

Nagar Palika Parishad Alirajpur, Dist. Alirajpur, MP

Receipt and Payment Account for the period April, 2019 to March, 2020

प्राप्ति	राशि	भुगतान	राशि
प्रारम्भिक शेष			
नगद खाता		0 संचित निधि 5 प्रतिशत	241000
भारतीय स्टेट बैंक, प्रतापगंज मार्ग 53038569334	27944128.39	वेतन भुगतान	37916316
भारतीय स्टेट बैंक, प्रतापगंज मार्ग 53038564880	4403225.57	अर्जित / मेडिकल अवकाश	208008
भारतीय स्टेट बैंक, प्रतापगंज मार्ग 63046861016	91789	अन्य भत्ते / जी.पी.एफ. एरियर (मंहगाई भत्ते का) अनुग्रह सहायता राशि	790313
भारतीय स्टेट बैंक, सुभाष मार्ग 31411784181	47913	दैनिक वेतन कर्मचारी मस्टर भुगतान	7467536
बैंक ऑफ बड़ौदा 6890100015945	1441949	ई पी एफ मस्टर कर्मी	2318580
बैंक ऑफ बड़ौदा 6890100019710	4	जी पी एफ	2962448
बैंक ऑफ बड़ौदा 6890100020392	3051325	एन. पी एस. नवीन कर्मचारी	995272
एचडीएफसी बैंक 2107145000014	622611.62	परिषद मानदेय	501800
एक्सिस बैंक 912010022756188	225066.64	छपाई प्रिंटिंग कार्य	451700
बैंक ऑफ इंडिया 884310110001845	12338754.41	स्टेशनरी कय	97565
आई.डी.बी.आई बैंक 1626104000005715	5280444	ड्रेस वर्दी भुगतान	340667
आई.डी.बी.आई बैंक 1626104000024161	5602469	पोस्टल स्टाम्प	2000
आई.डी.बी.आई बैंक 1626104000024161	0	यात्रा भत्ता	34815
आई.डी.बी.आई बैंक 1626104000038711	1668244	कम्प्युटर कय एवं रिपेयरिंग	144190
आई.डी.बी.आई बैंक 1626104000043962	15292369	फर्नीचर कय	1451469
विजया बैंक 768901011000548	13731483.22	रंगाई / पुतई	234196
इलाहाबाद बैंक शाखा धार 50430398101	23597352	विज्ञापन / विज्ञप्ति	468773
कर व दर		प्रकाश सामग्री कय / मरम्मत	2789754
शिक्षा उपकर बकाया	68735	विद्युत प्रवाह बिजली बिल भुगतान	15958094
शिक्षा उपकर चालू	174687	टेलिफोन / इन्टरनेट बिल भुगतान	27890
विकास उपकर बकाया	23246	जल प्रदाय मरम्मत / सामग्री कय	4516746
विकास उपकर चालू	83782	डिजल / आईल	1818905
सम्पत्तिकर बकाया	280492	वाहन पार्ट्स कय / मरम्मत	1577009
सम्पत्तिकर चालू	664014	सफाई उपकरण कय / स्वच्छता	17201
समेकित कर बकाया	177950	झाडु सिल्ली कय / साबुन कय	91631
समेकित कर चालुव	262665	कीटनाशक कय / आईल / फिनाईल	702609
जलकर बकाया	711350	एलम / ब्लीच कय	475200
जलकर चालू	2828050	सांसद निधि-विद्युतिकरण कार्य	539168
बाजार बेठक	212000	नाली, रोड निर्माण / रिपेयरिंग	1202327
पशु पंजीयन शुक्ल	100000	सी सी रोड निर्माण	1717427
दुकान किराया बकाया	327228	मुख्यमंत्री अधोसंरचना विकास कार्य	3479915
दुकान किराया चालू	997905	डामरीकरण निर्माण	4236973
नामांतरण शुक्ल	25000	दुकान / भवन / बाउण्ड्री वाल / मुस्लिम कब्रिस्तान में पेवर निर्माण	842816
अग्निशमन	1000	रोड निर्माण / मरम्मत	1028254
आडिट आपत्ति	21063	न्यायालय फीस / मानदेय	52000
अमानत	59050	निर्वाचन व्यय	368097
विविध	4216634	ऑडिट फीस	103578

