

Pramod K. Sharma & Co.
Chartered Accountant



AUDIT REPORT - 2019-20

District - Raigarh

KURAWAR

MUNICIPAL COUNCIL

MUNICIPAL COUNCIL KURAWAR, AUDIT OBSERVATIONS

Audit of Revenue

- We have audited the resources of revenue on the sample basis.
- Yes, we checked some Revenue receipts from the counter file of Receipt Book and verified that the money received is also deposited in respective Bank Account.
- CMO gives 2 Working days for the Deposition of Money to the Bank but at the time of auditing we found that there is no delay in the Revenue Receipt and also deposited to the Bank time to time.
- Cash Book has been verified with Receipts and payments vouchers & ROKARIYA receipts cash book.
- No, we have not seemed any Investment on lesser interest rate.

Audit of Expenditures

- We covered the Expenditures on the sample basis during the process of Audit.
- While checking Accountant Cash Book, all the bills and vouchers are correct according to books.

~~3rd and 4th March 2024~~
~~3rd and 4th March 2024~~

✓

- V. no. 591, 15-11-19, amount paid for Ravan statue on Dashehra -

- None of the 3 quotations were found signed by the proprietor.
- Naresh Kumar (Statue maker) had requested to pay in cash the balance amount of Rs. 60000/- out of the total contract amount 80000/- due to unavailability of bank account but there was no any payment receiving signature found on bill.

- Note sheet was not found.
- TDS was also not deducted.
- V. no. 581, 13-01-19, amount of Rs. 79380/- was paid to Malpani Tent house but there was no any quotation and note sheet found on record.

- Diesel/ petrol bills were found with one single figure of quantity received, date wise bifurcation was not found. Stock entry was also not found on the bills.

- No mistake was found in monthly balance of the Cash Book.
- We verified that Expenditures of Particular schemes were not over Budget and expended according to guidelines, directives, acts and rules issued by Government of India/ State Government.

- All the Expenses were under financial propriety and the Expenditure was according to the financial and administrative sanction accorded by the competent authority.

➤ In our view, no such cases occurred in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.

As per the ULB guideline, if the Fire Brigade going outside of Municipal area, there is some decided amount which has to be paid by the other MC is not taken by the ULB.

Audit of Book Keeping

- We couldn't check all the books of accounts which were maintained by the Municipal Council.
- Except Cash book, many registers/records have not been maintained properly. Some observations in respect of records of ULB are as follows –

Accounts Department

Audit observations about accounts department are as follows –

- Both Cash books were found without storekeeper stamp and council stamp.
- CMO seal & signatures were not found on cashier cash book.
- Cashier's signatures were not found on cash book for the whole year.
- CMO seal and signatures were not found on cashier cash book on or after 15-02-20.
- Accountant's seal and signatures were not found on cash book for the whole year.
- Expense head were not mentioned in the cash book.
- As per page no. 65 of stock register, Income & Expense ledger registers had been issued from store department on 02-05-19 but there were no any ledgers (Aay Vyay Khatoni) found in Account department.

Store Department

- Since last year's store records were not available so we are unable to comment upon the opening balances of the materials.
- Only one register was maintained for all types of store materials.
- Fixed Assets Register was not found during the audit.

- Demand letters were not obtained for issuing the materials from store.
- As per page no. 65 of store register, 12 high masks were purchased having cost of Rs. 37, 74000/- but purchase file was not provided during the audit.
- We have been informed that all the collection books were submitted back to the store department but there was no any detail found in this regard in the store record.

Revenue Department

- Nagriya Vikas vasooli book no. 02 was issued on 27-11-19 as per stock register while the issue date 30-11-19 was mentioned on the book.
- The issue date of book no. 03 was found 07-12-19 as per store register while there was no any date was found on the book.
- Issue date and certification was not found on the book no. 04.
- Issue date and certification was not found on the book no. 05 and receipt no. 03 to 100 were found non-canceled.
- Receipts no. 05 to 100 were found non-canceled in the book no. 06.
- CMO signatures, store keeper seal and signatures, page certification & council stamp were not found on any of the collection register.
- We have not been provided all the revenue records so we are unable to comment upon the revenue sources.

Sanitation Department

- During the audit, there was no any record found for usage of materials, chemicals issued from store department.
- List of vehicles was not found.

- Insurance of vehicles was not found.
- Registrations of vehicles were not found.
- Licenses of drivers were not found.
- Vehicle repairing register and light repairing register were not found.

Since no records found during the audit, so we are unable to express our opinion about sanitation department.

Water Supply Department

- There was no any record of repairing of motor pumps, hand pumps, pipe lines.
- No record of chemical usage was found during the audit.

Establishment Department

- Charge list or register was not maintained by the ULB.
- Outward Register was not found.

PWD Department

- Construction Register was not maintained by the ULB.
- Work files were not provided to us.

Audit of FDRs

- While Auditing, we found that there were some FDR's made by the ULB.

S.No	Name of Bank	Amount
01.	Narmada Jhabua Bank	60,00,000/-
02.	IDFC Bank	10,00,000/-
03.	IDFC Bank	10,00,000/-
04.	IDFC Bank	10,00,000/-
05.	IDFC Bank	8,00,000/-

- NO FDRs/TDRs are kept at low rate of interest than the prevailing rate of interest.

Audit of Tenders

- During the audit we have not been provided any tender file.
- However, on the basis of examination of note sheets attached to the vouchers, we found some irregularities and have been shown at respective place in this audit report.
- No Bank guarantee has been received.

Audit of Grants & Loans

During the audit, we found some observations about grants are as follows -

- We examined all the grants received from the State government and its utilization.
- During the Audit, we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital except that all grants have been used for the purpose for which grants have received.

