

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

Name of ULB :- Nagar Parishad Thandla

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

S.No	Parameter	Description	Observation	Suggestion
1	Audit of Revenue	The auditor is responsible for audit of revenue from various sources.	We have verified revenue from various sources and our observation are mention in below points.	<p>1) Decline in revenue is majority due to non-collection of taxes because of lack of manpower and robust collection methods. Hence proper staffing is required and some robust methods like collecting the tax by sending the staff directly to homes for collection of cheques or with card swiping machines to collect the tax, such methods should be adopted.</p> <p>2) Various schemes and incentives should be introduced on regular intervals to increase the revenue collection.</p> <p>3) The cash /bill /receipt books should be maintained by only one person. Further the receipt of daily taxes should be done by a single person rather than different individuals.</p>
		He is also responsible to check the revenue receipt from the counterfiles of receipt books and verify that the money received is duly deposited in respective bank account	The revenue receipt was verified with counterfiles on sample basis and it was observed that the same was deposited timely in respective bank accounts.	
		Percentage of revenue collection increases/decrease in various heads in property tax ,samekit kar , shiksha upkar, nagriya vikas upkar and other tax ,compared to previous year shall be part of report.	The comparison of all the taxes with regard to yearly targets have been duly verified and is forming part of report, annexed herewith.	
		Delay beyond 2 working days shall be immediately brought to the notice of commissioner/ cmo.	We have verified the bank statements given to us against the receipt and we found that there was no delay beyond 2 working days in depositing cash into respective bank accounts.	
		The entries in cash book shall be verified	The entries in cash book have been verified and we observed that contra bank entry made during the year in cash book and same is included in income and expenses, the same was rectified in our report.	
		The auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly targets .	The targets given to the ULB with regard to revenue recovery are yearly. As per the information provided to us the targets of revenue recovery were not met.	
		The auditor shall verify the interest income from FDRs and verify that interest income are duly and timely accounted for in cash.	There were no FDRs that were created during the audit period.	
		The cases where the investment are made on lesser interest rates shall be brought to the notice of the commissioner / cmo.	As per the information provided to us there were no such cases.	
		The auditor is responsible for audit of expenditure under all the schemes	We have verified expenditure under all the schemes	

मुख्य नगर पालिका अधिकारी

रिजल्ट नगर परिषद गावला


2	Audit of Expenditure	<p>and our observation are mention in below points.</p> <p>The entries in cash book have been verified from relevant vouchers and no discrepancies found.</p> <p>The monthly balances of cashbook was checked and the errors were not rectified.</p> <p>There is no such bifurcation of expenses, the payment of every expense is made from a single bank account in which the amount of various grants are credited. Given the above situation we are unable to form an opinion on whether the expenditure are done from a particular scheme or not.</p> <p>The expenditure were checked on sample basis and expenditure is in accordance with the applicable directives.</p> <p>On the basis of our audit we have observed that all the expenditure have been supported by financial and administrative sanctions accorded by competent authority and are limited to the administrative and financial limits of the sanctioning authority.</p> <p>The expenditure were in accordance with the applicable directives, except for following observation: 1. There are no completion certificates and no testing report in most of the files of construction. Also in some cases the quotations were on blank pages instead of Letter heads of the firm. 2. There were no pre/post photographs of the construction sites in the files.</p> <p>During our audit we have observed that there were no utilization certificates made by the ULB.</p> <p>As per observation there were no advances given by ULB during the period of the audit.</p> <p>We have verified the books of accounts as well as stores and our observation are mention in below points.</p> <p>The ULB is still doing accounting on single entry basis. Double entry system should be established fully, so that the financial accounts depict the real status by taking into account the opening balances.</p>	<p>1. On the Notesheet the CMO and The President should put there official Seal with the Signature.</p> <p>2. The attendance register should be kept with a person incharge and should be daily verified and signed by the CMO/Chief Accountant.</p> <p>3. The completion report and testing report of the project should be attached in the files as in many of the files the completion report and testing report were missing.</p> <p>4. Voucher should be serially numbered and reference to be given in Cash Books</p>

