

RISHAB K JAIN AND ASSOCIATES

CHARTERED ACCOUNTANTS

GROUND FLOOR JAY SHAKHI BABA METRICS COMPLEX

MAKRONIYA ROAD SHANKARGARH SAGAR M.P.

Mobile no.9644371978
Mail id casujeetmodi@gmail.com



AUDIT REPORT

To,
The Chief Municipal Officer
Nagar Parisad Patera Damoh M.P.

We have audited the books of account maintained under Nagar parishad Patera for the year ended on 31st March 2020. These statements are the responsibility of management of Nagar Parisad Patera. Our responsibility is to express an opinion on the Receipts and Payments, Income & Expenditure & Balance Sheet Recorded in the Books of accounts.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial record are prepared from material misstatement. An audit includes examining, on test basis, evidence supporting the amounts and disclosures in financial statements. We believe that our audit provides a reasonable basis for our opinion.

Subject to scope of our audit we have to report that:-

- (a) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion and to the best of our information and according to the explanations given to us the books of Account give a true and fair view.
- (c) As per attached details annexure report part of Audit.

For RISHAB K JAIN AND ASSOCIATES
Chartered Accountant

Place: Sagar
Date : 14/09/2020

(Sujeet kumar Modi)
(Partner)

नगर परिषद पटेरा, जिला दमोह (म.प्र.)

प्राप्ति - भुगतान खाता

31.03.2020 को समाप्त होने वाली अवधि के लिए

प्राप्तियां	राशि	भुगतान	राशि
प्रारंभिक राशि		आयकर राशि	1,58,574.00
SBI खाता & 34757153067	3,39,77,608.28	बैंक चार्जेश	1,260.00
SBI खाता - 11513539804	32,027.00	हितग्राही को भुगतान (PMAY)	6,54,60,000.00
SBI खाता - 32170668907	13,67,333.00	डीजल क्रय	3,54,897.00
SBI खाता - 32684723047	23,64,272.00	स्थापना वेतन	1,19,79,897.00
जिला सहकारी बैंक - 179000366538	1,649.00	कार किराया	3,01,249.00
SBI खाता - 36710917900 (PMAY)	33,34,038.00	कार्यालय व्यवस्था	32,26,307.00
SBI खाता - 35628196081	1,56,627.00	लोक निर्माण	1,15,13,016.00
ICICI BANK-075801001162	-	नेट कनेक्शन	8,938.00
कर्मकार मंडल के लिए अनुदान	2,00,000.00	पेयजल परिवहन	34,48,539.00
अनुदान प्रधानमंत्री आवास योजना	6,50,00,000.00	सफाई कार्य	6,67,168.00
14वां वित्त	67,40,000.00	बिधुत देयक व्यय	5,40,658.00
बाजार बैठकी	3,99,437.00	विज्ञापन	2,14,051.00
चुंगी राशि	99,49,768.00	संबल योजना	20,70,000.00
मूलभूत सुविधा	18,86,000.00	वृत्तिकर	69,750.00
संबल योजना	26,08,506.00	पूर्व वर्षों की राशि	1076469
राज्य वित्त	14,84,000.00	कर्मका मण्डल	2,00,000.00
सड़क मरम्मत	5,66,000.00	कोट फीस	10,002.00
दुकान किराया	1,94,690.00	शासन की योजना में व्यय	13,455.00
फायर ब्रिगेड राशि	5,340.00	विद्युत सामग्री	4,04,189.00
जल कर	4,74,045.00	निर्वाचन	73,468.00
जनभागीदारी	5,600.00	संबल खाते में भुगतान	4,00,000.00
मुद्रांक शुल्क	1,80,000.00	वैट टेक्स	61,220.00
नगर विकास उपकर	36,915.00	अन्तिम शेष	
नामांतरण शुल्क	9,380.00	SBI खाता & 34757153067	2,41,72,676
नल कनेक्शन	19,800.00	SBI खाता - 11513539804	93,330
समेकित राशि	5,21,500.00	SBI खाता - 32170668907	13,67,333
सम्पत्ति कर	1,38,257.00	SBI खाता - 32684723047	6,349
सामुदायिक भवन किराया	31,000.00	जिला सहकारी बैंक - 179000366538	24,12,329
शिक्षा उपकर	7,353.00	SBI खाता - 36710917900 (PMAY)	28,73,389.00
भूनि किराया	4,000.00	SBI खाता - 35628196081	7,06,347.00
टैंकर किराया	15,900.00	ICICI BANK-075801001162	2227676
बैंक से प्राप्त राशि	35,28,320.00		
टैंडर फीस	2,23,000.00		
बैंक से प्राप्त ब्याज	2,94,020.00		
विविध प्राप्तियां	3,56,150.72		
कुल	13,61,12,536.00	कुल	13,61,12,536.00