(Partner)

Chartered Accountant

For PRAMOD K. SHARMA & CO.

Date :

Place :

FOR THE PERIOD FROM 1 APRIL 2019 TO 31 MARCH 2020

~~SECRET~~

~~CONFIDENTIAL~~

FOR PRAMOD K. SHARMA & Co.
Chartered Accountant

[illegible]

MUNICIPAL COUNCIL KURAWAR

INCOME & EXPENDITURE ACCOUNT

FOR THE PERIOD FROM 1 APRIL 2019 TO 31 MARCH 2020

EXPENDITURE		AMOUNT	INCOME	AMOUNT
Establishment Expenses	Salaries, Wages and Bonus Benefits and Allowances	87,92,121	Tax Revenue	1,70,10,427
	Wages-Temporary Staff	53,34,120	Property Tax	10,14,445
Administrative Expenses	Contribution-Pension	23,66,786	Education Cess	4,85,230
	Remuneration & Fee-Mayor-in-Council	3,17,400	Development Cess	3,33,406
Communication Expenses	Stationery Expenses	13,78,092	Surcharge	43,570
	Advertisements	6,21,170	Other Taxes	18,002
Operations & Maintenance	Advertising Expenses	5,75,234	Assigned Revenues & Compensation	11,17,000
	Events & Cultural Activities Exp.	1,33,000	Compensation in lieu of Stamp Duty	1,71,11,914
Water Supply Department	Consultancy Fee & Charge	7,06,502	Rental Income from Municipal	2,23,472
	Audit Fees	40,600	Properties	2,23,472
Sanitation Department	Audit Fee- Internal for External Agencies	32,239	Rent from Shops (Current)	39,490
	Own Programme	2,510	Fees & Charges	13,89,328
Sanitation Department	Misc. Expense	91,421	User Charges-Fay & Use Toilets	23,054
	Electricity supply/Street Lights	13,77,562	Registration Fee- Birth &	570
Water Supply Department	Water Tanker	10,50,300	Death/Marriage	1,76,707
	Hire Charges-Vehicle	3,20,663	Fees From Saction Building Plane	3,000
Water Supply Department	Repair & Maintenance - Other	3,21,280	Misc. Fees	8,830
	Repair & Maintenance - Motor Pump	1,77,965	Connection Charges-Water Supply	6,43,993
Sanitation Department	Water Purification Charges	35,580	Regulation Fees	3,000
	Sanitation Material	14,00,092	Mutation Fees	2,68,405
Sanitation Department	Sanitation Material Consume	-	Fee-RIT Act	380
	Repairs & Maintenance- vehicle	1,44,846	Cattle Poundng	2,20,509
Maintenance Work :-	R & M-Infrastructure Assets	28,83,572	Other Fees/Charge	4,490
	R & M-Sewerage/ Drain	3,59,798	Revenue Grants, Contributions &	4,71,48,888
Interest & Finance Charges	R & M-Building	91,340	Subsidies	3,34,101
	Bank Charges	1,486	Income from Investments	3,34,101
Revenue Grants, Contributions & Subsidies (Other)			Interest-Saving Account	2,44,300
			Sale Of Publication & Books	1,465
INCOME			Sale Of Ration & Other Form	27,77,905
			Tenders Paper	27,77,905
EXCESS OF EXPENDITURE OVER		1,486	INCOME	27,77,905
AMOUNT		1,70,10,427	AMOUNT	27,77,905
AMOUNT		1,70,10,427	AMOUNT	27,77,905

Scheme Expenses
Antyest Sahayta
Anugrah Sahayta
PMAY

Scheme Expenses Antyest Sahayta Anugrah Sahayta PMAY	2,45,000	7,27,58,761		7,27,58,761
	20,00,000 3,92,10,000			
		7,27,58,761		
				7,27,58,761

Date :
Place : Bhopal

Pramod K Sharma
(Partner)

FOR PRAMOD K. SHARMA & Co.
Chartered Accountant

नगर परिषद् कपलूर जिला - राजगढ

31-मई - 2019 की स्थिति में कैश बुक का अभिस शेष (खाली बार)

क्रमांक	बैंक का नाम	खाली न.	कैश बुक	पास बुक	अंतर की राशि
1	State Bank of India	36519509659	31-मई-2019	31-मई-2019	
2	Narmada Jhabua Gramin Bank	18			
3	Narmada Jhabua Gramin Bank	32910210000017			
4	State Bank of India	36908908368			
5	IDFC Bank	10008079808			
			2,04,972.00	2,04,972.00	
			25,23,370.00	25,23,370.00	
			42,87,509.14	42,87,299.17	
			1,50,63,775.95	1,50,63,775.95	
			6,71,031.24	6,71,031.24	
				2,27,50,448.36	
					209.97
					209.97

NARMADA JHABUA GRAMIN BANK

Account No -17

निम्न दिनांकों में धैसे कम जमा किये गए

Date	Cash Book Balance	Pass Book Balance	Difference
02.05.2019	290.00	295.00	-
16.05.2019	5,154.00	5,129.00	25.00
27.05.2019	1,193.00	1,053.00	140.00
30.05.2019	4,487.00	4,437.00	50.00
	11,124.00	10,914.00	210.00

गुप्त दस्तावेज

नगर परिषद् कुरावर जिला - राजगढ़

30-जून - 2019 की स्थिति में कैश बुक का अंतिम शेष (खाली बार)

