G R K & Co.

CHARTERED ACCOUNTANTS

654/1,Girraj Bhawan, Opp. AJAK Police Station's Street,Civil Line, Tikamgarh (M.P.) 472001
Phone - 07683-242558,Mob-9179792391,9340158913, Email ramjinayak@grkco.in
C-3/5,IInd Floor,Opp.C4E Market, Janakpuri,New Delhi 110058,Phone-011-45178775

To,

The Joint Director,

Urban development and Environment Department

Bhopal (M.P)

Subject:- Submission of Audit Report of Jeron Khalsa For F.Y. 2019-20.

Respected Sir,

Kindly find enclosed the audit report of Jeron Khalsa for the F.Y. 2019-20 is been assigned to our firm. We have completed our audit according appropriate Acts & Guidance's.

We are hare by submitting the audit Report of Jeron Khalsa F.Y. 2019-20 all the matters have been discussed with the Account Officer.

Regards,

For G R K & CO.
Chartered Accountants

RAMJI NAYAK
(Partner)

Place :Tikamgarh
Date :19/09/2020

CC : - Nagar Parishad Jeron Khalsa
District Niwari (M.P.)

G R K & Co.
CHARTERED ACCOUNTANTS
654/1,Girraj Bhawan, Opp. AJAK Police Station's Street,Civil Line, Tikamgarh (M.P.) 472001
Phone - 07683-242558,Mob-9179792391,9340158913, Email ramjinayak@grkco.in
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Independent Auditors' Report

TO,
JOINT DIRECTOR.

URBAN DEVELOPMENT AND ENVIROMENT DEPARTMENT, BHOPAL (M.P.)

Report on the Financial Statements

We have audited the accompanying financial statements of Nagar Parishad, Jeron Khalsa, District Niwari (M.P) which comprise the receipt & Payment as at 31 March 2020.

Management's Responsibility for the Financial Statements

The Management of the Nagar Parishad is responsible for the preparation of these receipt & Payment that give a true and fair view of the Receipt & Payment position, in accordance with Urban Local Bodies Act and Madhya Pradesh Municipalities Act 1961. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Nagar Prisad and for preventing and detecting the 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 internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the receipt & Payment that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

We have taken into account the provisions of the Act, the accounting and auditing standards and

Matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified of the Act. Those Standards require 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 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 Nagar Parishad preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Management of the Nagar Parishad, 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.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

a) in the case of the Receipt & Payment, of the Receipts & Payment of the Nagar Parishad as at March 31, 2020;

Report on other Legal and Regulatory Requirements

1. As required by the order of Joint director of Urban Development & Environment Department, we give in Annexure – A (Detailed Check List including remark thereon).
2. Further, we report, subject to qualified opinion as mentioned supra and other remark mentioned in annexure forming part of report that:
   a. We have sought and obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.
   b. In our opinion proper book of account as required by law have been kept by Nagar Parishad Prathvipur.
   c. The receipt and payment are in agreement with cashier cash book and cash book maintained by the account officer.

For GRK & CO.
(Chartered Accountants)
Firm Reg. No. 017874N

RAMJI NAYAK
(Partner)
Membership No 402432

Place: Tikamgarh
Dated: 19/09/2020

नगर परिषद जेरोन खालसा

जिला निवाड़ी (म.प्र.)