चुंगी क्षति पूर्ति	31905343	स्वागत समारोह	2862
बस्ती विकास शुल्क बकाया	8173	राष्ट्रीय त्योहार व्यय	363389
बस्ती विकास शुल्क चालू	11445	दशहरा पर्व व्यय	80335
निर्माण विकास शुल्क बकाया	280	टेक्स/आयकर/वाणिज्य कर अन्य	781101
निर्माण विकास शुल्क चालू	900890	बैंक चार्ज	315
समझौता शुल्क	3100	वाहनों का बीमा/रजिस्ट्रेशन	137618
प्रो. कर	655	अमानत वापसी	45000
जल वितरण	2320	हुड़को लोन किश्त	2050658
दुकान प्रिमियम	201000	त्योहार अग्रिम	568000
लायसेंस	3000	शौचालय निर्माण स्वच्छ भारत मिशन अंतर्गत हितग्रहियों हेतु	205520
आजाद भवन किराया	2500	विविध	2211585
भू-भाटक बकाया	116	फॉर्गींग मशीन	220938
भू-भाटक चालू	132	बिल न्के साथ एड जी.एस.टी	978553
बैंक वापसी/ब्याज	4417088	जी.एस.टी. भुगतान	114944
अस्थाई भूमि किराया	10780	जी.एस.टी. टि.डि.एस. भुगतान	438860
नल संयोजन शुल्क	41612	मोबाईल टॉयलेट क्रय बिल	813540
मल वाहन शुल्क	1520	जीएसटी चालान फिस	63500
नगर विकास उपकर बकाया	8830	टॉयलेट क्रय बिल	463728
नगर विकास उपकर चालू	233913	लेबर वेलफेयर प्रतिशत राशि	86666
यात्री कर	2555000	जे.सी.बी./पॉकलेन किराया	851200
भवन निर्माण शुल्क ऑनलाईन जमा	4175363	अकाउन्टींग इन्ट्री	179400
जी.एस.टी.	2273	स्वच्छता मिशन अंतर्गत एन.जी.ओ. को	1003500
स्वच्छता अर्धदण्ड बकाया	336230	राशि हस्तांतरण	4100000
स्वच्छता अर्धदण्ड चालू	494940	टेंट हाउस बिल	66616
कॉलोनाईजर शुल्क	207240	स्वच्छता मिशन अंतर्गत भुगतान	403862
मूलभूत	8093000	मटेरियल रिकवरी फेसीलिटी एवं टॉयलेट	552503
राज्य वित्त आयोग	2761000	स्पीड ब्रेकर्स	81060
सड़क मरम्मत	1329000	अंतिम शेष	
14 वां वित्त आयोग	18096000	नगद खाता	
अनुग्रह राशि	200000	भारतीय स्टेट बैंक, प्रतापगंज मार्ग 53038569334	15933669
संबल योजना राशि	1475000	भारतीय स्टेट बैंक, प्रतापगंज मार्ग 53038564880	4786924.57
अन्य अनुदान	4162000	भारतीय स्टेट बैंक, प्रतापगंज मार्ग 63046861016	94950
विशेष निधि	5000000	31411784181	49562
स्टाम्प ड्युटी शुल्क	316000	बैंक ऑफ़ बड़ौदा 6890100015945	1535807
मुद्रांक शुल्क	157000	बैंक ऑफ़ बड़ौदा 6890100019710	20246791
		बैंक ऑफ़ बड़ौदा 6890100020392	821477
		एचडीएफसी बैंक 2107145000014	713617
		एक्सिस बैंक 912010022756188	231055
		बैंक ऑफ़ इंडिया 884310110001845	9072573
		आई.डी.बी.आई बैंक 1626104000005715	1851867
		आई.डी.बी.आई बैंक 1626104000024161	5833746
		आई.डी.बी.आई बैंक 1626104000024161	0
		आई.डी.बी.आई बैंक 1626104000038711	1502161
		आई.डी.बी.आई बैंक 1626104000043962	567730