क्रमांक	बैंक का नाम	खाली नं.	कैश बुक	पास बुक	अंतर की राशि
1	State Bank of India	36519509659	31-मई-2019	31-मई-2019	-
2	Narmada Jhabua Gramin Bank	18	2,04,972.00	2,04,972.00	-
3	Narmada Jhabua Gramin Bank	32910210000017	25,23,370.00	25,23,370.00	-
4	State Bank of India	36908908368	45,56,844.44	45,54,545.47	2,298.97
5	IDFC Bank	10008079808	1,20,25,158.95	1,20,25,158.95	-
			22,65,720.23	22,65,720.23	-
			2,15,76,065.62	2,15,73,766.65	2,298.97

NARMADA JHABUA GRAMIN BANK
Account No -17
निम्न दिनांकों में पैसे कम जमा किये गए

मार्च - मई - 2019

Date	Cash Book Balance	Pass Book Balance	Difference
02.05.2019	290.00	295.00	5.00
16.05.2019	5,154.00	5,129.00	25.00
27.05.2019	1,193.00	1,053.00	140.00
30.05.2019	4,487.00	4,437.00	50.00
	11,124.00	10,914.00	210.00

मार्च - जून-2019

Date	Cash Book Balance	Pass Book Balance	Difference
03.06.2019	13,474.00	13,464.00	10.00
06.06.2019	8,457.00	8,447.00	10.00
14.06.2019	10,291.00	8,242.00	2,049.00
17.06.2019	18,905.00	18,895.00	10.00
19.06.2019	2,348.00	2,328.00	20.00
24.06.2019	12,339.00	12,349.00	10.00
30.06.2019	65,814.00	63,725.00	2,089.00

नगर परिषद् करार जिला - राजगढ़

31-जुलाई -2019 की स्थिति में कैश बुक का अंतिम शेष (खाला बार)

क्रमांक	बैंक का नाम	खाला न.	कुल योग		
			कैश बुक	पाम बुक	अंतर की राशी
1	State Bank of India	36519509659	2,04,972.00	2,04,972.00	-
2	Narmada Jhabua Gramin Bank	18	25,23,370.00	25,23,370.00	-
3	Narmada Jhabua Gramin Bank	32910210000017	52,25,299.44	50,52,283.47	1,73,015.97
4	State Bank of India	36908908368	1,08,29,881.95	1,08,29,881.95	-
5	IIFC Bank	10008079808	26,07,820.70	26,07,820.70	-
			2,13,91,344.09	2,12,18,328.12	1,73,015.97

NARMADA JHABUA GRAMIN BANK
Account No -17
निम्न दिनांकों में ऐसे कम जमा किये गए

भाई - भाई - 2019

Date	Cash Book Balance	Pass Book Balance	Difference
02.05.2019	290.00	295.00	-
16.05.2019	5,154.00	5,129.00	25.00
27.05.2019	1,193.00	1,053.00	140.00
30.05.2019	4,487.00	4,437.00	50.00
11.124.00	11,124.00	10,914.00	210.00

भाई - जून - 2019

Date	Cash Book Balance	Pass Book Balance	Difference
03.06.2019	13,474.00	13,464.00	10.00
06.06.2019	8,457.00	8,447.00	10.00
14.06.2019	10,291.00	8,242.00	2,049.00
17.06.2019	18,905.00	18,895.00	10.00
19.06.2019	2,348.00	2,328.00	20.00
24.06.2019	12,339.00	12,349.00	-
30.06.2019	65,814.00	63,725.00	2,089.00

गुप्त प्रतिलिपि

ਸਾਫ਼ - ਜਾਂਚੀ - 2019

Date	Cash Book Balance	Pass Book Balance	Difference
10.07.2019	1,037.00	1,027.00	10.00
15.07.2019	2,59,466.00	2,56,946.00	2,520.00
19.07.2019	47,261.00	38,764.00	8,497.00
20.07.2019	-	2,520.00	2,520.00
26.07.2019	49,535.00	58,032.00	8,497.00
29.07.2019	1,84,004.00	13,297.00	1,70,707.00
	5,41,303.00	3,70,586.00	1,70,717.00

ਸਾਫ਼ - ਜਾਂਚੀ - 2019

ਸਾਫ਼ - ਜਾਂਚੀ - 2019

नगर परिषद् कुरावर जिला - राजगढ़

31-अगस्त -2019 की स्थिति में कैश बुक का अंतिम शेष (खाला बार)

क्रमांक	बैंक का नाम	खाला न.	कैश बुक	पास बुक	अंतर की राशि
1	State Bank of India	36519509659	2,04,972.00	2,04,972.00	-
2	Narmada Jhabua Gramin Bank	18	25,23,370.00	25,23,370.00	-
3	Narmada Jhabua Gramin Bank	32910210000017	54,07,356.47	54,05,012.47	2,344.00
4	State Bank of India	36908908368	1,04,26,264.95	1,04,26,264.95	-
5	HDFC Bank	10008079808	14,75,950.91	14,75,950.91	-
कुल योग			2,00,37,914.33	2,00,35,570.33	2,344.00

NARMADA JHABUA GRAMIN BANK
Account No -17
निम्न दिनांको में पैसे कम जमा किये गए

मार्च - मई -2019

Date	Cash Book Balance	Pass Book Balance	Difference
02.05.2019	290.00	295.00	5.00
16.05.2019	5,154.00	5,129.00	25.00
27.05.2019	1,193.00	1,053.00	140.00
30.05.2019	4,487.00	4,437.00	50.00
	11,124.00	10,914.00	210.00

मार्च - जून -2019

Date	Cash Book Balance	Pass Book Balance	Difference
03.06.2019	13,474.00	13,464.00	10.00
06.06.2019	8,457.00	8,447.00	10.00
14.06.2019	10,291.00	8,242.00	2,049.00
17.06.2019	18,905.00	18,895.00	10.00
19.06.2019	2,348.00	2,328.00	20.00
24.06.2019	12,339.00	12,349.00	10.00
30.06.2019			
	65,814.00	63,725.00	2,089.00

