परिषद - आलमपुर, जिला-भिण्ड (म0प्र0)

भुगतान का विवरण

अनुसूची	विवरण	राशि
(क)	स्थापना व्यय	
1	वेतन एवं भत्ता (स्थायी कर्मचारी)	81,50,418.00
2	वेतन एवं मजदूरी (अस्थायी कर्मचारी)	12,51,768.00
3	परिषद भत्ता	2,75,600.00
4	यात्रा भत्ता	
	योग	96,77,786.00
(ख)	प्रशासनिक व्यय	
1	स्टेशनरी एवं छपाई	62,230.00
2	समाचार पत्र व्यय, विज्ञापन, विज्ञप्ति	2,06,020.00
3	अंकेक्षण शुल्क/अन्य फीस	75,000.00
4	दूरभाष एवं इंटरनेट एवं कार्यकारी	3,85,168.00
5	वाहन किराया	1,11,500.00
6	अन्य प्रशासनिक व्यय	7,83,411.00
	योग	16,23,329.00
(ग)	सहायता, अनुग्रह एवं अंशदान	
1	मुख्यमंत्री जनकल्याण (संबल) योजना अनुग्रह सहायता	
2	मुख्यमंत्री जनकल्याण (संबल) योजना अंत्येष्टि सहायता	
3	स्वच्छ भारत मिशन (आई.एच.एच.एल.)	1,41,747.00
	योग	1,41,747.00
(घ)	संचालन एवं संधारण	
1	विद्युत प्रवाह खर्च	12,82,535.00
2	डीजल, पेट्रोल एवं ऑयल	2,79,419.00
3	बिजली सामग्री क्रय	2,19,178.00
4	संचालन एवं संधारण - वाहन	6,65,332.00
5	संचालन एवं संधारण - साफ सफाई	57,23,666.00
6	संचालन एवं संधारण - जल प्रदाय	42,182.00
	योग	82,12,312.00

मुख्य नगर पालिका अधिकारी
नगर परिषद आलमपुर



(ड)	पूँजीगत व्यय	
1	निर्माण एवं मरम्मत	
	निर्माण कार्य	
	रास्ते एवं सड़के एवं अन्य मरम्मत	83,49,877.00
	नाली/नाला निर्माण	-
	नये रास्ते एवं सड़के	-
	मुख्यमंत्री शहरी पेयजल योजना अनुदान	-
	मुख्यमंत्री शहरी पेयजल योजना ऋण	-
	सौंदर्यकरण	-
	अन्य निर्माण	2,23,418.00
	प्रधानमंत्री आवास योजना	70,000.00
	शौचालय निर्माण	81,000.00
	उक्त की आई.टी./एल.टी./जी.एस.टी./रॉयल्टी	85,225.00
	हैण्डपम्प खनन स्थापना / जलप्रदाय सामग्री क्रय	-
	मुख्यमंत्री शहरी मुख्यमंत्री शहरी अधोसंरचना	33,63,243.00
	योग	11,78,839.00
		1,33,51,602.00
2	स्थायी संपत्ति क्रय	
	टैंकर क्रय	
	बैटरी इनवर्टर	8,38,000.00
	सी.सी.टी.वी. कैमरा	-
	मडपम्प	-
	टाटा टिपर	-
	योग	8,38,000.00
	महायोग (1 एवं 2)	1,41,89,602.00
(च)	ऋण, सुरक्षानिधि एवं विविध	
1	अमानत वापिसी	
		5,50,000.00
3	हुडको ऋण वापिसी	
		2,01,151.00
2	बैंक चार्ज	
	योग	7,51,151.00
	महायोग	3,45,95,927.00

मुख्य नगर पालिका अधिकारी
नगर परिवह आलमपुर



नगर परिषद - आलमपुर, जिला-भिण्ड (म0प्र0)