प्रमाण - पत्र

अंकेक्षण - प्रतिवेदन

प्रमाणित किया जाता है कि उपरोक्त प्राप्ति भुगतान पत्रक हमारे पूर्ण विश्वास

उपरोक्त प्राप्ति-भुगतान पत्रक कैश बुक एवं अन्य प्रमाणों से जाँचा

वास्ते नगर परिषद पटेरा जिला दमोह

चार्टर्ड एकाउंटेंट्स

मुख्य नगर पालिका अधिकारी

सुजीत कुमार मोदी

दिनांक 14.09.2019

(पार्टनर)

स्थान सागर

मुख्य नगर पालिका अधिकारी
नगर परिषद पटेरा
जिला दमोह (म.प्र.)

नगर परिषद पटेरा, जिला दमोह (म.प्र.)

आय-व्यय खाता

01.04.2019 से 31.03.2020 की अवधि के लिए

आय	राशि	व्यय	राशि
आयकर राशि	158,574.00	कर्मकार मंडल के लिए अनुदान	200,000.00
बैंक चार्जेश	1,260.00	अनुदान प्रधानमंत्री आवास योजना	65,000,000.00
हितग्राही को भुगतान(PMAY)	65,460,000.00	14वां वित्त	6,740,000.00
डीजल क्रय	354,897.00	बाजार बैठकी	399,437.00
स्थापना वेतन	11,979,897.00	चुंगी राशि	9,949,768.00
कार किराया	301,249.00	मूलभूत सुविधा	1,886,000.00
कार्यालय व्यवस्था	3,226,307.00	संबल योजना	2,608,506.00
लोक निर्माण	11,513,016.00	राज्य वित्त	1,484,000.00
नेट कनेक्शन	8,938.00	सड़क मरम्मत	566,000.00
पेयजल परिवहन	3,448,539.00	दुकान किराया	194,690.00
सफाई कार्य	667,168.00	फायर ब्रिगेड राशि	5,340.00
बिधुत दैयक व्यय	540,658.00	जल कर	474,045.00
विज्ञापन	214,051.00	जनभागीदारी	5,600.00
संबल योजना	2,070,000.00	मुद्रांक शुल्क	180,000.00
वृत्तिकर	69,750.00	नगर विकास उपकर	36,915.00
पूर्व वर्षों की राशि	1076469	नामांतरण शुल्क	9,380.00
कर्मका मण्डल	200,000.00	नल कनेक्शन	19,800.00
कोट फीस	10,002.00	समेकित राशि	521,500.00
शासन की योजना में व्यय	13,455.00	सम्पत्ति कर	138,257.00
विधुत सामाग्री	404,189.00	सामुदायिक भवन किराया	31,000.00
निर्वाचन	73,468.00	शिक्षा उपकर	7,353.00
संबल खाते में भुगतान	400,000.00	भूमि किराया	4,000.00
वेट टैक्स	61,220.00	टैंकर किराया	15,900.00
		बैंक में प्राप्त राशि	3,528,320.00
		टैंडर फीस	223,000.00
		बैंक से प्राप्त ब्याज	294,020.00
		विविध प्राप्तियां	356,150.72
		Excess of Expenditure Over Income	7,374,125.28
कुल	102,253,107.00	कुल	102,253,107.00