11
 दिनांक 03.08.2019
 अर्थी

अंतर की राशी		
निम्न दिनाको में पैसे कम जमा किये गए	मई-19	210.00
	जून-19	2,089.00
	जुलाई-19	1,70,717.00
		-
	अगस्त-19	1,70,672.00
		1,73,016.00
निम्न दिनाको में पैसे अधिक जमा किये गए		2,344.00

Date	Cash Book Balance	Pass Book Balance	Difference
03.08.2019	3,272.00	1,73,944.00	- 1,70,672.00

भाई - अगस्त - 2019

निम्न दिनाको में पैसे अधिक जमा किये गए

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15.07.2019	2,59,466.00	2,56,946.00	2,520.00
19.07.2019	47,261.00	38,764.00	8,497.00
20.07.2019	-	2,520.00	- 2,520.00
26.07.2019	49,535.00	58,032.00	- 8,497.00
29.07.2019	1,84,004.00	13,297.00	1,70,707.00
	5,41,303.00	3,70,586.00	1,70,717.00

भाई - जुलाई - 2019

नगर परिषद् कुरावर जिला - राजावाट

31-सितम्बर -2019 की स्थिति में कैश बुक का अंतिम शेष (खाला बार)

क्रमांक	बैंक का नाम	खाला न.	कैश बुक	पास बुक	अंतर की राशि
1	State Bank of India	36519509659	4,17,04,972.00	4,17,04,972.00	-
2	Narmada Jhabua Gramin Bank	18	25,23,370.00	25,23,370.00	-
3	Narmada Jhabua Gramin Bank	32910210000017	55,75,957.74	55,74,159.77	1,797.97
4	State Bank of India	36908908368	1,06,96,483.95	1,06,96,483.95	-
5	IDFC Bank	10008079808	10,87,756.38	10,87,756.38	-
FDR	Narmada Jhabua Gramin Bank	32910210000017	60,00,000.00	60,00,000.00	-
कुल योग			6,75,88,540.07	6,15,86,742.10	1,797.97

NARMADA JHABUA GRAMIN BANK
Account No -17
निम्न दिनांको में धैस कम जमा किये गए

माह - मई -2019

Date	Cash Book Balance	Pass Book Balance	Difference
02.05.2019	290.00	295.00	-
16.05.2019	5,154.00	5,129.00	25.00
27.05.2019	1,193.00	1,053.00	140.00
30.05.2019	4,487.00	4,437.00	50.00
	11,124.00	10,914.00	210.00

माह - जून -2019

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14.06.2019	10,291.00	8,242.00	2,049.00
17.06.2019	18,905.00	18,895.00	10.00
19.06.2019	2,348.00	2,328.00	20.00
24.06.2019	12,339.00	12,349.00	-
30.06.2019	65,814.00	63,725.00	2,089.00

श्री श्री गुरु नानक जय

अंतर की राशि		
निम्न दिनांकों में धैस अधिक जमा किये गए	मई-19	210.00
	जून-19	2,089.00
	जुलाई-19	1,70,717.00
	अगस्त-19	1,70,672.00
	सितम्बर-19	546.00
1,73,016.00		
निम्न दिनांकों में धैस कम जमा किये गए		
1,71,218.00		
1,798.00		

Date	Cash Book Balance	Pass Book Balance	Difference
03.09.2019	350.00	390.00	- 240.00
02.09.2019	2,012.00	2,015.00	- 3.00
07.09.2019	1,779.00	1,729.00	50.00
19.09.2019	17,406.00	17,376.00	30.00
25.09.2019	2,407.00	2,790.00	- 383.00
	23,954.00	24,500.00	- 546.00

भाई - सितम्बर - 2019

Date	Cash Book Balance	Pass Book Balance	Difference
03.08.2019	3,272.00	1,73,944.00	- 1,70,672.00
	3,272.00	1,73,944.00	- 1,70,672.00

भाई - अगस्त - 2019

निम्न दिनांकों में धैस अधिक जमा किये गए

Date	Cash Book Balance	Pass Book Balance	Difference
10.07.2019	1,037.00	1,027.00	10.00
15.07.2019	2,59,466.00	2,56,946.00	2,520.00
19.07.2019	47,261.00	38,764.00	8,497.00
20.07.2019	-	2,520.00	- 2,520.00
26.07.2019	49,535.00	58,032.00	- 8,497.00
29.07.2019	1,84,004.00	13,297.00	1,70,707.00
	5,41,303.00	3,70,586.00	1,70,717.00

भाई - जुलाई - 2019

नगर परिषद् कुरार जिला - राजगढ़

31-अक्टूबर-2019 की स्थिति में कैश बूक का अंतिम शेष (खाता बंद)

क्रमांक	बैंक का नाम	खाता नं.	कैश बूक	पास बूक	अंतर की राशि
1	State Bank of India	36519509659	4,17,04,972.00	4,17,04,972.00	-
2	Narmada Jhabua Gramin Bank	18	25,23,370.00	25,23,370.00	-
3	Narmada Jhabua Gramin Bank	32910210000017	57,26,915.74	57,30,462.77	3,547.03
4	State Bank of India	36908908368	78,38,818.95	78,38,818.95	-
5	IDFC Bank	10008079808	34,63,470.76	34,63,470.76	-
FDR	Narmada Jhabua Gramin Bank	32910210000017	60,00,000.00	60,00,000.00	-
कुल योग			6,72,57,547.45	6,12,61,094.48	3,547.03