		विजया बैंक 768901011000548	14327202
		इलाहाबाद बैंक शाखा धार 50430398101	20988370
		एचडीएफसी बैंक 50100326023298	91726
Total	213686721	Total	213686721

कृते राव एण्ड एमआर
(चार्टर्ड एकोउन्टेन्ट)
फर्म रजि. न. - 003084S

मुख्य नगरपालिका कार्यालय
नगरपालिका कार्यालय बर्दोजाहा राजपुर

सी. ए. सावन गादिया
(पार्टनर)
मै.न. 409459
स्थान - इंदौर
दिनांक - 28/09/2020
UDIN :20409459AAAABJ2646

Nagar Palika Parishad Alirajpur, Dist. Alirajpur, MP

Income and Expenditure Account for the period ended 31.03.2020

दिनांक 01/apr/2019

Income	राशि	Expenses	राशि
<u>Income During the Year</u>		<u>Expenditure During the Year</u>	
शिक्षा उपकर बकाया	68735	संचित निधि 5 प्रतिशत	241000
शिक्षा उपकर चालू	174687	वेतन भुगतान	37916316
विकास उपकर बकाया	23246	अर्जित / मेडिकल अवकाश	208008
विकास उपकर चालू	83782	अन्य भत्ते / जी.पी.एफ. एरियर (मंहगाई भत्ते का)	790313
सम्पत्तिकर बकाया	280492	दैनिक वेतन कर्मचारी मस्टर भुगतान	7467536
सम्पत्तिकर चालू	664014	ई पी एफ मस्टर कर्मी	2318580
समेकित कर बकाया	177950	जी पी एफ	2962448
समेकित कर चालू	262665	एन. पी एस. नवीन कर्मचारी	995272
जलकर बकाया	711350	परिषद मानदेय	501800
जलकर चालू	2828050	छपाई प्रिंटिंग कार्य	451700
बाजार बैठक	212000	स्टेशनरी कय	97565
पशु पंजीयन शुक्ल	100000	ड्रेस वर्दी भुगतान	340667
दुकान किराया बकाया	327228	पोस्टल स्टाम्प	2000
दुकान किराया चालू	997905	यात्रा भत्ता	34815
नामांतरण शुक्ल	25000	कम्प्यूटर कय एवं रिपेयरिंग	144190
अग्निशमन	1000	फर्नीचर कय	1451469
आडिट आपत्ति	21063	रंगाई / पुताई	234196
अमानत	59050	विज्ञापन / विज्ञप्ति	468773
विविध	4216634	प्रकाश सामग्री कय / मरम्मत	2789754
चुंगी क्षति पूर्ति	31905343	विद्युत प्रवाह बिजली बिल भुगतान	15958094
बस्ती विकास शुल्क बकाया	8173	टेलिफोन / इन्टरनेट बिल भुगतान	27890
बस्ती विकास शुल्क चालू	11445	जल प्रदाय मरम्मत / सामग्री कय	4516746
निर्माण विकास शुल्क बकाया	280	डिजल / आईल	1818905
निर्माण विकास शुल्क चालू	900890	वाहन पार्ट्स कय / मरम्मत	1577009
समझौता शुल्क	3100	सफाई उपकरण कय / स्वच्छता	17201
प्रो. कर	655	झाड़ू सिल्ली कय / साबुन कय	91631
जल वितरण	2320	कीटनाशक कय / आईल / फिनाईल	702609
दुकान प्रिमियम	201000	एलम / ब्लीच कय	475200
लायसेंस	3000	सांसद निधि-विद्युतिकरण कार्य	539168
आजाद भवन किराया	2500	नाली, रोड निर्माण / रिपेयरिंग	1202327
भू-भाटक बकाया	116	सी सी रोड निर्माण	1717427
भू-भाटक चालू	132	मुख्यमंत्री अधोसंरचना विकास कार्य	3479915
बैंक वापसी / ब्याज	4417088	डामरीकरण निर्माण	4236973
अस्थाई भुमि किराया	10780	दुकान / भवन / बाउण्ड्री वाल / मुस्लिम कब्रिस्तान में पेवर निर्माण	842816
नल संयोजन शुल्क	41612	रोड निर्माण / मरम्मत	1028254
मल वाहन शुल्क	1520	न्यायालय फीस / मानदेय	52000
नगर विकास उपकर बकाया	8830	निर्वाचन व्यय	368097
नगर विकास उपकर चालू	233913	ऑडिट फीस	103578