प्राप्ति एवं भुगतान पत्रक वित्तीय वर्ष :– 01.04.2019 से 31.03.2020

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balances			
बैंक	77,481,740.90	वेतन एवं भत्ते	2,990,663.00
नगद	-	कार्यालय स्थापना व्यय नियमित एवं अस्थाई	3,366,626.00
Tax Revenues		परिभाषित पेंशन अंशदान	172,660.00
संपत्ति कर बकाया मांग	88,692.00	वृत्तिकर	12,500.00
चालू मांग	20,607.00	जीप किराया	49,714.00
समेकित कर की बकाया मांग	514,637.00	विद्युत प्रवाह बिल पम्प हाउस	692,913.00
समेकित कर की चालू मांग	47,860.00	स्ट्रीट लाईट बिल	1,063,520.00
बाजार फीस	44,913.00	कार्यालय बिल	143,925.00
		लोक निर्माण प्रधानमंत्री आवास योजना व्यय	7,940,000.00
		व्यक्तिगत शौचालय निर्माण व्यय	30,600.00
		स्टेडियम में व्यय	197,978.00
		सी.सी.रोड निर्माण	15,442,681.00
		वार्ड नं. में हनुमान मंदिर में पवर्स बिछाई कार्य	172,587.00
Fees & User Charges		सामुदायिक भवन निर्माण एस.डा.भुगतान	30,882.00
जलकर बकाया मांग	67,000.00	डब्ल्यू बी एम.रोड	608,086.00
जलकर चालू मांग	120,800.00	प्रधानमंत्री आवास योजना डी पी आर भुगतान	531,000.00
नवीन नल कनेक्शन से आय	3,700.00	प्रधानमंत्री आवास योजना का विज्ञापन प्रकाशन	33,000.00
निविदा फार्म	295,000.00	लोकनिर्माण निविदा विज्ञापन प्रकाशन	74,940.00
विवाह पंजीयन से आय	660.00	ठोस अपशिष्ट भूमि पर फेंसिंग कार्य	383,567.00
लाईसेंस फीस से आय	1,500.00	ठोस अपशिष्ट भूमि पर स्लज प्लांट	752,579.00
टेंकर किराया से आय	300.00	निर्माण कार्य रैलिंग	100,812.00
अन्य आवेदन आय	704.00	कुआं निर्माण की परफेंस राशि भुगतान	123,403.00
शिक्षा उपकर नगरीय विकास	960.00	कार्यालय मरम्मत	86,253.00
Revenue Grants Contribution and Subsidies		रास्ता मरम्मत	41,552.00
स्वर्णजयंती योजना राशि		माध्यमिक शाला निर्माण	480,726.00
विशेष निधि		प्रा.शा.निर्माण	274,408.00
मूलभूत सुविधा अनुदान	1,790,000.00	पुलिया निर्माण	242,856.00
चुंगीक्षति पूर्ति अनुदान	9,739,938.00	ठोस अपशिष्ट भूमि समतलीकरण	44,135.00
यात्री कर	86,000.00	सामुदायिक शौचालय मरम्मत	48,411.00
सड़क मरम्मत अनुदान	577,000.00	स्वच्छ भारत मिशन विज्ञापन प्रकाशन	24,300.00
राज्य वित्त आयोग अनुदान	1,739,000.00	अमानत राशि वापिस	25,600.00
मुद्रांकन शुल्क	27,000.00	सफाई सामग्री क्रय	197,279.00
अनुग्रह सहायता		सफाई गाड़ी मरम्मत	108,369.00
वेतन भुगतान अनुदान		सफाई कार्य वाहन किराया	44,100.00
14 वां वित्त	7,618,000.00	विद्युत सामग्री क्रय	597,413.00
कर्मकार मण्डल योजना	2,530,000.00	जलप्रदाय / हैण्डपम्प मरम्मत सामग्री क्रय	1,376,705.00
प्रधानमंत्री आवास योजना	65,000,000.00	जल प्रदाय मरम्मत मस्टर	26,968.00
वाणिज्य कर मंत्री जी द्वारा निर्माण	800,000.00	टेंकर मरम्मत	41,314.00
Interest Earned		जलप्रदाय दवाई क्रय	24,341.00
ब्याज बैंक	1,805,515.00	डीजल क्रय	189,663.00
		फायर वाहन मरम्मत	51,539.00

Loans Advances & Deposits		साईकिल क्रय	12,750.00
नु0 नं. अधोसंरचना ऋण राशि स्थान	-	कार्यालय सामग्री क्रय	91,104.00
अंकेक्षण आपत्ति से आय	336.00	फ्लेक्स छपाई	2,655.00
अन्य अनुदान	1,663,192.66	एल ई डी किराया	33,150.00
अज्ञात राशि प्राप्ति		दैनिक पेपर क्रय	12,571.00
		विविध	600.00
		शामयाना किराया	69,401.00
		मिष्ठान / खाना	81,942.00
		स्टेशनरी क्रय	54,488.00
		कम्प्यूटर मरम्मत भुगतान	15,219.00
		डिजिटल हस्ताक्षर भुगतान	36,000.00
		स्वागत समारोह में कार्ड छपाई भुगतान	24,100.00
		फूल माला	4,000.00
		राष्ट्रीय पर्व विज्ञापन भुगतान	5,000.00
		वकील फीस	5,000.00
		वाट जी.एल.कोड में तैयार हेतु फीस	16,000.00
		आयकर विवरणी एन.डी.एस.एल. पर दर्ज हेतु	4,720.00
		आयकर राशि भुगतान	568,858.00
		वटटा खाता भुगतान	4,534.00
		कर्मकार मंडल योजना भुगतान में अनुग्रह / अत्येष्टि	2,865,000.00
		लोकसभा / विधानसभा निर्वाचन व्यय	125,952.00
		नगर पालिका मतदाता सूची विज्ञापन	10,713.00
		Opening Balances	
		बैंक	129,180,730.56
		नगद	
	172,065,055.56		172,065,055.56