3	Audit of Book Keeping	<p>The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances . all the cases of non recovery shall be specifically mentioned in audit report.</p> <p>The auditor shall verify that all the temporary advances have been fully recovered</p> <p>Bank reconciliation statement [BRS] shall be verified from the records of ULB and the bank concerned.</p> <p>He shall be responsible for verifying the entries in the grant register . The receipt and payments of grants shall be duly verified from the entries in the cash book.</p> <p>The auditor shall verify the fixed asset from other records and discrepancies shall be brought to the notice of commissioner /cmo.</p> <p>The auditor shall reconcile the accounts of receipt and payment especially for project fund</p> <p>The auditor is responsible for auditor of all fixed deposit and term deposit.</p> <p>It shall be ensured that proper record of FDR are maintained and all renewals are timely done.</p> <p>The cases where FDR/TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of commissioner /cmo.</p> <p>The auditor is responsible for audit of all tenders/bids invited by the ULB's.</p> <p>He shall check whether competitive tendering procedures are followed for all bids</p> <p>He shall verify the receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period .</p> <p>The bank guarantees, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing banks.</p>	<p>As per information and explanation given to us there were no advances given by ULB during the period under audit.</p> <p>As per information and explanation given to us there were no temporary advances given by ULB during the period under audit.</p> <p>The Bank reconciliation statements were prepared and no discrepancies were found.</p> <p>The entries in the grant register were verified. And the Receipt and Payment of grants were duly verified from the entries in the cash book.</p> <p>We have observed that the ULB has not prepared the Fixed asset register.</p> <p>The project fund has been reconciled with the receipts and payments no major irregularity found.</p> <p>There were no FDRs that were created during the audit period.</p> <p>We have verified all the tenders/ bids invited by ULBs and our observation are mention in below points.</p> <p>competitive and tendering procedures are followed for all bids.</p> <p>We did not find any error in the receipt of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.</p>	<p>The books of accounts are not fully shifted to ERP Software, still the revenue collection is recorded under Single entry system, hence full /complete transition should be done.</p> <p>FDRs should be created out of excess funds so that the funds are not idle and are constantly generating revenue.</p>
4	Audit of FDR			
5	Audit of Tender/ Bids			<p>1) More competitive tendering processes should be implemented.</p> <p>2) The limit of online tendering should be reduced so that more and more tenders are put online so as to increase the transparency.</p>

23.02.2024  
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		<p>The conditions of BG's shall also be verified; any BG with any such condition which is against the interest of the ULB shall be verified and brought to the notice of commissioner/CMO</p> <p>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 ULBs.</p>	<p>As per the information and explanation provided to us there were no Bank Guarantees received by ULB during the period of audit.</p>	
		<p>The auditor is responsible for audit of grants given by Central Government and its utilization.</p> <p>He is responsible for audit of grants received from State Government and it's utilization</p> <p>He shall perform audit of loans provided for physical infrastructure and its utilizations. During this audit the auditors shall specifically comment on the revenue mechanism i.e. whether the asset created out the loan has generated the desired revenue of not. He shall also comment on the possible reasons for non generation of revenue.</p>	<p>We audited the grant register provided to us by the accountant at ULB giving in the details of Central as well as State government grants. As per the information and explanation given to us all the entries of grant receipt and expense is being recorded in that register. Further there was no basis provided to verify the same. Hence we are unable to form any opinion on the same.</p>	<p>1) More and more assets should be created for the welfare of the people as well as for generating more revenue. 2) Idle funds should be invested in Mutual funds, as they provide better returns against any other form of investment.</p>
6	Audit of Grants and Loans	<p>The auditors shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure and from one scheme/project to another</p>	The expenditure is in accordance with the applicable directives.	
		As informed by the accountant, grants are received by state Government and Central Government without information / receipt advice or any documentary evidence	Actual utilization of grants was not traceable due to absence of audit trail and documentary evidence	Piper Scheme wise Grant Ledger shall be maintained
7	Incidences relating to diversion of fund from capital Receipt/Grant/Loans to Revenue Nature Expenditure And from one Scheme/ Project to Another.			
8	a) percentage of revenue expenditure (establishment, salary, operation and maintenance) with respect to revenue receipts (Tax& Non Tax)	As per the Management Explanation in respect to evenue expenditure (establishment, salary, operation and maintenance) with respect to revenue receipts (Tax& Non Tax)	Percentage of Revenue Expenditure in respect to Revenue Receipt is 111.15 % as per the information given by the management	
	b) Percentage of Capital expenditure with respect to Total expenditure	Capital Expenditure are identified as per the Management explanation	Capital Expenditure is 38 % of Total Expenditure as per the information given by the Management	
9	whether all the temporary advances have been recovered or not	The auditor shall verify that all the temporary advances have been fully recovered	As per information and explanation given to us there were no temporary advances given by ULB during the period under audit.	

