

OK

BHIND NAGAR PALIKA PARISHAD

AUDIT REPORT 2019-20

**AUDITOR:
PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS**



INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of BHIND NAGAR PALIKA PARISHAD

1. **Report on the Financial Statements**

We have audited the accompanying financial statements of Bhind Nagar Palika Parishad ("the ULB"), which comprise the Receipt and Payment Statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.

2. **Management's Responsibility for the Financial Statements**

The ULB's Management is responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the ULB in accordance with the provisions of Municipal Corporation Act, 1956 and accounting principles generally accepted in India, including the Municipal Accounting Manual ("the Manual") and Accounting Standards applicable to the Urban Local Bodies. This responsibility also includes maintenance of adequate accounting records in accordance with the Municipal Accounting Manual for safeguarding of the assets of the ULB and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. However, in this case ULB is not in practice of maintaining balance sheet & Income and expenditure account, so receipt and payment account shall be considered as final statement on which we express our opinion.

3. **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the Municipal Accounting Manual, the accounting and auditing standards and matters which are required to be included in the audit report as per the letter issued by Directorate, Urban Administration & Development, M.P., Bhopal in this regard. The Commissioner has not directed us to perform audit of any other section in his office in addition to the above scope.

मुख्य नगर पालिका अधिकारी
भुइन् नगर पालिका परिषद





PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the ULB's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the ULB's officers, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

4. Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the report attached below, the Receipt and payment annexed to this report give true and fair view of financial transactions affected by ULB and recorded these transactions in cash book for the financial year ending as on 31st March, 2020.

5. Basis for Qualified Opinion

The details which form the basis of qualified opinion are reported in the Annexure 1 and Annexure 2 annexed to this report.

6. Emphasis of Matters

We draw attention to the following matters reported in Annexure - 2, annexed to this report.

- Accounts prepared as per the Manual in lieu of accounting standards for local bodies as issued by Institute of Chartered Accountants of India.
- Revenue department's records related to recovery of revenue taxes and other revenue dues has minor differences with accounting records maintained by accounting department.

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद भिण्ड
जिला गिण्ड (म०प्र०)





PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

- c) Differences in grant opening balances as per ULB records and PY audit report.
 - d) Non-maintenance or incomplete registers as prescribed under manual and mentioned at point 3 of annexure 2.
 - e) Non-availability of details related with Tenders.
 - f) Non verification of EPF, TDS on GST and TDS-Income Tax deposited, as same has not been made available to us by the ULB.
- Our opinion is not modified in respect of these matters.

7. We further report that:

- a) We have sought and, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) Except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, in our opinion proper books of account as required by Municipal Accounting Manual have been kept by the ULB so far as appears from our examination of those books.
- c) The Receipt & Payment Account deal with by this Report are in agreement with the books of account.
- d) Except for the matter described in the Basis for Qualified Opinion paragraph above, the Receipt & Payment Account comply with the Municipal Accounting Manual and Accounting Standards applicable to the Urban Local Bodies.
- e) The matter described in the Basis for Qualified Opinion paragraph above, in our opinion, may have an adverse effect on the functioning of the ULB.
- f) The qualification relating to the maintenance of accounts and other matters connected therewith are as stated in the Basis for Qualified Opinion paragraph above.
- g) With respect to the adequacy of the internal financial controls over financial reporting of the ULB and the operating effectiveness of such controls, refer to our separate Report in 'Annexure 1'.

Date: 02/09/2020

UDIN: 20418806AAAABF4602

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद सिव्हा
जिल्हा सिव्हा (म:प्र)

For Patidar & Associates
Chartered Accountants

CA Neelesh Patidar
(Partner)
MRN - 418806



Annexure '1'

Report on Internal Financial Controls over Financial Reporting

1. Report on the Internal Financial Controls of the ULB ("the ULB")

We have audited the internal financial controls over financial reporting of Bhind Nagar Palika Parishad ("the ULB") as of March 31, 2020 in conjunction with our audit of the financial statements of the ULB for the year ended on that date.

2. Management's Responsibility for Internal Financial Controls

The ULB's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the ULB. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to ULB's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required in accordance with the Municipal Corporation Act, 1956 including the Municipal Accounting Manual and accounting principles generally accepted in India applicable to the Urban Local Bodies.

3. Auditors' Responsibility

Our responsibility is to express an opinion on the ULB's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the Guidance Note") and the Standards on Auditing, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of 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 over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting,

सत्यमेव जयते
सत्यमेव जयते
सत्यमेव जयते





assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion on the ULB's internal financial controls system over financial reporting.

4. Meaning of Internal Financial Controls Over financial Reporting.

A ULB's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A ULB's internal financial control over financial reporting includes those policies and procedures that

- a) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the ULB;
- b) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the ULB are being made only in accordance with authorizations of management and officers of the ULB; and
- c) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the ULB's assets that could have a material effect on the financial statements.

5. Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

मुख्य उत्तर पत्रिका अधिकारी
मुख्य पत्रिका परित्याजित





6. Qualified opinion

According to the information and explanations given to us and based on our audit, the following material weaknesses have been identified as at March 31, 2020:

- The ULB did not have an appropriate internal financial control system over financial reporting since the internal controls adopted by the ULB did not adequately consider risk assessment, which is one of the essential components of internal control, with regard to the potential for fraud when performing risk assessment
- The ULB did not have an appropriate internal control system for tax and user charges collection, tax demand evaluation, which could potentially result in the ULB recognizing revenue without establishing reasonable certainty of ultimate collection.
- The ULB did not have an appropriate internal control system for inventory with regard to receipts, issue for production and physical verification. Further, the internal control system for identification and allocation of overheads to inventory was also not adequate. These could potentially result in material misstatements in the ULB's trade payables, consumption, inventory and expense account balances.
- The ULB did not have an appropriate internal control system for fixed asset with regard to purchase, construction, transfer and physical verification. Further, the internal control system for identification and allocation of overheads to fixed asset was also not adequate. These could potentially result in material misstatements in the ULB's grants, payable to contractors, tax and other statutory dues, fixed assets, capital work in process and accumulated depreciation account balances.

A 'material weakness' is a deficiency, or a combination of deficiencies, in internal financial control over financial reporting, such that there is a reasonable possibility that a material misstatement of the ULB's annual or interim financial statements will not be prevented or detected on a timely basis.

In our opinion, because of the effects/possible effects of the material weaknesses described above on the achievement of the objectives of the control criteria, the ULB has not maintained adequate internal financial controls over financial reporting and such internal financial controls over financial reporting were not operating effectively as of March 31, 2020 based on the criteria established by the ULB.

हस्ताक्षर पालिका अधिकारी
हस्ताक्षर पालिका परिषद अध्यक्ष





PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

We have considered the material weaknesses identified and reported above in determining the nature, timing, and extent of audit tests applied in our audit of the March 31, 2020 financial statements of the ULB, and these material weaknesses do not affect our opinion on the financial statements of the ULB.

Date: 02/09/2020

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद भिण्ड
जिला भिण्ड (म.प्र.)

For Patidar & Associates
Chartered Accountants

CA Neelesh Patidar
Partner
MRN - 418806



PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

☎ +91-9893958116
✉ capatidar.associates@gmail.com

Annexure '2'

The Annexure referred to in paragraph 6 of Our Report:

1. Audit of Revenue

- 1) The auditor is responsible for audit of revenue from various sources.

We have verified the revenue from various sources which was recognized and entered in the books of account produced before us for verification.

- 2) He is also responsible to check the revenue receipts from the counter files of receipt book and verify that the money receipt is duly deposited in respective bank account. The counter foils or revenue receipts were not made available to us for verification. It was informed to us that the revenue/tax collector/officer directly deposits the amount collected with main cashier at the cash counter, who in turn deposit this amount directly to the bank account. A register is being maintained by revenue/tax collector/officer from which collected amount move into cashier cash book. A detailed statement containing outstanding demand and tax collected during the year was provided to us by the concerned department duly certified by the concerned officer.
- 3) Percentage of revenue collection increase or decrease in various heads in property tax, samekitkar, shikshaupkar, nagriyavikasupkar, and other tax compared to previous year shall be part of report.
Details are given in Annexure C attached to this report.
- 4) Delay beyond 2 working days shall be immediately brought to the notice of commissioner/CMO.
No such instances were noticed during the test check of such entries conducted by us except the circumstances like public holidays, government or local holidays etc.
- 5) The entries in Cash book shall be verified:
We have verified the entries in cash book on test check basis and no major discrepancy was noticed by us.
- 6) The auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly targets any lapses in revenue recovery shall be a part of the report.
No details with respect to quarterly and monthly targets set for the FY 2019-20 and the revenue recovery against such targets were made available to us. Hence,

मुख्य जम्मा पत्रिका अधिकारी
मुख्य जम्मा पत्रिका अधिकारी





PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

it was not possible for us to report the revenue recovery against the quarterly and monthly targets and any lapses there to.
However, on verification of revenue registers we observed huge outstanding from past several years, below mentioned are few cases.

In case of Water Tax-

Water tax consumer wise long outstanding was not provided by the ULB. However total demands, recovery and outstanding given are as follows:

	(Amount in Rs.)
Opening O/s as on 31st Mar 19	59981903
Current due	7726440
Total Demand	67708343
Previous due recovered	622158
Current due recovered	1842222
Total recovery	2464380
Previous O/s	59359745
Current O/s	5884218
Total due	65243963

In case of property tax

Property tax register is not maintained properly as it does not contain important details such as outstanding balance, since when dues are pending, interest charged on pending dues, legal action initiated against such pending dues. List of few pendencies of taxes from long time has been listed below:

Ward No.	Consumer Name	SampattiKar		SamekitKar		Education Cess		Urban Development Cess		Total
		PY	CY	PY	CY	PY	CY	PY	CY	
28	Bhagirath	4,086	284	3,150	150	112	14	-		7,796
28	NajiramRai	3,150	243	3,150	150	112	88	-		6,893
28	Jaigopal	13,608	460	3,150	150	342	23	1,080	114	18,927
28	Triveni	16,380	759	1,950	150	567	38	191	114	20,149
25	Pramod	3,654	203	3,150	150	90	10	126	7	7,390
25	Shanti s/o dwarika	3,042	169	3,150	150	72	8	108	6	6,705

सत्यमेव जयते





PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

26	Kohu singh	4,140	230	3,150	150	99	11	108	6	7,894
25	Satyendra singh	5,472	304	3,150	150	135	15	672	112	10,010
25	Manoj, Jitender, Anil, Surendra	6,426	329	3,150	150	162	18	198	11	10,444
25	Aruna Devi	7,488	416	3,150	150	189	21	924	154	12,492
	Total	67,446	3,397	30,300	1,500	1,880	246	3,407	524	1,08,700

In case of Shop Rent

In case of shop rent registers also few relevant details were missing, such as Year since outstanding, Interest charged and pending legal actions long time pendencies. List of few long time pending cases were listed below.