यात्री कर	2555000	स्वागत समारोह	2862
भवन निर्माण शुल्क ऑनलाईन जमा	4175363	राष्ट्रीय त्योहार व्यय	363389
जी.एस.टी.	2273	दशहरा पर्व व्यय	80335
स्वच्छता अर्थदण्ड बकाया	336230	टेक्स/आयकर/वाणिज्य कर अन्य	781101
स्वच्छता अर्थदण्ड चालू	494940	बैंक चार्ज	315
कॉलोनाईजर शुल्क	207240	वाहनों का बीमा/रजिस्ट्रेशन	137618
मूलभूत	8093000	अमानत वापसी	45000
राज्य वित्त आयोग	2761000	हुड़को लोन किश्त	2050658
सड़क मरम्मत	1329000	त्योहार अग्रिम	568000
14 वां वित्त आयोग	18096000	शौचालय निर्माण स्वच्छ भारत मिशन अंतर्गत हितग्रहियों हेतु	205520
अनुग्रह राशि	200000	विविध	2211585
संबल योजना राशि	1475000	फॉर्गींग मशीन	220938
अन्य अनुदान	4162000	बिल के साथ एड जी.एस.टी	978553
विशेष निधि	5000000	जी.एस.टी. भुगतान	114944
स्टाम्प ड्युटी शुल्क	316000	जी.एस.टी. टि.डि.एस. भुगतान	438860
मुद्रांक शुल्क	157000	मोबाईल टॉयलेट क्रय बिल	813540
		जीएसटी चालान फिस	63500
आय से अधिक व्यय	16689901	टॉयलेट क्रय बिल	463728
		लेबर वेलफेयर प्रतिशत राशि	86666
		जे.सी.बी./पॉकलेन किराया	851200
		अकाउन्टींग इन्ट्री	179400
		स्वच्छता मिशन अंतर्गत एन.जी.ओ. को भुगतान	1003500
		राशि हस्तांतरण	4100000
		टेंट हाउस बिल	66616
		स्वच्छता मिशन अंतर्गत भुगतान	403862
		मटेरियल रिकवरी फेसीलिटी एवं टॉयलेट ब्लोक	552503
		स्पीड ब्रेकर्स	81060
Total	115037495	Total	115037495

कले राव एण्ड एमआर
(चार्टर्ड एकोउन्टेंट)
फर्म रजि. नं. - 003084S

सी. ए. सावन गदिया
(पार्टनर)
मै.नं. 409459
स्थान - इंदौर
दिनांक - 28/09/2020
UDIN :20409459AAAABJ2646