10	whether bank reconciliation statement is being regularly prepared	Bank reconciliation statement [BRS] shall be verified from the records of ULB and the bank concerned.	Opening Bank Balance and Closing Bank Balance Not Available with Separate Bank wise in Cash Books . So we have taken Opening Balance and Closing Balance as per Bank Balances in our Report. Bank reconciliation Statement not prepared and reconciled on Monthly basis	Bank Statement Should be prepared and reconciled on Monthly basis for transparency in Books of Account
11	Any Other	some other discrepancy were found	Penalty levied on GST return and TDS Return During Audit period due to not filing GST Return and TDS Return on time. PT return not Found during verification	1) TDS and Commercial tax returns should be filed. 2) All Statutory Compliances should be complied on timely basis to avoid interest and Penalty

  
**मुकुन्द नगर पालिका अधिकारी**  
**प्रमाणित नगर प्रमुख कार्यालय**

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

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

S. no.	Parameters	Description				Observation In Brief	Suggestions
		Receipt In Rs.					
		Year 2018-19	Year 2019-20	% of Growth	We observe that revenue collection from various taxes and duties are increasing in comparison to previous years/ budget target	We Suggest to increase in revenue by employing more manpower and proper responsibility to be assigned with performance basis	
	राजस्व कर वसूली						
	सम्पत्तिकर	786140.00	1425486	81.33			
(i)	समीकृत कर	325942	360280	10.54			
(ii)	नगरीय विकास उपकार	156470	257775	64.74			
(iii)	शिक्शा उपकर	141261	256560	81.62			
(iv)	कल योग	1409813.00	2300101	63.15			
	नगर राजस्व वसूली						
(i)	भवन भूमि किरया	546213	408254	-25.26			
(ii)	जल उपभोक्ता प्रभार	2445860	2467490	0.88			
(iii)	टोस अपशिष्ट प्रबंधन						
(iv)	अन्य कर / शुल्क	3210286	4593061	43.07			
	कल योग	6202359	7468805	20.42			
	महा योग	7612172.00	9768906.00	28.33			

सुख नगर पालिका अधिकारी  
२०१९ नगर वरिष्ठ पाठना

Balance Sheet as on 31st March 2020

Liabilities		Amount	Assets	Amount
जनरल फण्ड		6403512	बैंक में जमा फिक्स्ड डिपोजिट	2888625
			बैंक अतिम शेष	2308
			BOB 05740100018629	1848897
		20910445	BOB 22830100006698	72388
हुडको लोन			BOB 22830100009336	34041
Provisions			BOB 22830100010788	972439
वैतन अमानत		2262043	BOB 22830100011566	3211828
वैतन		165178	LAHBAD BANK 50430775523	38423
भ्रवत निर्माण		19680	JILA SAHAKARI BANK 658105071093	633
जी एस टी दंड एवम TDS		253982	NJGB 503210100002112	104264
कानूनी प्रभार (लीगत फीस )		90000	NJGB 503210200000985	339877
नए रास्ते नाली निर्माण		20000	NJGB 5032102100000033	31668
अमानत		827182	SBI 11509441878	138755
श्रमिक उपकार कर		165167	SBI 53032830816	4708248
अन्य देय		70800	SBI 53032834345	240480
			SBI 53032845879	100189
			नगद, बैरोस	
			Net Loss	16454925
TOTAL		31187989	TOTAL	31187989

कदे राव एण्ड एमआर

(चार्ल्स एकोउट)