S.no.	Name	Outstanding PY (Rs.)	Outstanding CY (Rs.)	Total(Rs.)
1	Raees Khan	2,520.00	1,260.00	3,780.00
2	Mahesh chandra	5,148.00	1,404.00	6,552.00
3	Mithilesh	12,564.00	2,220.00	14,784.00
4	Dinesh Chandra	9,468.00	1,896.00	11,364.00
5	Shahid	13,824.00	3,192.00	17,016.00
6	Arvind singh	92,350.00	7,416.00	99,766.00
7	Subhash chandra	30,060.00	1,860.00	31,920.00
8	Prasun Ku. Sharma	48,000.00	3,600.00	51,600.00
Grand Total		2,13,934.00	22,848.00	2,36,782.00

- 7) The auditor shall verify the interest income from FDR's and verify that interest is duly and timely accounted for in cash book.
We have verified the interest income from FDR's and noticed that interest income is not recognised in books of accounts on accrual basis. The same is recorded at the time of FDR maturity.

मुख्य जगर पालिका (अधिकारी)
जगर पालिका परिषद सिविल
मिडलब्रिज (अ.प्र.०)





PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

- 8) The case where, the investments are made on lesser interest rates shall be brought to the notice of the Commissioner/CMO.
All FDR's have been verified as provided to us & were in the possession of ULB. Detail of the same is provided in sub point 3 of point 4.

2. Audit of Expenditure:

- 1) The auditor is responsible for audit of expenditure under all the schemes.
We have verified the expenditure under various heads which was recognized and entered in the books of account produced before us for verification.
- 2) He is also responsible for checking the entries in cash book and verifying them relevant vouchers.
We have verified the entries in cash book on test check basis which were supported by relevant vouchers/note sheets. However, considering the bulk quantum of entries and the weak internal control procedures, the discrepancies in the entries of cash book cannot be ruled out. Test checked vouchers revealed below mentioned instances.
- i. In the case of payment under construction contracts, running bills or demand for part payment were not presented by the concerned contractor. This unable us to verify whether contractor is registered under GST or not and rate at which TDS should be deducted.
 - ii. ULB deducted TDS @2% on all supply, whether contract value is exceeding Rs. 2.5 Lakhs or not.
 - iii. ULB have not provided challans or returns for payment of TDS on GST to the Government. However ULB has explained that same had been duly deposited on or before the due date. Non compliance of tax provision attract statutory penalty.
- 3) He should also check monthly balance of the cash book and guide the accountant to rectify errors, if any.
No issue of any difference in totalling amount was noticed in course of our verification.

गुरुदास जलार पाटिदार अधिकारी
जलार पब्लिक प्रवर्धन निगम
विहार् किल्ला (गुजरात)





PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

- 4) 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 notice of the Commissioner / CMO.
No such instance has been noticed during the course of our verification.

- 5) He shall also verify that the expenditure is accordance with the guideline, directives, acts and rules issue by Government of India/ State Government.
In absence of availability of guidelines, directives, acts and rules issued by Government of India/ State Government, it was not possible for us to verify the expenditures in accordance with such guidelines etc.

- 6) 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.

We have verified the expenditure on test check basis and it was found that such expenditure were duly supported by financial and administrative sanctions accorded by competent authority. However, in absence of information/ written document with respect to administrative and financial limits of the sanctioning authority, it was not possible for us to verify whether the expenditure incurred and sanctioned by authority were within their limits or not.

- 7) All the cases where appropriate sanctions 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).
No such instances were noticed during the test check of such entries conducted by us.

- 8) The auditor shall be responsible for verification of scheme wise/ project wise Utilization Certificate (UCS). UC's shall be tallied with the income & expenditure and creation of Fixed Asset
Utilization certificates of various schemes for verification of scheme wise project/ wise Utilization Certificate (UCS) were not provided to us by the ULB Hence same cannot be commented upon.

We are unable to verify the details of capitalization of expenditure since there is neither any proof available nor completion of work from respective department.

સુચન જનરલ પાટિદાર એસોસિએટી
ચાર્ટર્ડ એકાઉન્ટન્ટ્સ પ્રા. લિ.





PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

There is no cross check mechanism exist to ensure the completion of project except payment of final bill. Fixed asset register is not properly maintained and updated. It is suggested that a proper internal control system should be framed to identify the fixed asset and its recognition in fixed asset register and books of account of the ULB.

- 9) He shall verify that all temporary advances have been fully recovered.
List of temporary advances has been provided to us for verification. As per list provided amount of Rs. 5,14,286/- is pending to be recovered from more than 10 years. Few advances are pending as late as from year 1962. Working on non-recoverable advances is required to be worked out by ULB and such non-recoverable should be adjusted with municipal fund. Summary of temporary advances has been provided below:

<u>Details of Advance</u>	<u>(Amount in Rs.)</u>
Opening balance 1st April 19	514286
Advance during the year	3306700
Advance adjusted	2263700
Closing balance as on 31st Mar 20	1557286

3. Audit of Book Keeping

- 1) The auditor is responsible for audit of the books of accounts as well as stores.
As per the information and explanation provided to us by the management of the ULB and on perusal of books of accounts, it was noticed by us that the ULB has not maintained all the required books of accounts as prescribed under MP MAM.
Following records were not provided to us:
1. Fixed Asset register
 2. Security Register
 3. Stock Register
- 2) He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to the Urban local Bodies. Any discrepancies shall be brought to the notices of Commissioner / CMO.