For G R K & CO.
Chartered Accountants

RAMJI NAYAK
(Partner)
FRN : - 017874N
M. No. : - 402432
UDIN : - 20402432AAAAMO2222

Place : Tikamgarh
Date : 19/09/2020

नगर परिषद जेरोन खालसा
जिला निवाड़ी (म.प्र.)
आय एवं व्यय पत्रक वित्तीय वर्ष :— 01.04.2019 से 31.03.2020

EXPENDITURE	AMOUNT	INCOME	AMOUNT
वेतन एवं भत्ते	2,990,663.00	संपत्ति कर वकाया मांग	88,692.00
कार्यालय स्थापना व्यय नियमित एवं अस्थाई	3,366,626.00	चालू मांग	20,607.00
परिभाषित पेंशन अंशदान	172,660.00	समेकित कर की वकाया मांग	514,637.00
वृत्तिकर	12,500.00	समेकित कर की चालू मांग	47,860.00
जीव किराया	49,714.00	बाजार फीस	44,913.00
विधुत प्रवाह विल पम्प हाउस	692,913.00	जलकर वकाया मांग	67,000.00
स्टीट लाईट बिल	1,063,520.00	जलकर चालू मांग	120,800.00
कार्यालय बिल	143,925.00	नवीन नल कनेक्शन से आय	3,700.00
लोक निर्माण प्रधानमंत्री आवास योजना व्यय	7,940,000.00	निविदा फार्म	295,000.00
सामुदायिक भवन निर्माण एस.डा.भुगतान	30,882.00	विवाह पंजीयन से आय	660.00
प्रधानमंत्री आवास योजना डी पी आर भुगतान	531,000.00	लाईसेस फीस से आय	1,500.00
प्रधानमंत्री आवास योजना का विज्ञापन प्रकाशन	33,000.00	टेंकर किराया से आय	300.00
लोकनिर्माण निविदा विज्ञापन प्रकाशन	74,940.00	अन्य आवेदन आय	704.00
कार्यालय मरम्मत	86,253.00	शिक्षा उपकर नगरीय विकास	960.00
रास्ता मरम्मत	41,552.00	मूलभूत सुविधा अनुदान	1,790,000.00
प्रा.शा.निर्माण	274,408.00	चुंगीक्षति पूर्ति अनुदान	9,739,938.00
ठोस अपशिष्ट भूमि समतलीकरण	44,135.00	यात्री कर	86,000.00
सामुदायिक शौचालय मरम्मत	48,411.00	सड़क मरम्मत अनुदान	577,000.00
स्वच्छ भारत मिशन विज्ञापन प्रकाशन	24,300.00	राज्य वित्त आयोग अनुदान	1,739,000.00
अमानत राशि वापिस	25,600.00	मुद्रांकन शुल्क	27,000.00
सफाई सामग्री क्रय	197,279.00	14 वां वित्त	7,618,000.00
सफाई गाड़ी मरम्मत	108,369.00	कमकार मण्डल योजना	2,530,000.00