प्रमाण - पत्र

प्रमाणित किया जाता है कि उपरोक्त प्राप्ति भुगतान पत्रक हमारे पूर्ण विश्वास एवं ज्ञान के आधार पर सत्य एवं उचित है।

अंकेक्षण - प्रतिवेदन

उपरोक्त प्राप्ति-भुगतान पत्रक केश बुक एवं अन्य प्रमाणों से जांचा गया एवं सही पाया।

वास्ते - नगर परिषद पटेरा जिला दमोह

चार्टर्ड एकाउंटेन्ट्स

मुख्य नगर पालिका अधिकारी

दिनांक 14-09-2019

सुजीत कुमार मोदी

(पार्टनर)

मुख्य नगर पालिका अधिकारी

नगर परिषद पटेरा

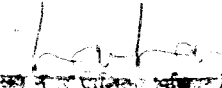
जिला-दमोह (म.प्र.)


नगर परिषद पटेरा, जिला दमोह (म.प्र.)

BALANCE - SHEET

31.03.2020 को समाप्त होने वाली अवधि के लिए

सम्पत्तियां	Amount	देयताये	राशि
प्रारम्भिक राशि		अन्तिम शेष	
नगद शेष	-	नगद शेष	-
बैंक शेष	41,233,554.28	बैंक शेष	33,859,429.00
Excess of Income over Expenditure	-7,374,125.28		
कुल	33,859,429.00	कुल	33,859,429.00
प्रमाण - पत्र		अंकेक्षण - प्रतिवेदन	
प्रमाणित किया जाता है कि उपरोक्त प्रारित भुगतान पत्रक हमारे पूर्ण विश्वास एवं ज्ञान के आधार पर सत्य एवं उचित है।		उपरोक्त प्रारित-भुगतान पत्रक केश बुक एवं अन्य प्रमाणों से जांचा गया एवं सही पाया।	
वास्ते - नगर परिषद पटेरा जिला दमोह			
मुख्य नगर पालिका अधिकारी		चार्टर्ड एकाउंटेंट्स	
दिनांक 14-09-2019		सुजीत कुमार मादी	
स्थान -सागर		(पार्टनर)	


 मुख्य नगर पालिका अधिकारी
 नगर परिषद पटेरा
 जिला दमोह (म.प्र.)



 सुजीत कुमार मादी
 (पार्टनर)

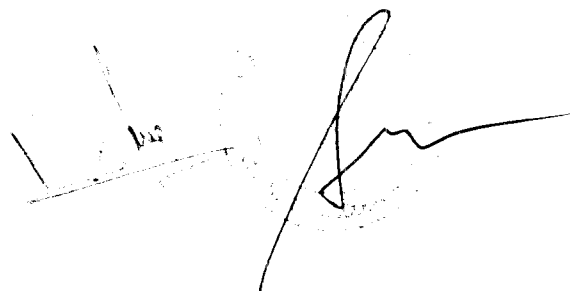
Nagar Parishad Patera Audit financial Year 2019-20

The auditor's scope of work:

1. Audit of Revenue:

Sr.no.	Particular	Remark
I.	The auditors is responsible for audit of revenue from various sources.	We have audited the revenue of Nagar Parisad from various Sources like samekit kar, service tax, dukan kiraya , chungi chati purti registration , nagar vikas fees , bajar baithki , aaye kar revenue rashi ,jal kar , nagar vikas fees, moolbhoot subdha, praman patra avedan fees , panjiayan fees , tender fees , amanat fees , sansad nidhi , sochalaya fees , and etc. & We have not found any discrepancies .
II.	He is also responsible to check the revenue receipts from the counter files of receipt book and verify that the money received is duly deposited in respective bank account.	We have Checked the revenue receipt from Counter files and money received is deposited in the respective Bank Account
III.	Delay beyond 2 working days shall be immediately brought to the notice of commissioner/CMO.	There has been not delay in deposit beyond 2 Working
IV.	The entries in cash book shall be verified.	We have verified all entries in the cash book.
V.	The auditors 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.	Parishad has provided yearly target instead of quarterly /monthly. Total demand for all taxes for the year 2019-20 Rs 1666502/- & Actual recovery against yearly target Rs 986147/- .

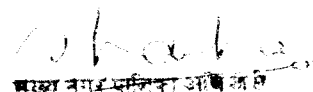

मुख्य नगरपालिका आचार्य
नगर परिषद पटेरा
जिला-दमोड(म.प्र.)

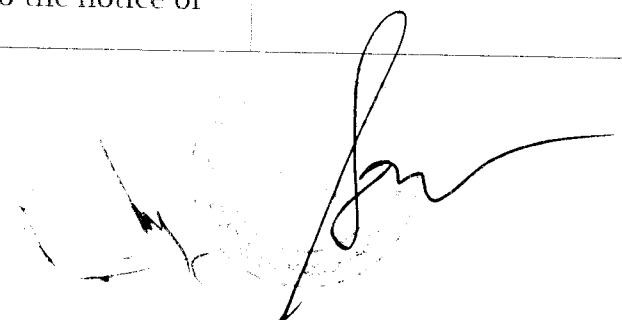

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VI.	The auditor shall verify the interest income from FDR's and verify that interest income is duly and timely accounted for in cash book.	There has been no Fixed Deposit made by the Nagar Parisad. Therefore, no interest income arised from FDR.
VII.	The cases where the investments are made on lesser interest rates shall be brought to the notice of the commissioner/CMO.	There is no investment made by the Nagar Parisad.

2. Audit of expenditure:

Sr.No.	Particular	Remark
i.	The auditors is responsible for audit of expenditure under all the schemes.	We have audited the expenditure under all the schemes. And we have not found any discrepancies .
ii.	He is also responsible for checking the entries in cash book and verifying them from relevant vouchers.	We have verified the entries in cash book and it is found in order.
iii.	He should also check monthly balances of the cash book and guide the accountant to rectify errors if any.	We have checked t he monthly balance of the Cashbook and it is found in order.
iv.	He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of the commissioner/CMO.	Scheme wise utilization certificate has not been prepared. Hence we are unable to comment whether any excess payment has been made or not.
v.	He shall also verify that the expenditure is accordance with the guidelines, directives acts and rules issued by Government of India/State Government.	The expenditure incurred is in accordance with guidelines issued.
vi.	During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions recorded by competent authority and shall be limited to the administrative and financial limited of the sanctioning authority.	We have checked the transactions and financial propriety is found and found within the limits of sanctioning authority.
vii.	All the case where appropriate sanction have not been obtained shall be reported and the compliance of audit observations shall be ensured during the audit. Non compliances of audit paras shall be brought to the notice of commissioner / CMO.	No such case found.


 मुद्रा नगर पालिका अखिल
 नगर पालिका अध्यक्ष
 जिला-बलरामपुर


 मुद्रा नगर पालिका अखिल
 नगर पालिका अध्यक्ष
 जिला-बलरामपुर

viii.	The auditor shall be responsible for verification of scheme wise project wise Utilization Certificate (UCs). UCs shall be tallied with the income & expenditure records creation of fixed asset.	Project wise utilization certificate (uc's) not provided vise sa versa we are not unable to verify whether it is tallied with income and expenditure record and creation of fixed assets.
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3. Audit of book keeping:

Sr.No.	Particular	Remark
i	The auditor is responsible for audit of all the book of accounts as well as stores.	We have audited the books of accounts and Stores register are maintained as per Accounting Rules applicable to urban Local Bodies.
ii	He shall verify that all the books of accounts and stores are maintained as per accounting rules applicable to urban local bodies. Any discrepancies shall be brought to the notice of Commissioner / CMO	We have audited the books of accounts and Stores register are maintained as per Accounting Rules applicable to urban Local Bodies.
iii	The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances All the cases of non recovery shall be specifically mentioned in audit report.	There were no advances made by the Nagar Parishad . So, no query of recovery or non recovery.
iv	Bank Reconciliation statements (BRS) shall be verified from the records of ULB and the bank concerned. Bank reconciliation statements are not prepared, the auditor will help in the preparation of BRS.	Bank Reconciliation Statement is not prepared therefore we can't verify the records. We guided the Management(Accountant) to prepare the BRS but he was not able to do so.
v	He shall be responsible for verify the entries in the grant register. The receipts and payments of grants shall be duly verified from the entries in the cash book.	The Receipt and payment of Grant as per the grant register are duly verified with the cash book and it is found in order.
vi	The auditor shall verify the fixed asset register from other records and discrepancies shall be brought to the notice of	There is no maintenance of Fixed Asset Register.

मुख्य अधिकारी
नगर परिषद पटवा
पिपलवा (म.प्र.)

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	commissioner /CMO	Therefore, we are unable to Physically verify the Fixed Assets.
vii	The auditor shall reconcile the account of receipt and payments especially for project funds.	The reconciliation of receipt and payment of project fund is prepared and found in order.

4. Audit of FDR:

Sr.No.	Particular	Remark
I.	The auditor is responsible for audit of all fixed deposits and term deposits	There was no Fixed Deposit or Term deposit made by the Nagar Parisad
II.	It shall be ensured that proper records of FDR;s are maintained and all renewals are timely done.	Not Applicable
III.	The cases where FDR's / TDR's are kept at low rate of interest than the prevailing rate, shall be immediately brought to the notice of Commissioner/CMO,	Not Applicable
IV.	Interest earned on FDR/ TDR shall be verified from entries in the cash book.	Not Applicable

5. Audit of tenders/Bids:

Sr.No.	Particular	Remark
I.	The auditors is responsible for audit of all tenders / bids invited by the ULB;s.	We have audited the Tenders /bids. As per random sampling to tender document procedure which is followed by the NAGAR PARISAD given below. a)first publish information in newspaper. b)second charging fees for the application security deposit and selecting the most appropriate c)third for most appropriate application given work order
II.	He shall check whether competitive tendering procedures are followed for all bids.	We have checked and found that the competitive tendering procedure has been followed.


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नगर पालिका पद
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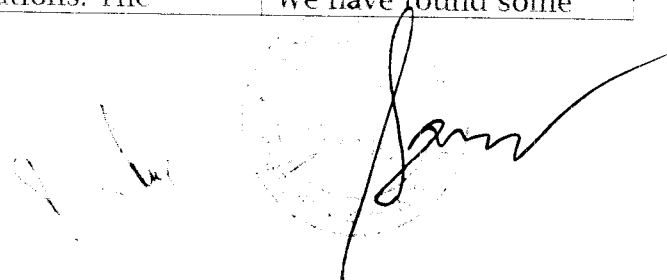
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III.	He shall verify the receipts of tender fee/ bid processing fee/performance guarantee booth during the construction and maintenance period.	We have verifies the receipt of tender fees and other receipt and it is found in order.
IV.	The bank guarantees, if received in lieu of bid processing fee/performance guarantees shall be verified from the issuing banks.	There is no tender called where guarantee is required to be called.
V.	The conditions of BG's shall also be verified, any BG with any such condition which is against the interest of the ULB shall be verified and brought to the notice of commissioner/CMO.	Not applicable
VI.	The cases of extension of BG's shall be brought to the notice of commissioner/CMO, proper guidance to extend the BG's shall also be given to ULB's.	Not applicable
VII.	The contract closures shall also be verified by the auditor.	We have verified the contract closures and found in order.