NARMADA JHABUA GRAMIN BANK
Account No -17
निम्न दिनांकों में धैस कम जमा किये गए

मार्च - मई - 2019

Date	Cash Book Balance	Pass Book Balance	Difference
02.05.2019	290.00	295.00	- 5.00
16.05.2019	5,154.00	5,129.00	25.00
27.05.2019	1,193.00	1,053.00	140.00
30.05.2019	4,487.00	4,437.00	50.00
11,124.00	10,914.00	210.00	

मार्च - जून - 2019

Date	Cash Book Balance	Pass Book Balance	Difference
03.06.2019	13,474.00	13,464.00	10.00
06.06.2019	8,457.00	8,447.00	10.00
14.06.2019	10,291.00	8,242.00	2,049.00
17.06.2019	18,905.00	18,895.00	10.00
19.06.2019	2,348.00	2,328.00	20.00
24.06.2019	12,339.00	12,349.00	- 10.00
30.06.2019	65,814.00	63,725.00	2,089.00

जिला नगर परिषद् कुरार
राजगढ़

1

Date	Cash Book Balance	Pass Book Balance	Difference
11.10.2019	8,473.00	10,433.00	- 1,960.00
18.10.2019	600.00	4,945.00	- 4,345.00
22.10.2019	9,750.00	8,790.00	- 960.00
	18,823.00	24,168.00	- 5,345.00

माह - OCT-2019

Date	Cash Book Balance	Pass Book Balance	Difference
03.09.2019	350.00	590.00	- 240.00
02.09.2019	2,012.00	2,015.00	- 3.00
07.09.2019	1,779.00	1,729.00	- 50.00
19.09.2019	17,406.00	17,376.00	- 30.00
23.09.2019	2,407.00	2,790.00	- 383.00
	23,954.00	24,500.00	- 546.00

माह - सितम्बर -2019

Date	Cash Book Balance	Pass Book Balance	Difference
03.08.2019	3,272.00	1,73,944.00	- 1,70,672.00
	3,272.00	1,73,944.00	- 1,70,672.00

माह - अगस्त -2019

निम्न दिनांक में धैसे अधिक जमा किये गए

Date	Cash Book Balance	Pass Book Balance	Difference
10.07.2019	1,037.00	1,027.00	- 10.00
15.07.2019	2,59,466.00	2,56,946.00	- 2,520.00
19.07.2019	47,261.00	38,764.00	- 8,497.00
20.07.2019	-	2,520.00	- 2,520.00
26.07.2019	49,535.00	58,032.00	- 8,497.00
29.07.2019	1,84,004.00	13,297.00	- 1,70,707.00
	5,41,303.00	3,70,586.00	- 1,70,717.00

माह - जुलाई -2019

सर्वोच्च न्यायालय
नया दिल्ली

अंतर की राशी			
निम्न दिनाको में धैरे अधिक जमा किये गए	अगस्त-19	-	1,70,672.00
	सितम्बर-19	-	546.00
	अक्टूबर-19	-	5,345.00
	निम्न दिनाको में धैरे कम जमा किये गए		
	मई-19		210.00
	जून-19		2,089.00
	जुलाई-19		1,70,717.00
1,73,016.00			
	1,76,563.00		
		-	3,547.00

1,76,563.00

1,73,016.00

नगर परिषद् कयार जिला - राजगढ़

30-नवम्बर 2019 की स्थिति में कैश बुक का अंतिम शेष (खाला बार)

क्रमांक	बैंक का नाम	खाला न.	कैश बुक	पास बुक	अंतर की राशि
1	State Bank of India	36519509659	4,17,04,972.00	4,17,04,972.00	-
2	Narmada Jhabua Gramin Bank	18	25,23,370.00	25,23,370.00	-
3	Narmada Jhabua Gramin Bank	32910210000017	59,35,676.34	59,42,771.77	7,095.43
4	State Bank of India	36908908368	51,43,819.95	51,43,819.95	-
5	HDFC Bank	10008079808	29,51,499.32	29,51,499.32	-
6	HDFC Bank	10028495703	22,459.00	22,459.00	-
FDR	Narmada Jhabua Gramin Bank	32910210000017	60,00,000.00	60,00,000.00	-
FDR	HDFC Bank FDR's	10008079808	10,00,000.00	10,00,000.00	-
FDR	HDFC Bank FDR's	10008079808	10,00,000.00	10,00,000.00	-
FDR	HDFC Bank FDR's	10008079808	10,00,000.00	10,00,000.00	-
FDR	HDFC Bank FDR's	10008079808	10,00,000.00	10,00,000.00	-
कुल योग			6,72,81,796.61	6,72,88,892.04	7,095.43

NARMADA JHABUA GRAMIN BANK Account No -17 निम्न दिनांकी में धैस कम जमा किये गए

माई - माई - 2019

Date	Cash Book Balance	Pass Book Balance	Difference
02.05.2019	290.00	295.00	- 5.00
16.05.2019	5,154.00	5,129.00	25.00
27.05.2019	1,193.00	1,053.00	140.00
30.05.2019	4,487.00	4,437.00	50.00
	11,124.00	10,914.00	210.00

माई - जून - 2019

Date	Cash Book Balance	Pass Book Balance	Difference
03.06.2019	13,474.00	13,464.00	10.00
06.06.2019	8,457.00	8,447.00	10.00
14.06.2019	10,291.00	8,242.00	2,049.00
17.06.2019	18,905.00	18,895.00	10.00
19.06.2019	2,348.00	2,328.00	20.00
24.06.2019	12,339.00	12,349.00	- 10.00
30.06.2019	65,814.00	63,725.00	2,089.00