TIKAMGARH

सफाई कार्य वाहन किराया	44,100.00	प्रधानमंत्री आवास योजना	65,000,000.00
विधुत सामग्री क्रय	597,413.00	वाणिज्य कर मंत्री जी द्वारा निर्माण कार्य हेतु अनुदान	800,000.00
जलप्रदाय/हैण्डपम्प मरम्मत सामग्री क्रय	1,376,705.00	व्याज बैंक	1,805,515.00
जल प्रदाय मरम्मत मस्टर	26,968.00	अंकेक्षण आपत्ति से आय	336.00
टेंकर मरम्मत	41,314.00	अन्य अनुदान	1,663,192.66
जलप्रदाय दवाई क्रय	24,341.00		
डीजल क्रय	189,663.00		
फायर वाहन मरम्मत	51,539.00		
कार्यालय सामग्री क्रय	91,104.00		
फलैक्स छपाई	2,655.00		
एल ई डी किराया	33,150.00		
दैनिक पेपर क्रय	12,571.00		
विविध	600.00		
शामयाना किराया	69,401.00		
मिष्ठान/खाना	81,942.00		
स्टेशनरी क्रय	54,488.00		
कम्प्यूटर मरम्मत भुगतान	15,219.00		
डिजिटल हस्ताक्षर भुगतान	36,000.00		
स्वागत समारोह में कार्ड छपाई भुगतान	24,100.00		
फूल माला	4,000.00		
राष्टीय पर्व विज्ञापन भुगतान	5,000.00		
वकील फीस	5,000.00		
वजंट जी.एल.कोड में तैयार हेतु फीस	16,000.00		
आयकर विवरणी एन.डी.एस.एल. पर दर्ज हेतु	4,720.00		
आयकर राशि भुगतान	568,858.00		
वट्टा खाता भुगतान	4,534.00		
कर्मकार मंडल योजना भुगतान में अनुग्रह/अत्येष्टि	2,865,000.00		

लोकसभा / विधानसभा निर्वाचन व्यय	125,952.00		
नगर पालिका मतदाता सूची विज्ञापन	10,713.00		
DEFICIT/SURPLUS	70,247,614.66		
	94,583,314.66		94,583,314.66

For G R K & CO.
Chartered Accountants

RAMJI NAYAK
(Partner)
FRN : - 017874N
M. No. : - 402432
UDIN : - 20402432AAAAMO2222

Place : Tikamgarh
Date : 19/09/2020

नगर परिषद जेरोन खालसा

जिला निवाड़ी (म.प्र.)

तुलन पत्रक वित्तीय वर्ष :– 01.04.2019 से 31.03.2020

LAIBILITIES		राशि	ASSETS	राशि
CAPITAL FUND			**FIXED ASSEST**	
प्रारम्भिक शेष	77,481,740.90		व्यक्तिगत शौचालय निर्माण व्यय	30,600.00
जोड़े – अतिरक्त लाभ	70,247,614.66	147,729,355.56	स्टेडियम में व्यय	197,978.00
			सी.सी.रोड निर्माण	15,442,681.00
			वार्ड नं. में हनुमान मंदिर में पवर्स विछाई कार्य	172,587.00
			डब्ल्यू वी एम.रोड	608,086.00
			ठोस अपशिष्ट भूमि पर फेसिंग कार्य	383,567.00
			ठोस अपशिष्ट भूमि पर स्लज प्लांट	752,579.00
			निर्माण कार्य रैलिंग	100,812.00
			कुआं निर्माण की परफेंस राशि भुगतान	123,403.00
			माध्यमिक शाला निर्माण	480,726.00
			पुलिया निर्माण	242,856.00
			साईकिल क्रय	12,750.00
			BANK BALANCES	
			भारतीय स्टेट बैंक	46,194,926.73
			भारतीय स्टेट बैंक	689,324.00
			भारतीय स्टेट बैंक	64,137,420.00
			मध्यांचल ग्रामीण बैंक	1,296,822.52
			मध्यांचल ग्रामीण बैंक	504,925.20

			स्वर्ण जयंती योजना	1,444,229.11
			जन कल्याणकारी योजना	353,186.50
			सर्व शिक्षा अभियान	300,208.00
			सर्व शिक्षा अभियान	85,128.00
			सर्व शिक्षा अभियान	607,847.00
			भारतीय स्टेट बैंक कर्मकारी मंडल	522,402.50
			भारतीय स्टेट बैंक स्वच्छ भारत मिशन	731,492.00
			इलाहाबाद बैंक मुख्यमंत्री अधोसंरचना योजना	11,581,762.00
			सैन्ट्रल बैंक ऑफ ईडिया	41,733.00
			भारतीय स्टेट बैंक	689,324.00
		147,729,355.56		147,729,355.56

Note : - In the absense of historical balances of the all the assets and laibilities of the ULB. We are hereby unable to provide actual figure of all the assests and laibilities. However the above balance sheet is prepared on the basisi of Trascation Occur in the F.Y. 2019-20.