आय एवं व्यय खाता

01 अप्रैल 2019 से 31 मार्च 2020 तक

व्यय	राशि	आय	राशि
वेतन एवं भत्ते (स्थायी कर्मचारी)	8,150,418.00	संपत्तिकर बकाया	340,231.00
वेतन एवं मजदूरी (अस्थायी कर्मचारी)	1,251,768.00	संपत्तिकर चालू	180,246.00
परिषद भत्ता	275,600.00	समेकित कर चालू	46,940.00
स्टेशनरी एवं छपाई	62,230.00	दुकान किराया बकाया	6,000.00
सभाघर पत्र व्यव, विज्ञापन, विज्ञापित	206,020.00	दुकान किराया चालू	46,025.00
अभिकक्षण शुल्क/अन्य फीस	75,000.00	जल उपभोगता प्रभार बकाया	110,455.00
दूरभाष एवं इंटरनेट एवं कार्यकारणी	385,168.00	जल उपभोगता प्रभार चालू	366,260.00
वाहन किराया	111,500.00	नवीन नल कनेक्शन शुल्क	34,650.00
अन्य प्रशासनिक व्यय	783,411.00	बाजार बैठक	119,240.00
स्वच्छ भारत मिशन (आई.एच.एच.एल.)	141,747.00	आवेदन, प्रमाण-पत्र, प्रतिलिपि, फार्म शुल्क	9,360.00
विद्युत प्रवाह खर्च	1,282,535.00	नामान्तरण शुल्क	40,800.00
डीजल, पेट्रोल एवं ऑयल	279,419.00	भवन अनुज्ञा शुल्क	24,000.00
बिजली सामग्री क्रय	219,178.00	टैकर शुल्क	28,500.00
संचालन एवं संधारण - वाहन	665,332.00	अन्य प्रभार एवं शुल्क	75,450.00
संचालन एवं संधारण - साफ सफाई	5,723,666.00	चुंगी क्षतिपूर्ति अनुदान	12,751,738.00
संचालन एवं संधारण - जल प्रदाय	42,182.00	यात्रीकर क्षतिपूर्ति	469,000.00
अमानत वापिसी	604,171.54	निर्यात कर	11,000.00
बैंक चार्ज	3,591.84	अमानत (घरोहर राशियाँ)	700,000.00
		व्यय का आय पर आधिक्य	4,903,042.38
योग	20,262,937.38	योग	20,262,937.38

मुख्य नगर सचिव अधिकारी
नगर परिषद आलमपुर



P. Jain

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

NAME OF ULB: NAGAR PARISHAD, ALAMPUR						
NAME OF AUDITOR: A SINGHAL & ASSOCIATES						
Sr. no.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTIONS
1	Audit of Revenue					
	राजस्व कर वसूली					
		Year 2018-19	Receipts in Rs.			
			Year 2019-20	% of Growth		
(i)	संपत्तिकर	48,534.00	5,20,477.00	972.40%	Increase in Collection of Water tax Shows efforts are Made for Collection.	Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay since long. Various incomes accrued but not collected are recorded in Receipts & Payments Account and Income & Expenditure Accounts. Such amounts are not received so they should not form part of receipts and payments account. Such errors should immediately be reversed to present the true statement of affairs of the entity.
(ii)	समेकित कर	6,756.00	46,940.00	594.79%		
					Decrease in collection showing that officer in charge has not made proper action plan for recovery of the same.	
(iii)	नगरीय विकास उपकर				#DIV/0!	
(iv)	शिक्षा उपकर				#DIV/0!	
	कुल योग	55,290.00	5,67,417.00			
	गैर राजस्व वसूली					