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		18,823.00	24,168.00	-	5,345.00
		9,750.00	8,790.00	-	960.00
22.10.2019		600.00	4,945.00	-	4,345.00
18.10.2019		8,473.00	10,433.00	-	1,960.00
11.10.2019					
Date	Cash Book Balance	Pass Book Balance	Difference		

भाई - OCT-2019

		23,954.00	24,500.00	-	546.00
		2,407.00	2,790.00	-	383.00
25.09.2019		17,406.00	17,376.00	-	30.00
19.09.2019		1,779.00	1,729.00	-	50.00
07.09.2019		2,012.00	2,015.00	-	3.00
02.09.2019		350.00	590.00	-	240.00
03.09.2019					
Date	Cash Book Balance	Pass Book Balance	Difference		

भाई - सितम्बर - 2019

		3,272.00	1,73,944.00	-	1,70,672.00
		3,272.00	1,73,944.00	-	1,70,672.00
03.08.2019					
Date	Cash Book Balance	Pass Book Balance	Difference		

भाई - अगस्त - 2019

निम्न दिनांकों में ऐसे अधिक जमा किये गए

		5,41,303.00	3,70,586.00	-	1,70,717.00
		1,84,004.00	13,297.00	-	1,70,707.00
29.07.2019		49,535.00	58,032.00	-	8,497.00
26.07.2019		-	2,520.00	-	2,520.00
20.07.2019		47,261.00	38,764.00	-	8,497.00
19.07.2019		2,59,466.00	2,56,946.00	-	2,520.00
15.07.2019		1,037.00	1,027.00	-	10.00
10.07.2019					
Date	Cash Book Balance	Pass Book Balance	Difference		

भाई - जुलाई - 2019

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Date	Cash Book Balance	Pass Book Balance	Difference
01.11.2019	16,818.00	16,928.00	- 110.00
03.11.2019	21,963.00	22,923.00	- 960.00
11.11.2019	2,739.00	2,719.00	20.00
15.11.2019	23,446.00	18,946.00	4,500.00
18.11.2019	16,915.00	17,315.00	- 400.00
27.11.2019	8,214.00	14,813.00	- 6,599.00
	90,095.00	93,644.00	- 3,549.00

1,73,016.00	निम्न दिनांकी में वैसे कम जमा किये गए		
	मई-19	210.00	
	जून-19	2,089.00	
	जुलाई-19	1,70,717.00	
1,80,112.00	निम्न दिनांकी में वैसे अधिक जमा किये गए		
	अगस्त-19	1,70,672.00	
	सितम्बर-19	546.00	
	अक्टूबर-19	5,345.00	
	नवम्बर-19	3,549.00	
7,096.00	अंतर की राशि		

नगर परिषद करावर जिला - राजगढ़

31-दिसम्बर 2019 की स्थिति में कैश बुक का अंतिम शेष (खाला बर)

क्रमक	बैंक का नाम	खाला न.	कैश बुक	पास बुक
1	State Bank of India	36519509659	31-Dec-19	31-Dec-19
2	Narmada Jhabua Gramin Bank	18	2,04,972.50	2,04,972.50
3	Narmada Jhabua Gramin Bank	32910210000017	25,23,370.00	25,23,370.00
4	State Bank of India	36908908368	66,96,970.07	67,03,983.07
5	IDFC Bank	10008079808	65,89,239.95	65,89,239.95
6	IDFC Bank	10028495703	5,51,087.82	5,51,087.82
7	ICICI Bank	1.44601F+11	34,834.00	34,834.00
FDR	Narmada Jhabua Gramin Bank	32910210000017	4,15,18,192.00	4,15,18,192.00
FDR	IDFC Bank FDR's	10008079808	60,00,000.00	60,00,000.00
FDR	IDFC Bank FDR's	10008079808	10,00,000.00	10,00,000.00
FDR	IDFC Bank FDR's	10008079808	10,00,000.00	10,00,000.00
FDR	IDFC Bank FDR's	10008079808	10,00,000.00	10,00,000.00
कुल योग			6,71,18,666.34	6,71,25,679.34

NARMADA JHABUA GRAMIN BANK Account No -17 माह - मई - 2019

Date	Cash Book Balance	Pass Book Balance	Difference
02.05.2019	290.00	295.00	5.00
16.05.2019	5,154.00	5,129.00	25.00
27.05.2019	1,193.00	1,053.00	140.00
30.05.2019	4,487.00	4,437.00	50.00
	11,124.00	10,914.00	210.00

करावर नगर परिषद

माह - अगस्त - 2019

Date	Cash Book Balance	Pass Book Balance	Difference
03.08.2019	3,272.00	1,73,944.00	-
	3,272.00	1,73,944.00	-
			1,70,672.00

माह - अगस्त - 2019

निम्न दिनांक में ऐसे अधिक जमा किये गए

Date	Cash Book Balance	Pass Book Balance	Difference
10.07.2019	1,037.00	1,027.00	10.00
15.07.2019	2,59,466.00	2,56,946.00	2,520.00
19.07.2019	47,261.00	38,764.00	8,497.00
20.07.2019	-	2,520.00	-
26.07.2019	49,535.00	58,032.00	-
29.07.2019	1,84,004.00	13,297.00	1,70,707.00
	5,41,303.00	3,70,586.00	1,70,717.00

माह - जुलाई - 2019

Date	Cash Book Balance	Pass Book Balance	Difference
03.06.2019	13,474.00	13,464.00	10.00
06.06.2019	8,457.00	8,447.00	10.00
14.06.2019	10,291.00	8,242.00	2,049.00
17.06.2019	18,905.00	18,895.00	10.00
19.06.2019	2,348.00	2,328.00	20.00
24.06.2019	12,339.00	12,349.00	-
30.06.2019	-	63,725.00	2,089.00
	65,814.00	63,725.00	2,089.00