As per our report of even date attached

For G R K & CO.
Chartered Accountants

RAMJI NAYAK
(Partner)
FRN : - 017874N
M. No. : - 402432
UDIN : - 20402432AAAAMQ9513

Place : Tikamgarh
Date : 19-09-2020

कार्यालय नगर परिषद जेरोन खालसा

जिला – निवाड़ी (म0प्र0)

बैंक समाशोधन विवरण

क्र.	नाम	खाता क्रमांक	बैंक बैलेंस	केश बैलेंस	अंतर राशि
1	भारतीय स्टेट बैंक	11400125297	46,950,679.27	46,194,926.73	755,752.54
	Note :- As per bank blances of SBI bank Rs. 46950679.27 and cash book balances Rs. 46194926.54 as on 31/03/2020. further clarify that diffrences betbeen bank and cash book Rs. 755752.54 that is previous year diffrence. In the current financial year there is no diffrence in the bank account as well as cash book balances.				
2	भारतीय स्टेट बैंक	32346921114	689,324.00	689,324.00	-
3	भारतीय स्टेट बैंक	36383298718	64,137,420.00	64,137,420.00	-
4	मध्यांचल ग्रामीण बैंक	8043853803	1,296,822.52	1,296,822.52	-
5	मध्यांचल ग्रामीण बैंक	8043853789	504,925.20	504,925.20	-
6	स्वर्ण जयंती योजना	11400138422	1,444,229.11	1,444,229.11	-
7	जन कल्याणकारी योजना	34699061931	353,186.50	353,186.50	-
8	सर्व शिक्षा अभियान	30297822428	300,208.00	300,208.00	-
9	सर्व शिक्षा अभियान	31472130113	85,128.00	85,128.00	-
10	सर्व शिक्षा अभियान	31792873993	607,847.00	607,847.00	-
11	भारतीय स्टेट बैंक कर्मकारी मंडल	34699211130	522,402.50	522,402.50	-
12	भारतीय स्टेट बैंक स्वच्छ भारत मिशन	37370665551	731,492.00	731,492.00	-
13	इलाहाबाद बैंक मुख्यमंत्री अधोसंरचना योजना	50431077652	11,581,762.00	11,581,762.00	-
14	सैन्ट्रल बैंक ऑफ ईडिया	3048947910	41,733.00	41,733.00	
15	भारतीय स्टेट बैंक	32346921114	689,324.00	689,324.00	
			129,936,483.10	129,180,730.56	755,752.54

Revised Abstract Sheet For Reporting on Audit Paras

Name of ULB - NAGARA PARISHAD JERON KHALSA , NIWARI (M.P.)

Annexure C

Name of Auditor - RAMJI NAYAK PARTNER OF GRK & CO. , TIKAMGARH (M.P.)

S.No	Parameters	Discription			Observation In Brief	Suggestions
1	Audit of Revenue					
	राजस्वा कर वसूली	Receipts in Rs.				
		Year 2018-19	Year 2019-20	% of Growth		
1	संपत्ति कर	3,546.00	109,299.00	30.82%	Growth has been observed	Same Growth rate should be maintain in future
2	समेकित कर	23,350.00	562,497.00	24.09%	Growth has been observed	Same Growth rate should be maintain in future
3	नगरीय विकास उपकार	-	-			
4	शिक्षा उपकार	-	960.00	100%	Growth has been observed	Same Growth rate should be maintain in future
	कुल योग	26,896.00	672,756.00		Growth has been observed	Same Growth rate should be maintain in future
	गैर राजस्वा वसूली					
1	भवन भूमि किराया	-	-	0%		
2	जल उपभोगता प्रभार	123,208.00	191,500.00	1.55%	Growth has been observed	Same Growth rate should be maintain in future
3	ठोस अपशिष्ट प्रबंधन उपभोगता प्रभार	-	-	0%		
4	अन्य कर/ शुल्क	113,278.00	74,777.00	33.99%	Negative Growth has been observed	Better recovery policies should be apply.
	कुल योग	236,486.00	266,277.00			
	महायोग	263,382.00	939,033.00			

कार्यालय नगर परिषद जेरोन खालसा
जिला – निवाड़ी (म0प्र0)