फार्म निजी - 003084S

सी. ए. सावन शादिधा

(पार्श्वर)

मं.न. 409459

## स्थान - इंदौर

दिनांक - 14/09/2020

UDIN : 20409459AAAABC1804

मुख्य नगर पालिका अधिकारी  
(कानून) नगर परिषद् धावला

# Nagar Parishad Thandla, Dist. Jhabua, MP

Income and Expenditure Account for the period ended 31.03.2020

Receipt	Amount	Amount	Payment	Amount	Amount
<b>Income During the Year</b>			<b>Expenditure During the Year</b>		
चंगीक्षति पूर्ति मूआवजा	16974317		सामान्य प्रशासन स्थापना	2013953	
सम्पत्तिकर चालू	671827		आकस्मिकता	2332859	
सम्पत्तिकर बकाया	753659		पार्षद पदाधिकारी मानदेय	130000	
समोक्तिकर चालू	130680		राजस्व स्थापना	1860821	
समोक्तिकर बकाया	229600		स्टेशनरी फॉर्म छपाई	10712	
नगरीय विकास उपकर चालू	125074		अग्नि शमन आकस्मिक प्रभार	391479	
नगरीय विकास उपकर बकाया	132701		प्रकाश शाखा स्थापना	1343578	
शिक्षा उपकर चालू	125501		सामग्री क्रय बल्ब आदि	616363	
शिक्षा उपकर बकाया	131059		विद्युत प्रवाह	3178057	
यात्रीकर मूआवजा	1945416		जल प्रदाय स्थापना	3559261	
पशु पजीयन फीस	126752		मर्मन्मत संधारण	17238835	
स्टाम्प ड्यूटी	346000		जन स्वास्थ्य स्थापना	8033235	
नजूल भूमि से भिन्न अन्य भूमि से प्राप्तियां	201000		अस्थायी स्थापना झाड़ू	5860694	
घर भवन सराय किराया चालू	248174		कचराघर स्थापना फिनाइल , डी. डी. पाउडर	525837	
घर भवन सराय किराया बकाया	160080		ट्रेक्टर डीजल , मर्मन्मत	3439155	
बाजार बैठक	549070		कांजी हाउस स्थापना	1073842	
आवेदन प्रमाण पत्र प्रतिलिपि	817513		वाटिका स्थापना	785034	
अस्थायी सड़क दखल	526740		आकस्मिकता ( वाटिका मर्मन्मत )	455349	
समझौता क्षतिपूर्ति	100		लोक निर्माण स्थापना	310048	
विनिधानो पर ब्याज	340980		भवन मर्मन्मत	15000	
राज्य वित्त आयोग	4933000		भवन निर्माण	889002	
मूलभूत अनदान	4051000		नए रास्ते नाली निर्माण	1317250	
सड़क मर्मन्मत अनुरक्षण	1385000		मर्मन्मत नवीनीकरण	2521201	
14वा वित्त आयोग	9831000		समाचार पत्र पत्रिकाएं	13313	
जलकर ए	1213755		डी ए बोनस वर्दी	1336688	
जलकर बी	1253735		विविध व्यय	2289260	
विविध आय	955920		सार्वजनिक भेला प्रदर्शनी	1112394	
			कानूनी प्रभार	150000	