6. Audit of grants and loans:

Sr.No.	Particular	Remark
i.	The auditor is responsible for audit of grants given by central Government and it's utilization.	They have received funds from central government but parishad has not provided any document of approval of the utilization certificates.
ii.	He is responsible for audit of grants received from state Government and it's utilization.	They have received funds from state government but parishad has not provided any document of approval of the utilization certificates.
iii.	He shall perform audit of loans provided for physical infrastructure and it's utilization. During this 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.	We have perform this audit procedure on loan provided for physical infrastructure and its utilization and its is found correct and as per order.
iv.	The auditor shall specifically point out any diversion of funds from capital receipts/grants/ loans to revenue expenditure.	There is no diversion of funds.
v.	Apart from the audit observations. The	We have found some



 हुमना नगर पालिका आधिकारी
 नगर पालिका कार्यालय
 जिला-नवलपरासी

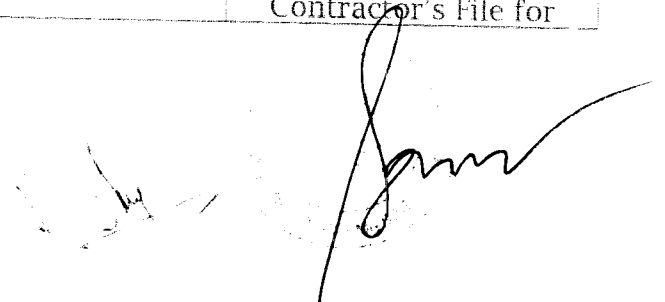

 हुमना नगर पालिका आधिकारी

auditors, is required to indicate discrepancies inadequacies in the system or procedures so that the step for improving the system can be initiated by the department to make it more efficient.	other discrepancies discussed in other observation points.
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7. Other Observations:

Sr.No.	Particular	Remark
1.	Other Observations	There was monthly deduction of Tax Deducted At source (TDS) but it was not duly deposited in Bank Montly Basic . It is deposited in Quarterly Basic.
2.	We have gone through Contractor's file on random basis and observed the following:	<ol style="list-style-type: none"> 1. That majority of works contract are not completed within stipulated time. 2. No approval for extension of time period is obtained from the authority. 3. No penalty or Compensation is charged from contractors for delay in the work. 4. No completion certificates are issued by the Engineers to any contractor. 5. Documents regarding Provident Fund Registration are not available on records. 6. Documents regarding Labor Act Registration are not available on records. 7. Labor Report is not available. 8. Royalty Certificate is also not available. 9. Photographs of Work Completed are also not available in Contractor's File for


 मुख्य नगर पालिका अधिकारी
 नगर पालिका कार्यालय
 जिला-रामपुर/स.प.


 नगर पालिका कार्यालय
 जिला-रामपुर/स.प.

		specific work.
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Note:

1. The auditor's report shall include his observations on each of the scope (1-7) as defined above along with other observations/ findings. The report without observations on each scope will not be entertained in any case, consequently for non compliance, payments may be withheld.
2. The above scope of work is suggestive only, it is not exhaustive. The Commissioner/ CMO may direct the auditor to perform audit of any other section in his office in addition to the above scope.

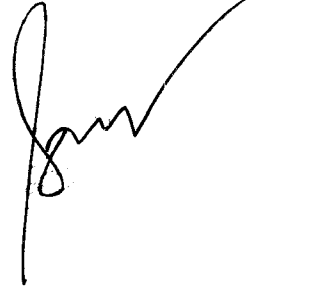
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 मुख्य नगर पालिका अधिकारी
 नगर पालिका कार्यालय
 वि. नमोह (म.प्र.)