For the Auditor
[Signature]
Chartered Accountant





PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

As stated in point no. 1 above, as the books stores are not provided for verification, so it was not possible for us to verify whether the same is maintained as per Accounting Rules applicable to the urban local Bodies.

- 3) The auditor shall verify advance register and see that all the advance are timely recovered according to the condition of advance. All the case of non-recovery shall be specifically mentioned in audit report.

As per the information and explanation provided to us by the management of the ULB, no specific condition related to advances are placed. Hence, it is not possible for us to verify the cases of timely recovery of advances, if any.

- 4) Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned. If bank reconciliation Statement are not prepared the auditor will help in the preparation of BRS's

Bank Reconciliation is provided to us by the ULB. The balance as on 31st March 2020 between cashbook total and bank total as follows:

S.No.	Bank Name	Bank Account No.	Closing Balance as per Cash book as on 31/03/2020	Closing Balance as per Pass book as on 31/03/2020	Difference
1	SBI	67702	10,49,05,835.00	10,49,05,835.09	(0.09)
2	SBI	35566	29,19,357.00	29,19,357.00	-
3	OBC	00180	31,93,391.00	31,93,391.05	(0.05)
4	AXIS	09174	53,95,101.00	53,95,101.64	(0.64)
5	ICICI	00280	3,30,38,342.00	3,30,38,342.50	(0.50)
6	UBI	06923	9,79,92,106.00	9,79,92,106.78	(0.78)
7	HDFC	55426	63,62,791.00	63,62,791.00	-
8	HDFC	97531	2,89,11,447.00	2,89,11,447.30	(0.30)
9	HDFC	34809	23,281.00	23,281.00	-
10	PUNJAB & SINDH	12763	10,63,711.00	10,63,711.20	(0.20)
11	IDBI	49869	10,88,876.00	10,88,876.90	(0.90)
12	IDBI	04480	63,81,612.00	63,81,612.00	-
13	AXIS	47047	3,09,45,408.00	3,09,45,408.78	(0.78)
14	JILA SAHAKARI	89558	1,02,59,282.00	1,02,59,282.00	-
15	BOI	00487	51,08,466.00	51,08,466.74	(0.74)
16	OBC	04910	1,32,63,650.95	1,32,63,650.95	-

मुख्य नगर पालिका अधिकारी





PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

17	SBI	65466	16,28,624.00	16,28,624.00	-
TOTAL			35,24,81,280.95	35,24,81,285.93	(4.98)

- a. Interest amount dated 01/04/2020 is considered in 2019-20 itself and bank balance is reconciled after this interest.
- b. OBC-0180, Bank statement was not made available. Closing balance was manually written in the file.
- c. Statements for some bank accounts were not available as on 31st March 2020 but before this date. Accounts department explained to us that there were no transactions till the end of the F.Y. and hence statements were available till the last transaction date only.
- 5) He shall be responsible for verifying the entries in the Grant register. The receipts and payment of grants shall be duly verified from the entries in cash book. Grant registers were not made available to us. Hence verification of the same cannot be done from the entries in cash book. However summarised statement of grants maintained by the ULB have been provided to us which was in consonance with cashbook. We have found opening difference in some grant head as per previous year audit report and details provided by the ULB which were as follows:

Grants	Opening Balance	Opening as per PY audit report	Difference
Sadak Marammat	81,33,903.00	81,33,903.00	-
Mulbhoot sewa	3,65,29,472.00	3,65,29,472.00	-
14th Vitt aayog	7,98,59,089.00	7,98,59,089.00	-
City transport yojna	4,09,40,899.00	4,09,40,899.00	-

As utilisation certificates were not provided to us for verification so we cannot verify actual opening balance of grant.

मुख्य नगर पालिका अधिकारी
नगर प्रशिक्षण परिषद मिण्ड
जिल्हा मिण्ड (महाराष्ट्र)





PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

- 6) The auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notices of Commissioner / CMO.
Fixed asset registers were not provided to us for verification. Therefore we are not able to verify the same and comment upon whether it is complete and correctly balanced.
- 7) The auditor shall reconcile the account of receipt and payment especially for project funds.
Separate cash book were not made available to us for verification. So cannot comment on that.

4. Audit of FDR

1. The auditor is responsible for audit of all fixed deposits and term deposits.
We have verified fixed deposits maintained by the ULB and provided to us for verification, the detail regarding the same is tabled below:-

S.NO.	BANK NAME	FDR NO.	AMOUNT
1	OBC	1710146	59,32,273.00
2	OBC	1710147	1,15,75,262.00
3	OBC	1710148	91,94,221.00
4	OBC	298919	20,13,734.00
5	OBC	1710149	1,75,11,406.00
6	ICICI	11533297	1,00,00,000.00
7	ICICI	11533423	52,28,284.00
8	CBI	241638	6,02,593.00
	Total		6,20,57,773.00

These FDR's are renewed with new FDR no. in the current F.Y.

2. It shall be ensured that proper record of FDR's are maintained and renewals are timely done.
Proper records of FDRs are maintained.
3. The case where FDR'S / TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/ CMO.
Investments are made by the ULB at competitive rate. No instance found where FDR's are kept at low rate of interest than the prevailing rate.
4. Interest earned on FDR/TDR Shall be verified from entries in the cash book.

मुख्य ज्वर पालिका वसिष्ठरी
काठमाडौं महानगरपालिका





Interests on FDRs' are booked on receipt basis, as on the maturity and realization of invested amount is recorded in the cash book.