मुख्य नगर पालिका अधिकारी
नगर परिषद आलमपुर

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

NAME OF ULB: NAGAR PARISHAD, ALAMPUR						
NAME OF AUDITOR: A SINGHAL & ASSOCIATES						
Sr. no.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTIONS
(i)	भवन भूमि किराया	1,65,263.00	52,025.00	-68.52%	Decrease in collection showing that officer in charge has not made proper action plan for recovery of the same.	Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay Rent since long.
(ii)	जल उपभोक्ता प्रभार	4,45,028.00	5,11,365.00	14.91%	Increase in Collection of Water tax Shows efforts are Made for Collection.	Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay water tax since long.
(iii)	ठोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार			0.00%	no collection for this year.	Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay since long.
(iv)	अन्य कर/शुल्क	1,17,937.00	2,97,350.00	152.13%		
	कुल योग	7,28,228.00	8,60,740.00			
	महा योग	7,83,518.00	14,28,157.00			


 मुख्य नगर पालिका अधिकारी
 नगर परिषद आलपुर

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

NAME OF ULB: NAGAR PARISHAD, ALAMPUR					
NAME OF AUDITOR: A SINGHAL & ASSOCIATES					
Sr. no.	PARAMETERS	DESCRIPTION		OBSERVATION IN BRIEF	SUGGESTIONS
2	Audit of Expenditure			Bifurcation of Capital & revenue Expenditure should be Properly done. No one to one correlation was found between grant received and expenditure so far.	Nature of Expenditure Should be Understood by Staff. Training of GL Codes should be Provided to staff.
3	Audit of Book Keeping			Record of Security Deposit & EMD should be Improved.	Books of Security Deposit & EMD Should be Maintained as per MPMMAM
4	Audit of FDR			Interest on FDRs should be entered on Accrual Basis. Usually excess cash kept in bank account. New FDR has been made in this year.	FDR Sheet should be prepared Annually on Accrual Basis.
5	Audit of Tenders/Bids			Tenders are online & transparent but more control required when the payment made to Publishers, reputed and local newspaper rates should be compared. Sometime it has been seen that local newspapers are charging high rates in comparison to reputed newspaper.	Comparison should be done at the time of fixing the rates of publicity of tenders & others.
6	Audit of Grants & Loans			Heads of Grant should be mentioned Properly & FDRs made from Grants & Loans should be mentioned specifically and interest received on FDRs should be credited in Grant fund instead of other & Municipal Fund.	FDR Sheet should be prepared Annually on Grant Basis.



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नगर परिषद अलमपुर

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

NAME OF ULB: NAGAR PARISHAD, ALAMPUR				
NAME OF AUDITOR: A SINGHAL & ASSOCIATES				
Sr. no.	PARAMETERS	DESCRIPTION		OBSERVATION IN BRIEF
7	Incidences relating to diversion of funds from capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another			No Such Incidences are Found During the Audit.
8	any other (a) percentage of revenue expenditure (establishment, salary, operation & maintenance) with Respect to Revenue receipts(Tax & non Tax) excluding octroi, Entry tax, Stamp Duty and other grants etc.	Revenue Expenditure 2,02,62,937.00	Revenue Receipts 1,53,59,895.00	131.92% Revenue Expenditure is 131.92% of Revenue Receipts. Income should be increased by Collection of taxes & Interest & fees & Charges. In this year previous year bills has also been paid including GST. GST Paid challians should be taken from vendors.
				Proper headwise accounting should be maintained by the officials. Previous year expenses to be bifurcated seperativly. Diversion of funds should be informed to head office.


 उद्योग और परिवहन अधिकारी
 नगर पालिका अलमपुर

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

NAME OF ULB: NAGAR PARISHAD, ALAMPUR					
NAME OF AUDITOR: A SINGHAL & ASSOCIATES					
Sr. no.	PARAMETERS	DESCRIPTION		OBSERVATION IN BRIEF	SUGGESTIONS
		Capital Expenditure	Total Expenditure		
	(b) Percentage of Capital Expenditure with Respect to Total Expenditure	1,33,51,602.00	3,45,95,927.00	38.59%	Percentage of Capital Expenditure to Total Expenditure is normal to 38.59%. Expenditure should be in the ratio with revenue expenditure.
					Proper headwise accounting should be maintained by the officials.