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कार्यालय नगर परिषद पटेरा		
जिला दमोह		
Target v/s Actual Recovery		
Particulars	Target amount	Actual recovery
संपत्तिकर	2,53,210	1,21,044
समेकित कर	3,85,560	1,79,560
नगरीय विकास उपकर	63,562	30,386
शिक्षा उपकर	12,624	8,526
भूमि/भवन किराया	1,96,800	1,04,775
जल उपभोक्ता प्रभार	2,66,400	75,930
अन्य कर/शुल्क	4,88,346	4,65,928
कुल योग -	16,66,502	9,86,149

नगर प्रसिद्धि कार्यालय
नगर परिषद पटेरा
जिला दमोह (प्र.)



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

नगर परिषद पटेरा, जिला दमोह

s.no.	Parameters	Description			Observation in Brief	Suggestions
1	Audit of Revenue					
1	राजस्व कर	Receipts				
	Year 2019-20 Year 2018-19 % of Growth					
1	संपत्तिकर	141996	58948	-23%	Less recovery due to Public not Paying dues.	Serve Notice to Pending Recovery.
2	समेकित कर	502620	447120	-16%		
3	नगरीय विकास उपकर	36103	18372	-14%		
4	शिक्षा उपकर	10063	3298	-18%		
	कुल योग –	690782	527738			
	गैर राजस्व					
1	भूमि/भवन किराया	186925	261200	-31%		
2	जल उपभोक्ता प्रभार	463275	106314	41%		
4	अन्य कर/शुल्क	465928	250285	74%		
	कुल योग –	1116128	617799			
	महा योग –	1806910	1145537			

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

Name of ULB-PATERA

Name of the Auditors -RISHAB K JAIN AND ASSOCIATES

Sr. no	Parameters	Descriptions	Observation in Brief	Suggestion
1	Audit of Revenue	We have audited the revenue of Nagar Parishad from various Sources	Observation in Brief Recovery is less against Target/Delay Deposit in Some times.	Suggestion Serve Notice to Pending Recovery.
2	Audit of Expenditure	We have performed test check of Payment Vouchers entered in the Main Cash Book and Grant Register.	No Material Observations	NA
3	Audit of Book Keeping	We checked all the Books of Accounts prepared by the ULB (Main Cash Book, Cashier Cash Book, Grant Register etc)	We observed that ULB has not maintained Fixed Assets Register	ULB should prepare fixed assets register and update it time to time
4	Audit of FDR	There has been no Fixed Deposit made by the Nagar Parishad. Therefore, no interest income arises from FDR.	NA	NA
5	Audit of Tenders /Bids	We have test checked the tender/bid files and found that the process have been properly followed and was as per the rules.	No Observations	NA
6	Audit of Grants & Loans	We have checked and verified the Grants received from Central and State Government.	No Material Observations	NA
7	Incidences relating to diversion of fund from Capital receipts /Grants/Loans to Revenue Nature expenditure & from one Scheme / Project to another.	We did not observed any of such cases.	No Observations	NA
8	Any Other			
	a)Percentage of revenue Expenditure (Establishment, Salary ,operation & Maintenance) with respect to revenue receipts (tax & non tax) excluding Octroi, Entry tax,	Revenue Expenditure = 25280091 & Revenue Received tax & Non Tax = 27992982 (Revenue Expenditure/Revenue Received) (25280091/27992982)=90.31 %	We Observed that Revenue expenditure is majorly done from grants and revenue income from own resources is very low	
	b) Percentage of Capital Expenditure with respect to Total Expenditure.	Capital Expenditure =76973016 & Total Expenditure 102253107 Ratio = 75.28% (76973016/102253107)	We observed that the major source of capital expenditure is Grants due to low recovery of taxes from public	We suggest that Serve Notice to Pending Recovery and not provide any support by nagar parishad to defaulting Person

[Signature]
RISHAB K JAIN

[Signature]
RISHAB K JAIN