5. Audit of Tenders / Bids

1. The auditor is responsible for audit of all tenders / bids invited by the ULB.
No tender related documents were provided, so we can comment on procedures of tenders / bids.
2. He shall check whether competitive tendering procedures are followed for all bids.
No tender related documents were provided, so we can comment on whether competitive tendering procedures were followed for all bids or not.
3. He shall verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period.
No tender related documents were provided, so we cannot verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period.
4. The bank guarantees, if received in lieu of bid processing fee / performance guarantee shall be verified from the issuing banks.
No such bank guarantees were produced before us for verification.
5. The conditions of BG 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 ICMO.
No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions of BG.
6. The cases of extension of BG shall be brought to the notice of Commissioner / CMO.
Proper guidance to extend the BG's shall also be given to ULB
No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions/extensions of BG.
7. The contract closure shall also be verified by the auditor.
No contract closure documents were made available to us for verification.

સુલભ વાગર પતિદાર & એસોસિએટીસ
ચાર્ટર્ડ એકાઉન્ટન્ટ્સ
સિદ્ધાંત સિદ્ધાંત (સોલિડ)





PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

6. Audit of Grants and Loans

- i) The auditor is responsible for audit of grants given by Central Government and its utilization.

Verification had been conducted for the grants received from the Central/state government, Details for the same is provided in table below:-

S.N o.	Grants	Opening Balance	Received	Utilized	Closing Balance
1	Sadak Marammat	81,33,903	1,37,38,000	1,05,82,164	1,12,89,739
2	Rajya Vitt Aayog	2,39,65,819	3,44,11,000	5,37,50,376	46,26,443
3	12th Vitt Aayog	1,25,46,772	-	-	1,25,46,772
4	Mulbhoot sewa	3,65,29,472	4,64,11,000	4,05,69,419	4,23,71,053
5	Shushk Sochalaya Nirman	3,05,856	-	-	3,05,856
6	Fire brigade anudan- Vehicle purchase	73,00,000	-	-	73,00,000
7	Fire brigade anudan- Boundry wall	13,92,000	-	-	13,92,000
8	Vishesh Nidhi City beautification	5,56,531	-	5,56,531	-
9	CM Adho sarachna	1,28,95,957	1,00,00,000	1,18,74,107	1,10,21,850
10	14th Vitt aayog	7,98,59,089	14,24,93,000	13,07,97,649	9,15,54,440
11	City transport yojna	4,09,40,899	-	36,86,672	3,72,54,227
	Total	20,66,98,246	58,10,21,122	47,87,41,580	30,89,77,788

Sp
अनुदान और ऋणों का लेखा
अनुदान और ऋणों का लेखा
अनुदान और ऋणों का लेखा





PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

However we have noticed difference in grant amount as UADD records and as per accounting records as follows:

S.No.	Grants	Received	UADD	Difference
1	Sadak Marammat	1,37,38,000	1,47,14,000	(9,76,000)
2	Rajya Vitt Aayog	3,44,11,000	2,28,47,000	1,15,64,000
3	Mulbhoot sewa	4,64,11,000	4,31,95,000	32,16,000
4	14th Vitt aayog	14,24,93,000	1,34,836,000	76,57,000
	Total	58,10,21,122	22,55,92,000	2,14,61,000

These grant heads were found in UADD records but same were not considered under grant by the ULB. These amounts were directly transferred to receipt and payment statement:

Grants	Amount
Mudrank Shulk	71,76,000
Chungi shatipurti	2,09,571,163
Yatri kar	45,86,000
Niryat kar	1,46,000

- ii) He is responsible for audit of grants received from State Government and its utilization.

Verification had been conducted for the total grants received from the State/Central government, Details for the same is provided in table above.

- iii) He shall perform audit of loans provided for physical infrastructure and its utilization. During his 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.

As per information provided by the ULB and according to our verification, ULB has accorded loan from HUDCO and other banking institutions. The loan repayment has been timely made at each quarterly/annually (as applicable) rest. However, there was no document or information provided to verify whether the asset created out of the loan has generated the desired revenue or not. We cannot comment on the possible reasons for non generation of revenue.

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, विराट





PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

Details of loan taken and repayment, as provided by the ULB to us, are provided here below:

Loan	Opening balance	Addition during the year	Interest Payment by ULB	Principal Payment by ULB	Total Payment	Closing balance
Jalpurti and Sandharan	2,76,660	0	31,284	63,120	94,404	2,13,540
HUDCO Loan	3,51,74,942	1,45,18,065	9,86,205	14,61,200	24,47,405	4,82,31,807
Total	3,54,51,602	1,45,18,065	10,17,489	15,24,320	25,41,809	4,84,45,347

The above details are provided by the ULB from their records and hence in the absence of loan statement from bank we cannot verify or comment on the actual outstanding of the balances as per bank.

- iv) The auditor shall specifically point out any diversion of funds from capital receipts/ grants/ bans to revenue expenditure.
As per the information made available to us, and as per our verification, instances of diversion of funds from one grant account to another have not been noticed.