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद, आलीराजपुर

Nagar Palika Parishad Alirajpur, Dist. Alirajpur, MP

Balance Sheet as on 31st March 2020

दायित्व	राशि	राशि	सम्पत्ति	राशि	राशि
दायित्व			भारतीय स्टेट बैंक, प्रतापगंज मार्ग 53038569334	15933669	
हडको लोन	38770866		भारतीय स्टेट बैंक, प्रतापगंज मार्ग 53038564880	4786925	
जनरल फण्ड	46138134	84909000	भारतीय स्टेट बैंक, प्रतापगंज मार्ग 63046861016	94950	
			भारतीय स्टेट बैंक, सुभाष मार्ग	49562	
			बैंक ऑफ बड़ौदा 6890100015945	1535807	
			बैंक ऑफ बड़ौदा 6890100019710	20246791	
			बैंक ऑफ बड़ौदा 6890100020392	821477	
			एचडीएफसी बैंक 2107145000014	713617	
			एक्सिस बैंक 912010022756188	231055	
			बैंक ऑफ इंडिया 884310110001845	9072573	
			आई.डी.बी.आई बैंक 1626104000005715	1851867	
			आई.डी.बी.आई बैंक 1626104000024161	5833746	
			आई.डी.बी.आई बैंक 1626104000024161	0	
			आई.डी.बी.आई बैंक 1626104000038711	1502161	
			आई.डी.बी.आई बैंक 1626104000043962	567730	
			विजया बैंक 768901011000548	14327202	
			इलाहाबाद बैंक शाखा धार 50430398101	20988370	
			एचडीएफसी बैंक 50100326023298	91726	
					98649226
			फर्नीचर कय	1451469	
			फॉर्गींग मशीन	220938	
			टॉयलेट क्रय बिल	1277268	2949675
आय का आधिक्य		16689901			
		101598901			101598901

कृते राव एण्ड एमआर

(चार्टर्ड एकोउन्टेंट)

फर्म रजि. नं. - 003084S

सी. ए. सावन गदिया

(पार्टनर)

मै.न. 409459

स्थान - इंदौर

दिनांक - 28/09/2020

UDIN : 20409459AAAABJ2646

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद, आलीराजपुर
नगरपालिका

कार्यालय नगर पालिका परिषद अलीराजपुर जिला अलीराजपुर (म.प्र.)
माह :- 31 march 2020
नगर पालिका के बैंक खातों की जानकारी

क्र	बैंक का नाम	मद	खाता नंबर	बैंक बैलेंस ऐस पर बुक्स	चेक क्लियर नहीं हुए	बैंक बैलेंस ऐस पर बैंक
1	भारतीय स्टेट बैंक, प्रतापगंज मार्ग	चालू खाता	53038569334	17240431	1306762	15933669
2	भारतीय स्टेट बैंक, प्रतापगंज मार्ग	योजना अनुदान	53038564880	4786924.57		4786925
3	भारतीय स्टेट बैंक, प्रतापगंज मार्ग	सर्व शिक्षा अभियान	63046861016	94950		94950
4	भारतीय स्टेट बैंक, सुभाष मार्ग	१३वा वित्त आयोग	31411784181	49562		49562
5	बैंक ऑफ बड़ौदा	चालू खाता	6890100015945	1535807		1535807
6	बैंक ऑफ बड़ौदा	अर्थोपरचना विकास	6890100019710	20246791		20246791
7	बैंक ऑफ बड़ौदा	प्रधानमंत्री आवास योजना	68901000020392	821477		821477
8	एचडीएफसी बैंक	रा.गन्दी बस्ती विकास	21071450000014	713616.62		713617
9	एचडीएफसी बैंक		50100326023298	91726		91726
10	एक्सिस बैंक	चालू खाता	912010022756188	231054.64		231055
11	बैंक ऑफ इंडिया	अर्थोपरचना विकास	884310110001845	9072572.65		9072573
12	आई.डी.बी.आई बैंक	चालू खाता	1626104000005710	2006228	154361	1851867
13	आई.डी.बी.आई बैंक	बैरान निर्माण	1626104000018460	5833746		5833746
14	आई.डी.बी.आई बैंक	जान भागीदारी योजना	1626104000024160	0		0
15	आई.डी.बी.आई बैंक	स्वच्छ भारत मिशन	1626104000038710	1502161		1502161
16	आई.डी.बी.आई बैंक	विशेष निधि	1626104000043960	567730		567730
17	विजया बैंक	चालू खाता	768901011000548	14327202		14327202
18	इलाहाबाद बैंक शाखा धार	म. म. अधो.वि.योजना	50430398101	20988370		20988370
			कुल	100110349.5	1461123	98649226.48