माह - जून - 2019

માર્ગ - ડિસેમ્બર - 2019

Date	Cash Book Balance	Pass Book Balance	Difference
03.09.2019	350.00	590.00	- 240.00
02.09.2019	2,012.00	2,015.00	- 3.00
07.09.2019	1,779.00	1,729.00	50.00
19.09.2019	17,406.00	17,376.00	30.00
25.09.2019	2,407.00	2,790.00	- 383.00
	23,954.00	24,500.00	- 546.00

માર્ગ - OCT-2019

Date	Cash Book Balance	Pass Book Balance	Difference
11.10.2019	8,473.00	10,433.00	- 1,960.00
18.10.2019	600.00	4,945.00	- 4,345.00
22.10.2019	9,750.00	8,790.00	960.00
	18,823.00	24,168.00	- 5,345.00

માર્ગ - નવેમ્બર-2019

Date	Cash Book Balance	Pass Book Balance	Difference
01.11.2019	16,818.00	16,928.00	- 110.00
05.11.2019	21,963.00	22,923.00	- 960.00
11.11.2019	2,739.00	2,719.00	20.00
15.11.2019	23,446.00	18,946.00	4,500.00
18.11.2019	16,915.00	17,315.00	- 400.00
27.11.2019	8,214.00	14,813.00	- 6,599.00
	90,095.00	93,644.00	- 3,549.00

माह - दिसम्बर-2019

Date	Cash Book Balance	Pass Book Balance	Difference
16.12.2019	1,99,802.00	1,07,192.00	92,610.00
26.12/2019	-	92,624.00	92,624.00
26.12/2019	13,632.00	13,532.00	100.00
30.12.2019	49,433.00	49,436.00	3.00
	2,62,867.00	2,62,784.00	83.00

Closing Balance AS Per Pass Book		Closing Balance AS Per Cash Book	
निम्न दिनाको सँ पैस कम जमा किये गए		निम्न दिनाको सँ पैस अधिक जमा किये गए	
मई-19	210.00	अगस्त-19	1,70,672.00
जून-19	2,089.00	सितम्बर-19	546.00
जुलाई-19	1,70,717.00	अक्टोबर-19	5,345.00
19-Dec	83.00	नवम्बर-19	3,549.00
1,73,099.00		1,80,112.00	
67,03,983.07		66,96,970.07	

सकल जमा, गिराव, मुद्रा

नगर परिषद् कुरावर जिला - राजगढ़

31-JAN 2019 की स्थिति में कैश बुक का अंतिम शेष (खाता बार)

क्रमांक	बैंक का नाम	खाता न.	कैश बुक		Closing Difference
			Closing Balance	पास बुक Closing Balance	
1	State Bank of India	36519509659	2,04,972.50	2,04,972.50	-
2	Narmada Jhabua Gramin Bank	18	25,23,370.00	25,23,370.00	-
3	Narmada Jhabua Gramin Bank	32910210000017	69,98,958.07	70,05,970.07	7,012.00
4	State Bank of India	36908908368	64,68,577.95	64,68,577.95	-
5	IDFC Bank	10008079808	27,47,170.32	27,47,170.32	-
6	IDFC Bank	10028495703	48,274.00	48,274.00	-
7	ICICI Bank	144601002354	4,15,18,192.00	4,15,18,192.00	-
FDR	Narmada Jhabua Gramin Bank	32910210000017	60,00,000.00	60,00,000.00	-
FDR	IDFC Bank FDR's	10008079808	10,00,000.00	10,00,000.00	-
FDR	IDFC Bank FDR's	10008079808	10,00,000.00	10,00,000.00	-
FDR	IDFC Bank FDR's	10008079808	10,00,000.00	10,00,000.00	-
कुल योग			6,95,09,514.84	6,95,16,526.84	7,012.00


 Municipal Commissioner
 Kuravar, Rajgarh

नगर परिषद् कुरावर जिला - राजगढ़

29-FEB 2019 की स्थिति में कैश बुक का अंतिम शेष (खाता बार)

क्रमांक	बैंक का नाम	खाता न.	कैश बुक	पास बुक	Closing Difference
			Closing Balance	Closing Balance	
1	State Bank of India	36519509659	2,04,972.50	2,04,972.50	-
2	Narmada Jhabua Gramin Bank	18	5,26,021.00	5,26,021.00	-
3	Narmada Jhabua Gramin Bank	32910210000017	73,69,726.07	74,13,917.07	- 44,191.00
4	State Bank of India	36908908368	84,83,255.95	84,83,255.95	-
5	IDFC Bank	10008079808	21,56,876.62	21,56,876.62	-
6	IDFC Bank	10028495703	99,574.87	99,574.87	-
7	ICICI Bank	144601002354	4,15,18,192.00	4,15,18,192.00	-
FDR	Narmada Jhabua Gramin Bank	32910210000017	60,00,000.00	60,00,000.00	
FDR	IDFC Bank FDR's	10008079808	10,00,000.00	10,00,000.00	
FDR	IDFC Bank FDR's	10008079808	10,00,000.00	10,00,000.00	
FDR	IDFC Bank FDR's	10008079808	10,00,000.00	10,00,000.00	
कुल योग			6,93,58,619.01	6,94,02,810.01	- 44,191.00

नगर परिषद् करावर जिला - राजगढ

31-MARCH 2019 की स्थिति में कैश बुक का अंतिम शेष (खाली बार)