मुख्य नगर पालिका अधिकारी
नगर स्वच्छता परिषद सिव्हा
विजयनगर (2021-22)





PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
cpatidar.associates@gmail.com

नगर पालिका परिषद, भिण्ड (म.प्र.)			
प्राप्तियां भुगतान 2019-20			
प्राप्तियां	राशि	भुगतान	राशि
प्रारम्भिक शेष	-	स्थापना पर व्यय	
लेखापाल केशबुक अनुसार	22,55,15,845.00	वेतन, अधिकारी एवं कर्मचारी	7,04,04,534.00
संचित निधि केशबुक अनुसार	1,24,23,248.00	मजदूरी अस्थाई दैनिक	5,93,98,532.00
ओ.बी.सी. बैंक 20020100004910	16,29,273.00	बोनस/अनुग्रह भत्ता	2,55,000.00
आई.डी.एस.एम.टी. योजनान्तर्गत भारतीय स्टेट बैंक भिण्ड खाता क्रमांक 53050965466	6,02,593.00	पारिश्रमिक एवं भत्ते (अध्यक्ष, उपाध्यक्ष एवं पार्षद)	7,54,693.00
एफ.डी. क्रमांक 241638/20-05- 2019 स्वर्ण जयंती योजना	59,32,273.00	महंगाई भत्ता	1,10,10,152.00
एफ.डी. क्रमांक 1710146/03-06- 2019 संचित निधि	1,15,75,262.00	मकान किराया भत्ता	9,62,551.00
एफ.डी. क्रमांक 1710147/03-06- 2019 संचित निधि	91,94,221.00	वाहन भत्ता	8,812.00
एफ.डी. क्रमांक 1710148/03-06- 2019 संचित निधि	20,13,734.00	धुलाई भत्ता	82,437.00
एफ.डी. क्रमांक 298919/13-02- 2020 गंदी बसती योजना	1,75,11,406.00	वेतन बकाया	67,28,438.00
एफ.डी. क्रमांक 1710149/30-03- 2020 संचित निधि	52,28,284.00	झाड़ू भत्ता	2,98,295.00
एफ.डी. क्रमांक 11533423/01- 01-2020 संचित निधि		अभिभाषक भत्ता	1,68,000.00
सम्पत्तिकर	25,94,774.00	पेंशन/परिवार पेंशन अंशदान (2005 के पूर्व)	28,24,529.00
समेकित कर	48,27,258.00	अवकाश नगदीकरण	14,11,094.00
जलकर	24,67,599.00	परिभारित अंशदान	48,45,123.00
प्रदर्शन कर (प्रदर्शनी)	8,18,444.00	प्रशासनिक व्यय (220)	
मुद्रांक शुल्क	71,76,000.00	दूरभाष व्यय	1,38,790.00
मूलभूत सुविधा	4,64,11,000.00	डाक व्यय	5,000.00
चुंगी कर के एवज में क्षतिपूर्ति	20,95,71,163.00	लेखन सामग्री व्यय	22,82,310.00





PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

यात्री कर के एवज में क्षतिपूर्ति	45,86,000.00	यात्रा एवं वाहन व्यय (अधिकारी एवं कर्मचारी)	1,30,991.00
निर्यातकर के एवज में क्षतिपूर्ति	1,46,000.00	ईंधन, पेट्रोल एवं डीजल (सर्वय के वाहन)	95,12,627.00
किराया बाजार	1,50,320.00	बीमा वाहन	10,28,378.00
पशुहाट एवं पशुअडडी किराया	11,06,710.00	लेखा परीक्षा शुल्क स्थानीय निधि परीक्षण	33,21,165.00
किराया दुकान संकुल	17,30,559.00	विधिक शुल्क	2,20,734.00
सामुदायिक भवन	49,380.00	सांस्कृतिक गतिविधि व्यय	5,04,692.00
किराया पशुवधि गृह	3,960.00	राष्ट्रिय त्योहार व्यय	90,791.00
किराया विवाह वाटिका	20,000.00	पुरस्कार और सम्मान कार्यक्रम व्यय	1,09,044.00
पट्टों का प्रीमियम	11,91,000.00	विज्ञापन एवं प्रसार व्यय	93,07,010.00
किराया कर्मचारी भवन	1,18,950.00	अतिथि सरकार व्यय	15,00,918.00
जीप किराया वसूली	5,750.00	परिचाल एवं अनुरक्षण (230)	
शासकीय पट्टा किराया	87,057.00	जलकार्य	2,48,70,544.00
भवन अनुमति शुल्क	10,42,756.00	मार्ग प्रकाश	77,39,367.00
आवेदन शुल्क	12,932.00	खरीद स्टेशनरी	1,26,40,322.00
प्रतिलिपि शुल्क	7,044.00	भण्डार वाहन	11,23,257.00
सेटिंग टैक सफाई	1,000.00	किराया व्यय (23040)	1,77,83,544.00
नामांतरण शुल्क	94,396.00	भण्डार वाहन	
दुकान नामांतरण शुल्क	40,000.00	ब्याज एवं वित्त प्रभार 240 राज्य सरकार ऋण पर देय ब्याज (24020)	31,284.00
टावर अनुमति शुल्क	5,50,000.00	हडको ऋण पर देय ब्याज (24050)	9,86,205.00
साहूकारी लाभ संसशुल्क	200.00	कार्यक्रम व्यय (250) चुनाव व्यय (25010)	21,44,859.00
विक्रय निविदा प्रपत्र	34,28,773.00	अन्य कार्यक्रम (25040) अध्यान्ह योजना खर्च (पंडित दीनदयाल योजना)	2,65,161.00
		राज्य वित्त आयोग	5,37,50,376.00





PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

विक्रय राशन कार्ड तथा अन्य प्रपत्र	4,320.00	सड़क विकास	1,05,82,164.00
सीसम वृक्ष विक्रय	35,000.00	मूलभूत सेवा	4,05,69,419.00
बचत बैंक से प्राप्त ब्याज	90,16,872.00	मुख्यमंत्री शहरी अधोसंरचना	1,18,74,107.00
देय शिक्षा उपकर	91,627.00	अमृत योजनान्तर्गत सीवर लाईन	18,76,57,027.00
देय नगरीय विकास उपकर	3,39,509.00	सिटी ट्रांसपोर्ट	36,86,672.00
देय जी.एस.टी. शुल्क	3,11,287.00	विशेष निधि शहर सौंदर्यीकरण	5,56,531.00
डिपोजिट वापिसी	76,320.00	१४ वित्त आयोग	13,07,97,649.00
चेक वहाउचर रिफण्ड	2,42,270.00	स्वच्छ भारत अभियान	28,94,742.00
१४ वित्त आयोग	11,54,96,000.00	आवासीय योजना	3,45,20,000.00
पर फॉर्मिस ग्रांट	2,69,97,000.00	अन्य सरकारी एजेंसियों से अनुदान विधायक निधि से	18,52,893.00
प्रधानमंत्री आवास योजना	3,25,00,000.00	हडको बैंक से ऋण प्रर देय अंशिका	14,61,200.00
स्वच्छ भारत मिशन	39,81,612.00	राज्य सरकार को देय ऋण अंशिका	63,120.00
सीवर योजना	28,00,00,000.00	ठेकेदारों की डिपोजिट जमा वापिसी	10,82,790.00
राज्य वित्त आयोग	3,44,11,000.00	कर्मचारियों को अग्रिम (प्रदर्शनी हेतु)	28,21,759.00
सड़क विकास	1,37,38,000.00	एअर कंडीशनर, कैमरे, पंखा, क्रय एवं मरम्मत	5,10,764.00
मु.मंत्री शहरी अधोसंरचना 2 पेस	1,00,00,000.00	वाटर कूलर्स	1,95,948.00
अधोसंरचना विकास कार्यों हेतु	1,00,00,000.00	फर्नीचर क्रय	3,32,367.00
संबल योजना	62,00,000.00	विविध व्यय संचित निधि में जमा किया	2,27,72,653.40
मतस्य बाजार हेतु	3,50,000.00		
विधायक निधि	9,36,510.00	अंतिम शेष	
कार्यालय कलेक्टर भिण्ड	4,02,535.00	लेखापाल केशबुक अनुसार	33,75,89,006.00
महिला बाल विकास विभाग भिण्ड	9,00,000.00	संचित निधि केशबुक अनुसार ओ.बी.सी. बैंक 20020100004910	1,32,63,650.95





PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

हुडको बैंक से ऋण प्राप्त	1,45,18,065.00	आई.डी.एस.एम.टी. योजनान्तर्गत भारतीय स्टेट बैंक भिण्ड खाता क्रमांक 53050965466	16,28,624.65
विविध आय	2,40,79,408.00	एफ.डी.क्रमांक 241638/20-05-2019 स्वर्ण जयंती रोजगार योजना	6,02,593.00
इण्टरनेट एवं ऑनलाइन द्वारा प्राप्त	5,500.00	एफ.डी.क्रमांक 1710146/03-06-2019 संचित निधि	59,32,273.00
कर्मचारियों से वसूली समूह बीमा	15,320.00	एफ.डी.क्रमांक 1710147/03-06-2019 संचित निधि	1,15,75,262.00
कर्मचारियों से वसूली बिजली अग्रिम	3,41,964.00	एफ.डी.क्रमांक 1710148/03-06-2019 संचित निधि	91,94,221.00
कर्मचारियों से वसूली परिवार कल्याण निधि	3,26,000.00	एफ.डी.क्रमांक 298919/13-02-2020 गंदी बस्ती योजना	20,13,734.00
कर्मचारियों से अन्य समायोजित राशि	34,10,476.00	एफ.डी.क्रमांक 1710149/30-03-2020 संचित निधि	1,75,11,406.00
दे.वे.भो. कर्मचारी ई पी एफ. कटौती	88,18,660.00	एफ.डी.क्रमांक 11533297/15-05-2019 संचित निधि	1,00,00,000.00
		एफ.डी.क्रमांक 11533423/01-01-2020 संचित	52,28,284.00
कुल	1,17,74,10,419.00	कुल	1,17,74,10,419.00

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, भिण्ड
भिण्ड (म.प्र.)



मुख्य लेखा अधिकारी



PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

Other Audit Observations

1. Non recovery of taxes

Urban Local Bodies (ULB) earns revenue from their own resources through taxes, rent, fees, issue of licenses etc. In test check of Nagar Palika Parishad as of 31 March 2020 a sum of Rs.25.81Crores (as shown in Table Below) plus Interest & Penalties were outstanding against the taxpayers, although the ULBs had powers under section 165 of Madhya Pradesh Municipalities Act, 1961 to approach a Magistrate to seek orders for recovery by distress and sale of any movable property of attachment and sale of immovable property belonging to defaulters, however they had not invoked these power to recover the outstanding taxes. Failure to invoke its powers resulted in non-recovery of outstanding taxes and resource crunch, leading to hindrance in development works.