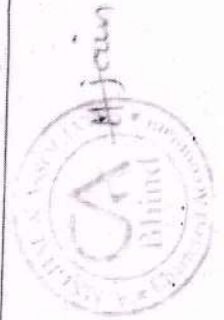
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Heading	SR. NO.	Points to be Checked.	Remarks	Suggestion
Audit of Revenue	i.	The auditor is responsible for audit of revenue from various sources.	We have verified accounts and maintenance of records of various sources of income i.e Taxes, Fees, Rental income and Assigned Revenues to ULB i.e. Compensation in lieu of Octroi and Passenger Tax etc. Levy and calculation of taxes, fees etc. is not checked by us.	- Decline in revenue is majorly due to non- collection of taxes because of lack of manpower and robust methods like collecting the tax by sending the staff directly to homes for collection of cheques or with card swiping machines to collect the tax, such methods should be adopted. - Various schemes and incentives should be introduced on regular intervals to increase the revenue collection. - The cash/bill receipt books should be maintained by only one person. Further the receipt of daily taxes should be done by a single person rather than different individuals.
	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 the revenue receipts were verified with counter files on sample basis and it was observed that the same was deposited timely in respective bank accounts, but the signature of the person depositing was missing.	
	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.	The comparison of all the taxes with regard to yearly targets have been duly verified and is forming part of the report, annexed herewith Details as per Annexure-1.	
	iii.	Delay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO.	There are no any instances of Delay in receipts deposited in bank beyond 2 working days & brought to the knowledge of CMO. Annexure-2.	


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 भिन्ड जिला

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	iv.	The entries in cash book shall be verified.	We have verified various cash book entries on test check basis and observed that various cutting and corrections are made including use of whitener therein which is not a fair practice.	
	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. Municipality has still not achieved desired tax recovery efficiency, On the basis of information provided by Revenue Department).	
	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.	FDRs Interest income is duly checked and not accounted in cash book timely. Only Bank Interest From some savings accounts is accounted in Cash Book.	
	vii.	The cases where, the investments are made on lesser interest rates shall be brought to the notice of the commissioner/CMO.	There is no procedure of calling rate of interest from different banks and same brought to the notice of the CMO.	
Audit of Expenditure	i.	The auditor is responsible for audit of expenditure under all	We have test check expenditures under various scheme on the basis of entries in	On the Notesheet the CMO and The President should put their



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Audit Report of ULB Nagar Parishad Alampur District Bhind for FY 2019-20

	the schemes.	cash book. ULB has not prepared scheme wise cash book. Therefore identification of scheme wise expenditure is not possible.	official Seal with the Signature. Whenever the signature of a Witness is taken the details of witness like the name, address should be mentioned.
ii.	He is also responsible for checking the entries in cash book and verifying them from relevant vouchers.	During the verification of voucher from entries in cash book, we have observed that various vouchers are missing. Vehicle log book is there in the parishad but not maintained on daily basis. Further vouchers are not kept/maintain properly owing to same proper voucher verification could not be done.	• The attendance register should be kept with a person incharge and should be daily verified and signed by the CMO/ Chief Accountant.
iii.	He should also check monthly balances of the cash book and guide the accountant to rectify errors, if any.	While the scrutiny of records we have found cash books for same period was maintained separately and but there are many cuttings in the cash books. ULB is required to get its accounting staff trained so that records can be kept properly and reliably.	• The completion report and testing report of the project should be attached in the files as in many of the files the completion report and testing report were missing
iv.	He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall brought to the notice of the commissioner/CMO.	ULB has not prepared any Scheme wise Cash book and scheme wise expenditures records. Grant register is properly updated and maintained. where fund allocated to particular scheme cannot be ascertained.	
v.	He shall also verify that the expenditure is accordance with the guidelines, directives, acts	The expenditures were checked on sample basis as all expense and construction files were not presented	