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मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद अलीराजपुर

Abstract sheet for Reporting on Audit paras for financial year 2019-20

Name of ULB :- Nagar Palika Alirajpur

Name of Auditor:- Rao And Emmar Chartered Accountants ,Indore

S. no.	Parameters	Description			Observation In Brief	Suggestions
		Receipt In Rs.				
	राजस्व कर वसूली	Year 2018-19	Year 2019-20	% of Growth		
(i)	सम्पत्तिकर	1604382.00	944506	-41.13	We observe that revenue collection from various taxes and duties are increasing in comparison to previous years/ budget target	1. We Suggest to increase in revenue by employing more manpower and proper responsibility to be assigned with performance basis
(ii)	समीकित कर	598756	440615	-26.41		
(iii)	नगरीय विकास उपकार	106553	242742	127.81		
(iv)	शिक्षा उपकर	365411	243422	-33.38		
	कुल योग	2675102.00	1871285	-30.05		
	गैर राजस्व वसूली					
(i)	भवन भूमि किरया	1391237	1345000	-3.32		
(ii)	जल उपभोक्ता प्रभार	3239019	3539400	9.27		
(iii)	टोस अपशिष्ट प्रबंधन					
(iv)	अन्य कर / शुल्क	81900	25000	-69.47		
	कुल योग	4712156	4909400	4.19		
	महा योग	7387258.00	6780685.00	-8.21		

मुख्य नगरपालिका अधिकारी
मुख्य नगरपालिका, अलि राजपुर
कमलसुन्दरिबाबा मन्दिर, अलि राजपुर

Abstract sheet for Reporting on Audit paras for financial year 2019-20

Name of ULB :- Nagar Palika Parishad Alirajpur
Name of Auditor:- Rao And Emmar Chartered Accountants ,Indore

S.No	Parameter	Description	Observation	Suggestion
1	Audit of Revenue	The auditor is responsible for audit of revenue from various sources.	We have verified revenue from various sources and our observation are mention in below points.	<p>1) Decline in revenue is majorly due to non-collection of taxes because of lack of manpower and robust collection methods. Hence proper staffing is required and some 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.</p> <p>2) Various schemes and incentives should be introduced on regular intervals to increase the</p>
		He is also responsible to check the revenue receipt from the counterfiles of receipt books and verify that the money received is duly deposited in respective bank account	The revenue receipt was verified with counterfiles on sample basis and it was observed that the same was deposited timely in respective bank accounts.	
		Percentage of revenue collection increases\decrease in various heads in property tax ,samekit kar , shiksha upkar, nagriya 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 report, annexed herewith.	
		Delay beyond 2 working days shall be immediately brought to the notice of commissioner/ cmo.	We have verified the bank statements given to us against the receipt and we found that there was no delay beyond 2 working days in depositing cash into respective bank accounts.	
		The entries in cash book shall be verified	The entries in cash book have been verified and no discrepancies found.	

				<p>revenue collection.</p> <p>3) 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.</p>
	<p>The auditor shall specifically mention in the report ,the revenue recovery against the quarterly and monthly targets .</p>	<p>The targets given to the ULB with regard to revenue recovery are yearly. As per the information provided to us the targets of revenue recovery were not met.</p>		
	<p>The auditor shall verify the interest income from FDRs and verify that interest income are duly and timely accounted for in cash.</p>	<p>There were no FDRs that were created during the audit period.</p>		
	<p>The cases where the investment are made on lesser interest rates shall be brought to the notice of the commissioner / cmo.</p>	<p>As per the information provided to us there were no such cases.</p>		
	<p>The auditor is responsible for audit of expenditure under all the schemes</p>	<p>We have verified expenditure under all the schemes and our observation are mention in below points.</p>		
	<p>He is also responsible for checking the entries in cash book and verifying them from relevant vouchers .</p>	<p>The entries in cash book have been verified from relevant vouchers and we observed that Previous Year expenses payemnt also made during current Financial year some of the cases noted below Voucher No. 19 , 21 24, 26, 32 33, 39</p>		
	<p>He should also check monthly balances of the cash book and guide the accountant to rectify errors ,if any</p>	<p>The monthly balances of cashbook was checked and the errors were rectified.</p>		
	<p>He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the</p>	<p>There is no such bifurcation of expenses, the payment of every expense is made from a single bank account in which the amount of</p>		<p>1. On the Notesheet the CMO and The President</p>