Cash Flow Statement as on at 31st March 2020

S.No.	Particulars	2019-20
A.	CASH FLOW FROM OPERATING ACTIVITIES	
	Net Profit/(loss) before Taxation, Extra Ordinary Items and Prior Period Items	70,247,614.66
	Adjustment For:	
	Interest Expenses	-
	Intrest Income	(1,805,515.00)
	Taxes	581,358.00
	Operating Profit Before Working Capital changes	69,023,457.66
	Changes In Working Capital	
	Add:Decrease in Current Assets & Increase in Current Liability	
	Less:Increase in Current Assets & Decrease in Current Liability	
	Cash Flow Before Tax & Extraordinary Items	-
	Less:Taxes	(581,358.00)
		-
	Net Cash From Operating Activities	68,442,099.66
B.	CASH FLOW FROM INVESTING ACTIVITIES	
	Purchase of Fixed Assets	(18,548,625.00)
	Interest Income	1,805,515.00
	Net Cash From Investing Activities	(16,743,110.00)
C.	CASH FLOW FROM FINANCING ACTIVITIES	
	Interest Expenses	-
	Net Cash Flow From Financing Activities	-
	Net Decrease In Cash & Cash Equivalents	51,698,989.66
	Add: Opening Cash & Cash Equivalent	77,481,740.90
	Closing Cash & Cash Equivalent	129,180,730.56

Annexure - A

S.no.	Questionnaire	Yes/No NA	Remarks(if any)
1.)	Checks entries in cash book and ensure monthly balance are arrived at.	Yes	Cash Book Arrive at monthly balances
2.)	The funds have been utilized in accordance with the guidelines. directives, Acts and rules framed by the Government of India / state Government in this regard, with due economy. efficiency. effectiveness, financial propriety, transparency and only for the purpose for which funds were allocates.	Yes	From the documents and information provided to us, it was noticed that the Grants were sufficiently authorized and utilized for the stipulated purposed.
3.)	Check receipts and payments vouchers and ensure that all activities are duly authorized by the competent authority.	Yes	All receipts and payments are duly Authorized by Adhayaksh ans CMO.
4.)	Ensure that book have been maintained as per Accounting Rules applicable to the Urban Local Bodies.	No	The double entry book keeping system is not implemented by the concerned Urban Local Body.
5.)	Verity scheme wise Utilization Certificate (UC's) duly tallied with the Income & Expenditure and expenditure on the Fixed Asset during the Financial Year.	Yes	Utilization Certificates were prepared to show grant utilization. A register of Grants received and expenses made there from is maintained. On the basis of this register and notification of grant, we have ascertained that there is no apparent faulty utilization of Grants.
6.)	Check all Advances issued and ensure that the advances are adjusted /settled on a be regular basis. Preferably advances should be maintained at minium levels and an Advance register maintained.	Yes	Advance register is maintained.

7.)	Check whether timely and frequently BRS is prepared. if not, Prepare BRS.	No	The BRS is not prepared for the current year , as well as for the preceding years by the Nagar Parishad. As there is a big difference in the Opening Balance as per the Cash Book and the sum of Opening balance as per the Cash Book and the sum of Opening balances of all Bank Statements of 2017-2018 provided of us to prepare Bank Reconciliation Statement for the various bank.
8.)	Verify whether FDR's are maintained and interest on FDR's is brought into books. Also comment on utilization of interest on FDR.	NA	FDR has been created by the Nagar Parishad.
9.)	Any other Checks considered necessary (Eg. The process of award contract, fair transparent competition etc.)		We believe that it is necessary to stipulate a quantifiable limit below such limit is not considered.
10.)	The auditor should include in their reports comment on the present practice of maintenance of accounts and recommendations on how to improve the financial management functions.		➢ Single entry book keeping system should be migrated into Double entry book keeping system through use of any user friendly accounting software. ➢ Further, maintenance of the cashier's book and the cash book is leading to duplication of efforts with no "maker and checker" benefits. It was also observed that in also observed that in some cases the amounts were not carried forward from the Cashier's Cash Book to the Accountant's Cash Book. Double entry computerized accounting system is therefore a must.