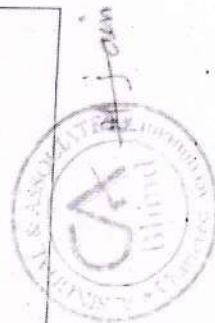
मुख्य नगर पंचिका अधिकारी
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	and rules issued by Government of India/ State Government.	before us for audit. The expenses were in accordance with the applicable directives, except for the following observation 1. There is no completion certificate and no testing reports in most of the files of construction. 2. There were no pre/post photographs of the construction sites in the files.	
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.	On the basis of our audit we have observed that all the expenditures have been supported by financial and administrative sanctions accorded by competent authority and are limited to the administrative and financial limits of the sanctioning authority. Although the CMO and president should put their official seal and signatures as in most of the vouchers and supporting the official seal was not found and is some the signatures were also missing.	
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.	No such case observed.	

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	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.	During the course of audit no utilization certificate was made available before us. Moreover ULB has not prepared fixed asset register. ULB has not prepared scheme wise project wise UCs. Further records regarding income & expenditure are not maintained properly.	
Audit of Book Keeping	I.	The auditor is responsible for audit of all the books of accounts as well as stores.	As per recommendations of the Eleventh Finance Commission (EFC) and the guidelines issued by the Ministry of Finance, Government of India, the Comptroller and Auditor General of India (C&AG) had constituted a Task Force to recommend budget and accounting formats for ULBs. The Task Force in its report, inter alia, suggested formats for maintaining Books of Accounts. The Urban Administration and Development Department (UADD) published the Madhya Pradesh Municipal Accounts Manual (MPMAM) in July, 2007 adopting such formats municipality is required to follow such formats we have examined the books of Accounts taking MP MAM as a base. Further, During the F.Y. 2019-20 Books of Accounts are maintained by ULB on Single entry system basis.	The books of accounts are not fully shifted to SAP, still the revenue collection is recorded under Single entry system, hence full/ complete transition is done.



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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.	Although ULB has shifted to SAP accounting, still there are some accounts in which the expenses are not accounted in the system, hence it is not fully implemented. Books of accounts and Stores are maintained by ULB in General Way Accounting rules applicable to urban local bodies are governed by MPMAM and the books maintained by ULB are not as per MPMAM and same has been brought to the notice of CMO.	
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.	As per Para 4.1.6 of Chapter 9 of MP MAM 2007. Register of Advances will record details concerning advances extended to employees and its subsequent adjustment and it will maintain separate register for each type of advance. Scrutiny of the records reveals that no any register for advances are maintained by the Municipality and details regarding sanction no, accounting code, accounting head and date of posting are also not maintained anywhere.	

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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.	Rules 97-98 of Madhya Pradesh Municipal Accounts Rules 1971 provide that the reconciliation of any difference between the balances of cash book and bank accounts is required to be conducted every month. As the ULB Bank reconciliation statement were not updated. We helped and guided them to prepare the same.	
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.	Grant register is not maintained only schemes register are maintained but details of grant utilization (payment of grant) for particular work for which grant is received is not fully updated in register. There were also various grants grouped under other grants where head (mad) is unidentified.	
vi.	The auditor shall verify the fixed asset register form other records and discrepancies shall be brought to the notice of commissioner/CMO.	Fixed Asset register and dead stock register not found in the branch it is not maintained at ULB. Details of various register required to be maintained in accordance with prescribed format in MPMAM.	
vii.	The auditor shall reconcile the accounts of receipt and payments especially for project	No separate cash book is maintained for project wise receipt and payments, details of expenditure made out of grant	