notice of any commissioner /cmo	various grants are credited. Given the above situation we are unable to form an opinion on whether the expenditure are done from a particular scheme or not.	should put there official Seal with the Signature. 2. The attendance register should be kept with a person incharge and should be daily verified and signed by the CMO/ Chief Accountant. 3. 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. 4. Overwriting or Manual Changes in Voucher and Invoices should be avoided.
He shall also verify that the expenditure is in accordance with the guidelines directives acts and rules issued by government of India \state government.	The expenditure were checked on sample basis and expenditure is in accordance with the applicable directives.	
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 expenditure 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.	
All the cases where appropriate sanction have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit non compliance of audit paras shall be brought to the notice of Commissioner / CMO	The expenditure were in accordance with the applicable directives, except for following observation: 1. There are no completion certificates and no testing report in most of the files of construction. Also in some cases the quotations were on blank pages instead of Letter heads of the firm. 2. There were no pre/post photographs of the contruction sites in the files.	
The auditor shall be responsible for verification of scheme project wise utilization certificates [UC].	During our audit we have observed that there were no utilization certificates made by the ULB.	

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		<p>The auditor shall verify that all the temporary advances have been fully recovered .</p> <p>The auditor is responsible for audit of all the book of account as well as stores.</p> <p>He shall verify that all the books of account and stores are maintained as per accounting rules applicable to urban local bodies . Any discrepancies shall be brought to the notice of commissioner \cmo</p> <p>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.</p> <p>The auditor shall verify that all the temporary advances have been fully recovered</p> <p>Bank reconciliation statement [BRS] shall be verified from the records of ULB and the bank concerned.</p>	<p>As per observation there were no advances given by ULB during the period of the audit.</p> <p>We have verified the books of accounts as well as stores and our observation are mention in below points.</p> <p>The ULB is still doing accounting on single entry basis, Double entry system should be established fully, so that the financial accounts depict the real status by taking into account the opening balances.</p> <p>As per information and explanation given to us, there were no advances given by ULB during the period under audit.</p> <p>As per information and explanation given to us there were no temporary advances given by ULB during the period under audit.</p> <p>The Bank reconciliation statements were prepared and no discrepancies were found.</p>	
3	<p>Audit of Book Keeping</p>		<p>The books of accounts are not fully shifted to ERP Software, still the revenue collection is recorded under Single entry system, hence full /complete transition should be done.</p>	

		<p>He shall be responsible for verifying the entries in the grant register . The receipt and payments of grants shall be duly verified from the entries in the cash book.</p> <p>The auditor shall verify the fixed asset from other records and discrepancies shall be brought to the notice of commissioner \ cmo.</p> <p>The auditor shall reconcile the accounts of receipt and payment especially for project fund .</p>	<p>The entries in the grant register were verified. And the Receipt and Payment of grants were duly verified from the entries in the cash book.</p> <p>We have observed that the ULB has not prepared the Fixed asset register.</p> <p>The project fund has been reconciled with the receipts and payments no major irregularity found.</p>	
4	Audit of FDR	<p>The auditor is responsible for auditor of all fixed deposit and term deposit.</p> <p>It shall be ensured that proper record of FDR are maintained and all renewals are timely done.</p> <p>The 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.</p>	<p>There were no FDRs that were created during the audit period.</p>	<p>FDRs should be created out of excess funds so that the funds are not idle and are constantly generating revenue.</p>
2		<p>The auditor is responsible for audit of all tenders/bids invited by the ULB's.</p>	<p>We have verified all the tenders/ bids invited by ULBs and our observation are mention in below points.</p>	