क्रमांक	बैंक का नाम	खाली नं.	कैश बुक	पास बुक	कुल योग
			Closing Balance	Closing Balance	
1	State Bank of India	36519509659	2,04,323.50	2,04,323.50	3,29,55,676.93
2	Narmada Jhabua Gramin Bank	18	5,58,173.00	5,58,173.00	
3	Narmada Jhabua Gramin Bank	32910210000017	77,79,406.37	77,79,406.37	
4	State Bank of India	36908908368	97,29,962.95	97,29,962.95	
5	IDFC Bank	10008079808	21,16,842.24	21,16,842.24	
6	IDFC Bank	10028495703	1,45,555.87	1,45,555.87	
7	ICI Bank	144601002354	34,21,413.00	34,21,413.00	
	Narmada Jhabua Gramin Bank	32910210000017	60,00,000.00	60,00,000.00	
	IDFC Bank FDR's	10008079808	10,00,000.00	10,00,000.00	
	IDFC Bank FDR's	10008079808	10,00,000.00	10,00,000.00	
	IDFC Bank FDR's	10008079808	10,00,000.00	10,00,000.00	
			3,29,55,676.93	3,29,55,676.93	
			Closing Difference	Closing Difference	

REVISED ABSTRACT SHEET FOR REPORT ON AUDIT PARAS FOR FINANCIAL YEAR 2019-20

NAME OF ULB :- KURAWAR
NAME OF AUDITOR :- PRAMOD K. SHARMA & Co.

Sr No	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
1	Audit of Revenue	Receipts in Rs.				
		2018-19	2019-20	% of Growth		
A. REVENUE COLLECTION						
a.	Property Tax	5,59,140	10,14,445	81.43%	Property Tax collection has increased.	Council Should keep on working towards maintaining such a high growth rate in the up coming years.
b.	Consolidated Tax	2,52,948	5,11,735	102.31%	Tax collection has increased gracefully.	Council Should keep on working towards maintaining such a high growth rate in the up coming years.
c.	Development Cess	1,32,879	3,33,406	150.91%	Cess collection has increased gracefully.	Council Should keep on working towards maintaining such a high growth rate in the up coming years.
d.	Education Cess	2,16,411	4,85,230	124.22%	Tax collection has increased gracefully.	Council Should keep on working towards maintaining such a high growth rate in the up coming years.

B. NON REVENUE COLLECTION						
a.	Rent of Land & Building/Shops	28,54,000	2,25,472	690.02%	Rent collection has increased in a very good way.	Council Should keep on working towards maintaining such a high growth rate in the up coming years.
b.	Water Tax	26,997	-	-100.00%	Collection of Water Tax Revenue is nothing in current year.	Council Should take strict action towards generation on revenue and pay deep attention for removing this negativity.
c.	Solid Waste Management			0.00%		
d.	Other Fees & Taxes	0.00	68,062.00	6806200.00%	Other collections have generated with a very high rate.	Council Should keep on working towards maintaining such a high growth rate in the up coming years.
TOTAL (B)		55,537	2,93,534			

GRANT TOTAL (A) + (B) 12,16,915.00 26,38,350.00

प्रमाणित
प्रामोद क. शर्मा & को.
अनु. ८०(१) के तहत

Sr No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	1. Some Vouchers were not found during the audit. 2. Some bills were found with some irregularities regarding necessary aspects of bill.	01. During the audit, some bills and vouchers were found with irregularities, which were suggested for rectification and for paying attention in future regarding bills and vouchers. { For more details Refer Observation sheet }	01. Council should obtain proper bills and should maintain vouchers properly with all regards.
3	Audit of Book Keeping	We checked the books of accounts which maintained and made available for us during the audit by the Municipal Council.	All departments had some issues in regards of book keeping. { For more details Refer Observation sheet }	Council should maintain proper books of accounts for all departments
4	Audit of FDRs	We checked the FDRs maintained and made available for us during the audit by the Municipal Council.	FDR register was not maintained. { For more details Refer Observation sheet }	Proper Register should be maintained & Interest on FDRs should be recorded in cashbook timely.
5	Audit of Tenders / Bids	01. We examined Tenders/bids documents on the basis of note sheets attached with the vouchers which were made available for us during the audit. 02. Tenders which were found during the audit have followed proper tendering procedures.	1. As per our observations, ULB has not followed proper tendering process.	Proper Files/Records should be maintained for Tenders & Bids and proper process should be followed.

5/11/2023

5/11/2023

6	Audit of Grants & Loans	Refer the "Audit of Grants & Loans" head of audit observation sheet	During, Audit we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital. Except that all grants have been used for the purposes for which grants have been received.	Grants Register must be Prepared as per U.B approved format.
7	Incidence relating to diversion of fund from Capital receipts/ grants/ Loans to Revenue Nature Expenditure and from one scheme / Project to another	No Such diversion of fund We didn't found any incidences relating to diversion of funds from Capital receipts\Grants\Loans to Revenue Nature Expenditure and from one scheme to another scheme.	No Such Observation Found	There Should be proper bifurcation of capital and revenue nature receipts and expenditure.
8	Any Other			
a.	Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.	592.13%	No Such Major Observation found	The Total Expenses is very High in comparison of Income, so council should make more efforts to meet out the Expenditure form its Revenue Receipts.
b	Percentage of Capital Expenditure with respect to total Expenditure	14.26%	No Such Major Observation found	The capital expenditures are slightly low in comparison of Total expenditures; Council should make policies to increase the percentage of capital expenditures so that council can have more valuable assets.

Date :
Place : Bhopal

For Pramod K. Sharma & co.
Chartered Accountant

Pramod Sharma
(Partner)
Mem. No. : 076883

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Name Of Auditor (C/A)
Firm Reg. No.
Membership No.
Contact No.
E-Mail

Seal & Signature of Auditor (C.M.)