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		funds.		was also incomplete in grant register. Hence we could not verify the same.	
Audit of FDR.	i.	The auditor is responsible for audit of all Fixed deposits and term deposits.		As informed by officials of that they have invested in fund in FDR.	FDRs should be created out of excess funds so that the funds are not idle and are constantly generating revenue.
	ii.	It shall be ensured that proper records of FDR's are maintained and all renewals are timely done.		FDRs are automatically renewed by Core Banking Bank through system on time.	
	iii.	The cases where FDR's/TDR's are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of commissioner/CMO.		There is no procedure of calling interest rate from different banks.	
	iv.	Interest earned on FDR/TDR shall be verified from entries in the cash book.		Interest earned on FDR/TDR is entered on Consolidated basis not on annual basis.	
Audit of Tenders/Bids.	i.	The auditor is responsible for audit of all tenders/bids invited by the ULB's.		We have verified the online bids invited by ULB on test check basis. Tenders allotted on nomination/quotation basis are not made available before us for verification therefore we are unable to give our opinion on the same.	- More competitive tendering process should be implemented. - The limit of online tendering should be reduced so that more and more tenders are put online so as to increase the transparency. - Tender Register should be maintained.



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ii.	He shall check whether competitive tendering procedures are followed for all bids.	While going through stock register we have observed that various purchases are made on quotation basis instead of online tendering basis although requirement of such items are above the limit prescribed for online tenders.	
iii.	He shall verify the receipts of tender fee/bid processing fee/ performance guarantee both during the construction and maintenance period.	We have randomly verified tender fee bid processing fee/performance guarantee on the basis of records provided before us.	
iv.	The bank guarantees, if received in lieu of bid processing fee/ performance guarantee shall be verified from the issuing banks.	We did not receive any bank guarantee in the books of accounts or not provided to us by the officials during the course of audit for the year 2019-20.	
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	
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.	



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Audit Report of Ulb Nagar Parishad Alampur District Blind for FY 2019-20

Audit of Grants and Loans.	i.	The auditor is responsible for the audit of grants given by central government and its utilization.	Grant register is not maintained and details of grant utilization (payment of grant) for particular work for which grant is received is not fully updated in register. There were also various grants grouped under other grants where head (mad) is unidentified. Hence we are unable to form any opinion on the same.	• More and more assets should be created for the welfare of the people as well as for generating more revenues. • Idle funds should be invested in Mutual funds, as they provide better returns against any other form of investment.
ii.	He is responsible for audit of grants received from state government and its utilization.	During the F.Y.2019-20 ULB has not issued any utilization certificate.		
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.	Further, as informed by the ULB officials no any loan was taken by Municipality During F.Y. 19-20.		



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Audit Report of Ulb Nagar Parishad Alampur District Bhind for FY 2019-20

	iv.	The auditor shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure.	During the audit as per randomaly checked records no diversion of funds from capital receipts/grants/loans to revenue expenditure.	
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 मुख्य नगर परिषद अधिकारी
 नगर परिषद आलमपुर



Percentage of revenue collection increases decreases in various heads in property tax

Annexure-1

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	48534	520477	972.40	Collection of dues as compare to previous year is not satisfactory	ULB should taken steps to recover its previous as well as current dues
2	Samekit kar	6756	46940	594.79		
3	Nagariya vikas upkar	0	0	0.00		
4	Shiksha upkar	0	0	0.00		
	Total	55290	567417	926.26		
	Non Revenue Taxes					
1	Building/Complex rent	165263	52025	(68.52)		
2	Water Charges	445028	511365	14.91		
3	Other Misc Taxes	117937	297350	152.13		
	Total	728228	860740	18.20		
	Grant Total	783518	1428157	82.27		

Various incomes accrued but not collected are recorded in Receipts & Payments Account and Income & Expenditure Accounts. Such amounts are not received so they should not form part of receipts and payments account. Such errors should immediately be reversed to present the true statement of affairs of the entity.

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Annexure-2

Receipts deposited in bank beyond two working days

Aa per ULB the collection is deposited in bank with in 2 days except in the case of bank holidays and servers problems.

Head of Revenue	Date of Collection	Date of Deposited in Bank Statement	Differnce in days	Amount	Reason
Deposit slip register not provided during the time of audit.					