<p>He shall check whether competitive tendering procedures are followed for all bids.</p>	<p>competitive and tendering procedures are followed for all bids and we observe that tender allotted to only some few parties and also in online tendering through Gems No complete documents are enclosed with voucher No. 111, 122 , 164 , 166</p>	
<p>He shall verify the receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period .</p>	<p>We did not find any error in the receipt of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.</p>	<p>1) More competitive tendering processes should be implemented. 2) The limit of online tendering should be reduced so that more and more tenders are put online so as to increase the transparency.</p>
<p>The bank guarantees, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing banks.</p>		<p>3) In Voucher complete documents enclosed of online applying bids</p>
<p>The conditions of BG's shall also be verified; 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</p>	<p>As per the information and explanation provided to us there were no Bank Guarantees received by ULB during the period of audit.</p>	

		<p>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.</p>	
	<p>The auditor is responsible for audit of grants given by Central Government and its utilization.</p>	<p>We audited the grant register provided to us by the accountant at ULB giving in the details of Central as well as State government grants. As per the information and explanation given to us all the entries of grant receipt and expense is being recorded in that register. Further there was no basis provided to verify the same. Hence we are unable to form any opinion on the same.</p>	
	<p>He is responsible for audit of grants received from State Government and its utilization</p>		
<p>Audit of Grants and Loans</p>	<p>He shall perform audit of loans provided for physical infrastructure and its utilizations. During this audit the auditors shall specifically comment on the revenue mechanism i.e. whether the asset created out the loan has generated the desired revenue of not. He shall also comment on the possible reasons for non generation of revenue.</p>	<p>During the year there is not any loan provide for physical infrastructure and there were no asset created for generation of revenue.</p>	<p>1) More and more assets should be created for the welfare of the people as well as for generating more revenue. 2) Idle funds should be invested in Mutual funds, as they provide better returns against any other form of investment.</p>
6			

		The auditors shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure and from one scheme/project to another	The expenditure is in accordance with the applicable directives.	
	Incidences relating to diversion of fund from capital Receipt/Grant/Loans to Revenue Nature Expenditure And from one Scheme/ Project to Another.	As informed by the accountant , grants are received by state Government and Central Government without information / receipt advice or any documentary evidence	Actual utilization of grants was not traceable due to absence of audit trail and documentary evidence	Prper Scheme wise Grant Ledger shall be maintained
7				

8	a) percentage of revenue expenditure (establishment, salary, operation and maintenance) e) with respect to revenue receipts (Tax& Non Tax)	As per the Management Explanation in respect to evenue expenditure (establishment, salary, operation and maintenance) with respect to revenue receipts (Tax& Non Tax)	Percentage of Revenue Expenditure in respect to Revenue Receipt is 111.15 % as per the information given by the management	
	b) Percentage of Capital expenditure with respect to Total	Capital Expenditure are identified as per the Management explanation	Capital Expenditure is 38 % of Total Expenditure as per the Information given by the Management	
9	whether all the temporary advances have been recovered	The auditor shall verify that all the temporary advances have been fully recovered	As per information and explanation given to us there were no temporary advances given by ULB during the period under audit.	

10	whether bank reconciliation statement is being regularly prepared	Bank reconciliation statement [BRS] shall be verified from the records of ULB and the bank concerned.	The Bank reconciliation statements were prepared and no discrepancies were found.	
11	Any Other	some other discrepancy were found	Based on our sample checking , TDS and GST Not deducted in some of the cases , Few cases is mentioned below Voucher No. 124, 127, 132, 130, 175, 179 and PT return not filed by ULB of	1) TDS and Commercial tax returns should be filed. 2) All Statutory Compliances should be complied on timely basis to avoid Interest and Penalty



मुख्य सहायिका, अधिकारी
नगरपालिका क्षेत्र पश्चिम अर्थी राजपुर