			➢ Separate bank registers should be made for each bank. ➢ The concerned Rural Local Body should either close or make operative their non-operative bank accounts. ➢ Maintenance of registers :- a.) Fixed Assets register b.) Bank wise cheque issue-register.
11.)	Check whether the competitive tendering procedures are followed for all work.	Yes	It was found that the tendering process was being adhered to. Please also refer pt.9 above.
12.)	Check on audit trail of all collection of taxes and non taxes and report on any lapses in control.	Yes	The audit trail of all collection of taxes and non-taxes revenue is property controlled.
13.)	Whether grant register is maintained properly.	Yes	The grant register has been maintained.
14.)	Whether proper fixed assets record maintained and updated.	Yes	Fixed Assets register is maintained.
15.)	Ensure whether Statutory compliances are met.	No	It was not possible to check if the various Taxes (TDS, VAT, LT) were deducted on payments made as some of the payments made were explained. A check may be maintained on these payments only in the case of Double Entry system of accounting.

16.)	Whether tax and non tax revenue are collected as per norms. Receipt book is maintained properly and revenue has been taken properly.	Yes	The tax and non-taxes revenue are collected book has been properly maintained.

AUDIT OF BOOK KEEPING

1. Audit of cash Book, Grant Register, Stock Register, EMD Register, Tender Register has been done.
2. Accounting rules are followed during preparation of Book of Accounts however all the book is maintained on single entry system.

   Account must be maintained on accrual basis on double entry system as per Madhya Pradesh Municipal accounting manual. (MPMAM). Internal audit system should also be implemented for proper and timely reporting. Annual work plan must be prepared by ULB.

3. Advance Register has been maintained and all advances are properly recorded.
4. Bank reconciliations are not prepared by ULB. further it is not possible to us to prepare BRS because there were no opening balance of any bank as per cash book.
5. Receipt and payments vouchers have been verified and found properly in accordance.
6. No Fund wise Cash Books and Advance register has been maintained.
7. Grant register has been maintained by ULB properly showing details of all grants received and utilized.
8. Fixed Asset Register has been maintained by ULB , but same has not been shown for further verification.

AUDIT OF FDR

1. FDR is created by Concerned ULB.

AUDITS OF TENDERS:-

1. Yes, has Tendering procedure has followed for awarding tenders.
2. Comparative online E-tendering procedure is followed except some cases where tender is awarded on received of single tender application.
3. EMD register is maintained
4. No case of bank guarantee is found during the course of audit.
5. We checked on randomly selection word order files to verify that tendering procedures are followed for all bids.

AUDITS OF GRANTS AND LOANS:-

1. Audit of Grant received under different schemes such as Moolbhoot Suvidha, 14th Vitta General ayog, sadak Marammat and other Scheme wise grant also has been by us.
2. Scheme wise Cash books are not Proper maintained by ULB.
3. Funds are utilized only for the purpose they are received and UCs are also be found.
4. Grant register is updated with respect of Chungi Chattipurti .

OTHERS:-

Statutory compliance are followed by ULB for TDS. Commerical Tax, Labour Tax, Royalty and GST and there is on discrepancy was found in compliance with statutory rules.

COMMENTS TO THE AUDITORS REPORT ON THE BASIS OF AUDIT SCOPE
AUDIT OF REVENUE:-

1. Checking of revenue from various sources such as property tax samekit kar Education cess Interest, Rent and other various funds has been done.

2. Revenue receipts from counterfoil are checked and found proper and in Accordance with applicable rules.

3. All revenue receipts are immediately deposited in the bank account and there was no case found where delay was beyond reasonable period.

4. Entries of cash book are duly checked and found that monthly balances are arrived at. Cash balances has been physically verified by us on the date of audit i.e. 05.11.2018 and found correct.

5. Current year revenue is collected properly on quarterly and monthly target basis. However there are many cases where collection of revenue is weak.

6. No FDR is maintained by Concerned ULB.

7. No Case found where investment made at lesser interest rates.

AUDIT OF EXPENDITURE:-

1. Checking of expenditure under the entire scheme has been done.
2. Entries of cash book and its related vouchers are checked and discrepancy has been found.
3. Monthly cash balances have been arrived at.
4. Yes funds have been utilized as per prescribed guidelines and specific case has found.
5. Expenditure is verified and is in accordance with applicable guidelines.
6. Expenditures are sanctioned by competent sanctioning authority.
7. No such cases of expenses without approval or sanction have been found.
8. Scheme wise UC`s has been verified and tallied with Income and Expenditure account.