Non Recovery of dues

(Amount in Lakhs)

Sl. No.	Type of Tax	Due amount recoverable on 01/04/2019	Received From Previous Dues	Un-Recovered Due for More than a Year	Current Due	Current Received	Un-Recovered due of Current Year	Total un-recovered amount
1	Sampatti Kar	741.996	19.540	722.455	80.000	6.153	73.847	796.302
2	Samekit Kar	663.294	36.238	627.057	55.000	12.079	42.921	669.977
3	Nagriya Vikas Upkar	66.086	2.562	63.524	15.000	0.854	14.146	77.670
4	Shiksha upkar	36.282	0.679	35.603	4.000	0.226	3.774	39.377
5	Shop rent	180.116	13.186	166.930	30.000	4.395	25.605	192.534
6	Jal Upbhokta Prabhar	700.773	18.337	682.436	72.390	6.113	66.278	748.713
7	Tehh Bajar	0.000	1.591	-1.591	0.000	0.000	0.000	-1.591
8	Other	41.021	39.680	1.341	70.000	13.227	56.773	58.114
	Total	2,429.568	131.813	2,297.755	326.390	43.047	283.343	2,581.098
	Total Un-Recovered amount							2,581.098

Date: 02/09/2020

मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद नि
झिवासिण्ड (मह)

For Patidar & Associates
Chartered Accountants

CA Neelesh Patidar
FRN-
012284C Partner
MRN - 418806

Reporting on Audit Paras for Financial Year 2019-20

Name of ULB:

Bhind Nagar Palika Parishad

Name of Auditor:

Patidar & Associates, Chartered Accountants

S. no.	Parameters	Description	Observation in brief	Suggestions
2	Audit of Expenditure	Verification of Expenditures are as per guidelines, directives, and rules under all schemes and entries of expenditures in cash book, Diversion of Funds, financial propriety of expenditures, scheme project wise utilisation certificate.	Observations were listed in brief in point no. 2 of annexure 2 of audit report attached	Vouchers should be adequately supported with proper documents. TDS should be correctly deducted and deposited on time.
3	Audit of Book keeping	Verification of books of accounts and stores are maintained as per accounting rules, advance register and check timely recovery, Bank reconciliation statement, grant register, fixed asset register	Observations were listed in brief in point no. 3 of annexure 2 of audit report attached	Required books of accounts as prescribed under MP MAM Should be maintained
4	Audit of FDR/TDR	Verify fixed deposits and term deposits and their maintenance	Observations were listed in brief in point no. 4 of annexure 2 of audit report attached	Outstanding FDR's details during the year are provided in prescribed annexure.
5	Audit of Tenders and Bids	Verify Tenders/Bids invited by ULB and competitive tendering procedures followed	Observations were listed in brief in point no. 5 of annexure 2 of audit report attached	Procedure for Tenders opening and Performance review should be carefully monitored.
6	Audit of Grants & Loans	Verification of Grant received from Government and its utilisation	Observations were listed in brief in point no. 6 of annexure 2 of audit report attached	Grant register should be updated and balanced regularly with its Utilization Certificate.
7	Verify whether any diversion of funds from capital receipt /grants /Loans to revenue expenditure and from one scheme /project to another.		Observations related to diversion of funds has been pointed out in point no. 6 (iv) of annexure 2 of report attached	

8	a) Percentage of revenue expenditure (Establishment, salary, Operation & Maintenance) with respect to revenue receipts (Tax & Non Tax).	88.19% $(2,54,889,183 / 2,89,026,268) \times 100$		
	b) Percentage of Capital expenditure wrt Total expenditure.	58.29% $(4,31,459,152 / 7,40,098,711) \times 100$		
9	Whether all the temporary advances have been fully recovered or not.		Cases of outstanding advances have been outlined in point no. 3 (3) of report attached.	ULB should impose strict action to collect such amount or make necessary adjustment after prior approval of relevant authority.
10	Whether bank reconciliation statements is being regularly prepared		Reconciliation between bank and cashbook is given in main audit report	Bank balances were duly reconciled with cashbook balances.

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद भिमा
विशालपुर (महाराष्ट्र)



Annexure C

Name of ULB
Name of Auditor
Bhind Nagar Palika Parishad
Patidar & Associates

S.no.	Parameters	Description	% of growth	Observation in brief	Suggestions
	Audit of Revenue	Receipt in (Rs.)			
	Rajawda Kar wasooli	2018-19 2019-20			
1	Sampatti Kar	23.79 25.69	7.98	Collections w.r.t. Total dues in current year is around 3.13% which is below average. Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
2	Samekit Kar	40.99 48.32	17.89	Collections w.r.t. Total dues in current year is around 6.73% which is below average. Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
3	Nagriya Vikas Upkar	3.14 3.42	8.65	Collections w.r.t. Total dues in current year is around 4.11% which is below average. Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
4	Shiksha upkar	0.67 0.91	35.60	Collections w.r.t. Total dues in current year is around 2.25% which is below average. Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
	Total	68.59 78.33			
	Gali-Rajawda wasooli				
5	Shop rent	11.90 1.59	-86.72	Collections w.r.t. Total dues in current year is around 8.37% which is below average. Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
6	Jal Upbhojita Prabhar	39.39 52.91	34.33	Collections w.r.t. Total dues in current year is around 3.16% which is below average. Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
7	Tehsi Bazar	1.44 174.86	12063.75 %	Collections w.r.t. Total dues in current year is around 47.65% which is below average. Need to improve collection efforts of dues.	Previous year dues were not outstanding.
8	Other	50.32 0.00	-100.00		ULB should impose strict penalties and legal actions to improve past Due collections.
	Total	52.81 229.36			
	Grand Total	121.40 307.69			



गुरुदा गजरा पालिका अधिकाारी
बिन्दर पालिका परिषद सिता
बिन्दर (गजरा)