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Annexure-3

S.no	Register	Whether Maintained	Remark
1	Stock Register	Maintained but not provided	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. Certificate in respect of no of pages in Stock register is not found. Stock register was not certify by competent authority
2	Cheque Received Register	Not Maintained	
3	Cheque Dishonored Register	Not Maintained	
4	Cheque Issued Register	Maintained	
5	Register of advances to employees	Not Maintained	register of advances are not maintained by the Chanderi Municipality
6	Register of security deposits	Not Maintained	
7	Register of Earnest Money Deposits	Not Maintained	
8	Register of retention money	Not Maintained	
9	Investment Register	Not Maintained	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	Not Maintained	

मुख्य नगर यातायात अधिकारी
नगर निगम आनमपुर



Annexure-4
Status of Maintenance of various Fixes Assets Register at Baihar 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 Maintained
6	Office Equipment Register	Not Maintained
7	Furniture & Fixture Register	Not Maintained
8	Computer & Peripheral Register	Not Maintained

मुख्य नगर पालिका अधिकारी
नगर परिषद आलमपुर

M. Jain

Audit Observations

- Attendance records are still maintained manually in register even after the acquisition of biometric machines. Biometric machines should be used for attendance records and salary processing should be based on biometric machines. High manipulation in salary payments is possible in absence of biometric attendance resulting in higher salaries.
- Late water bills collected by ULB are not collected with penalties or late fees. Such late fees should be recovered.
- During verification it is found that opening balance of cash in bank of last year audited figures were Rs. 6369957.00 and this year opening balance is showing Rs. 5525769.95 Difference of Rs. 844187.05 has not been justified by the management.
- Nagar Parishad not provided Balance Sheet, Bank Reconciliation statements, cash flow statement. It is suggested that proper balance sheet should be prepared.
- In respect of EPF and ESI, records not have been made available to us for the verification of the same.
- Insurance cover of the vehicles owned by the ULB has not provided.
- Cash Book for the F.Y. 2018-19 have not been provided to us during the time of audit.
- Vehicles like tractors, trollies and other vehicles hired on contract by ULB are not properly documented. Agreement file not provided to us. Registration certificate and license should be obtained before hiring such heavy weight vehicles and log book hired vehicles not provided to us.
- ULB should be done proper accounting as per MPMAM. No Loan liability shown in financial statement.
- Fixed asset register is not maintained by the ULB, so we are unable to do the verification of fixed assets and Fixed assets are not numbered.
- Stock register and stationery register is not maintained by the auditee, so the verification of such items was no possible in absence of documents.
- As observed they do not maintain any advance register because of which is it unable to identify to whom they have given the advance and whether settlement has been done or not.
- Log book of most of the vehicles was not provided for inspection. Errors/observations found in the log books provided are given below. In addition the proper authority should inspect the log books at regular intervals to avoid such discrepancies
 - Milometers of all the vehicles were not in order. Steps should be taken to keep the milometers in order so that fuel and other expenses be traced and verified for accuracy.
- As per the CGST Act, 2% TDS should be deducted on bills of more than RS 2,50,000. ULB is not deducting such TDS on all the bills. Moreover, such TDS deducted is not paid into the Govt Account, but paid to the party itself. Such an act of nonpayment is a punishable offence under GST Act. Such TDS appearing to be deducted should be paid to Govt account as soon as possible. Also, efforts should be made to recover such TDS from parties whom payment has been made.

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- Labour tax of 1% is deducted on every payment of construction works. Such tax is not deposited on monthly basis into the Govt Account.
- The requisite details to verify the regular compliance related to TDS under Income Tax law as well as under GST law has not been provided to us. We could not verify whether there are any outstanding demands, interest, penalty, late fees or any other sums under Income Tax or GST law.
- Invoices for the payment of diesel do not mention the vehicle in which the diesel was poured. Invoices of the petrol pump should give complete details of vehicle number and date on which diesel was purchased.
- Various incomes accrued but not collected are recorded in Receipts & Payments Account and Income & Expenditure Accounts. Such amounts are not received so they should not form part of receipts and payments account. Such errors should immediately be reversed to present the true statement of affairs of the entity.
- We are not provided with the ledgers by the Municipal Corporation. So, we are unable to comment on Income & Expenditure Account, Receipts & Payments A/c, Balance Sheet and Bank Reconciliation statements.
- The ledgers of the expenses are not maintained by the management, hence we cannot assume about the correctness of the income and expenditure details.
- CL register, Medical leave register and optional leave register is not maintained by ULB which makes the cross checking of salary calculations highly difficult for us.
- Measurement book for none of the works carried out by the ULB is made available for inspection during the audit schedule. The before and after pictures of construction done by them are not found.
- Pre and post completion pictures are not attached with vouchers of payment to the contractors for construction contracts. No third party bill is enclosed with the civil work payments only internal estimates has been provided. Payment to contractors are made without invoices of contractors.
- They do not maintain any record of the offline tenders issued by them. So we cannot predict how many offline tenders are issued during the period. They do not maintain any file of the tenders work because of which it is not possible for us to check the measurement book. It is suggested that tender record should be maintained so that we can come to know how much work is done, how much work is pending and how many tenders are allotted during the period.
- Party wise details of the deposit (Amanat) were not maintained, it needs proper reconciliation and it has been routed through Income & Expenditure A/c instead of Balance Sheet.
- The CCTV cameras are not there in the premises.
- Many totaling error found in cash book we suggest daily cash book verified by authorized person and signed.
- The rent of shops and other premises have not been fully recovered during the period.
- Electricity bills are not deposited within time limits due to which penalties are paid which can be avoided.

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- Bank Reconciliation statement should be maintained by ULB.



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भारत पालिका समिति

Audit Observations

- Attendance records are still maintained manually in register even after the acquisition of biometric machines. Biometric machines should be used for attendance records and salary processing should be based on biometric machines. High manipulation in salary payments is possible in absence of biometric attendance resulting in higher salaries.
- Late water bills collected by ULB are not collected with penalties or late fees. Such late fees should be recovered.
- During verification it is found that opening balance of cash in bank of last year audited figures were Rs. 6369956.95 and this year opening balance is showing Rs. 5525769.95 Difference of Rs. 844187.00 has not been justified by the management.
- Nagar Parishad not provided Balance Sheet, Bank Reconciliation statements, cash flow statement. It is suggested that proper balance sheet should be prepared.
- In respect of EPF and ESI, records not have been made available to us for the verification of the same.
- Insurance cover of the vehicles owned by the ULB has not provided.
- Vehicles like tractors, trollies and other vehicles hired on contract by ULB are not properly documented. Agreement file not provided to us. Registration certificate and license should be obtained before hiring such heavy weight vehicles and log book hired vehicles not provided to us.
- ULB should be done proper accounting as per MPMAM. No Loan liability shown in financial statement.
- Fixed asset register is not maintained by the ULB, so we are unable to do the verification of fixed assets and Fixed assets are not numbered.
- Stock register and stationery register is not maintained by the auditee, so the verification of such items was no possible in absence of documents.
- As observed they do not maintain any advance register because of which is it unable to identify to whom they have given the advance and whether settlement has been done or not.
- Log book of most of the vehicles was not provided for inspection. Errors/observations found in the log books provided are given below. In addition the proper authority should inspect the log books at regular intervals to avoid such discrepancies
 - Milometers of all the vehicles were not in order. Steps should be taken to keep the milometers in order so that fuel and other expenses be traced and verified for accuracy.
- As per the CGST Act, 2% TDS should be deducted on bills of more than RS 2,50,000. ULB is not deducting such TDS on all the bills. Moreover, such TDS deducted is not paid into the Govt Account, but paid to the party itself. Such an act of nonpayment is a punishable offence under GST Act. Such TDS appearing to be deducted should be paid to Govt account as soon as possible. Also, efforts should be made to recover such TDS from parties whom payment has been made.

मुख्य नगर पालिका अधिकारी
नगर परिषद आलमपुर