प्रमुख नगर पालिका अधिकारी  
प्रमुख नगर परिषद धान्दला






# Nagar Parishad Thandla, Dist. Jhabua, MP

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

Receipt	Amount	Amount	Payment	Amount	Amount
रोकड़ या बैंक बही के अनुसार प्रारंभिक शेष			Payment During the Year		
प्रारंभिक शेष			सामान्य प्रशासन स्थापना	2013953	
BOB 05740100018629	2231		आकरिस्मकता	2332859	
BOB 22830100006698	2229817		पार्षद पदाधिकारी मानदेय	130000	
BOB 22830100009336	70003		राजस्व स्थापना	1860821	
BOB 22830100010788	179294		स्टेशनरी फॉर्म छपाई	10712	
BOB 22830100011566	14593479		अविन शमन आकरिस्मक प्रभार	391479	
ILAHBAD BANK 50430775523	5968859		प्रकाश शाखा स्थापना	1343578	
JILA SAHAKARI BANK 668105071093	122524		सामग्री क्रय बल्ब आदि	593787	
NJGB 503210100002112	245067		विद्युत प्रवाह	3177065	
NJGB 503210200000985	1262110		जल प्रदाय स्थापना	3559261	
NJGB 503210210000033	540000		मरम्मत संधारण	16762885	
			जन स्वास्थ्य स्थापना	5860694	
SBI 11509441878	30615		अस्थायी स्थापना झण्डा	5291929	
SBI 53032830816	339404		कचराघर स्थापना फिनोडल , डी. डी. पी. पाउडर	514301	
SBI 53032834345	46458		ट्रेक्टर डीजल , मरम्मत	3439155	
SBI 53032845879	147346	25777207	कांजी हाउस स्थापना	1073842	
			वाटिका स्थापना	785034	
Receipt During the Year			आकरिस्मकता ( वाटिका मरम्मत )	69762	
			लोक निर्माण स्थापना	310048	
			भवन मरम्मत	15000	
			भवन निर्माण	782956	
चूंभीक्षति पूर्ति मआवजा	16974317		नए रास्ते नाली निर्माण	1185066	
सम्पत्तिकर चालू	671827		मरम्मत नवीनीकरण	1947424	
सम्पत्तिकर बकाया	753659		समाचार पत्र पत्रिकाएं	13313	
समेकितकर चालू	130680		डी ए बोनास वर्दी	1336688	
समेकितकर बकाया	229600		विविध व्यय	2162132	
नगरीय विकास उपकर चालू	125074		सार्वजनिक मेला प्रदर्शनी	1134220	
नगरीय विकास उपकर बकाया	132701		कानूनी प्रभार	60000	
शिक्षा उपकर चालू	125501		जी एस टी टैंड एवम ब्याज	69012	
शिक्षा उपकर बकाया	131059		हडको ब्याज	1759347	
यात्रीकर मआवजा	1945416				

  
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 प्रमुख अधिकारी

पशु पंजीयन फीस	126752		हुडको मूल	1351875	
स्टाम्प ड्यूटी	346000		पूर्व वर्ष का भुक्तान	46392	
नजूल भूमि से भिन्न अन्य भूमि से प्राप्तियां	201000		पूर्व वर्ष का जी एस टी भुक्तान	142774	
घर भवन सराय किराया चालू	248174		TDS टंड	3983	
घर भवन सराय किराया बकाया	160080		अमानत	734404	
बाजार बैठक	549070		जी एस टी भुक्तान	263400	
आवेदन प्रमाण पत्र प्रतिलिपि	817513		TDS भुक्तान	265478	62794629
अस्थायी सड़क दखल	526740				
समझौता क्षतिपूर्ति	100		बैंक अंतिम शेष		
विनिधिनो पर ब्याज	340980		BOB 05740100018629	2308	
राज्य वित्त आयोग	4933000		BOB 22830100006698	1848897	
मूलभूत अनुदान	4051000		BOB 22830100009336	72388	
सड़क मरम्मत अनुरक्षण	1385000		BOB 22830100010788	34041	
14वा वित्त आयोग	9831000		BOB 22830100011566	972439	
जलकर ए	1213755		ILAHBAD BANK 50430775523	321828	
जलकर बी	1253735		JILA SAHAKARI BANK 658105071093	38423	
विविध आय	786666		NJGB 503210100002112	633	
सार्वजनिक प्रदर्शनी मेला आय	129580		NJGB 503210200000985	104264	
सफाई टैक्स	80570		NJGB 503210210000033	339877	
निक्षेप अमानत	661312	48861861	SBI 11509441878	31668	
			SBI 53032830816	138755	
			SBI 53032834345	4708248	
			SBI 53032845879	240480	
			नगद बैलेंस	100189	11844439
Total		74639068	Total		74639068

कने राव एण्ड एमआर  
(चार्टर्ड एकोउन्टेन्ट)

फर्म रजि. नं. - 003084S

सी. ए. सावन नादिया  
(पार्टनर)

मै. नं. 409459

स्थान - इंदौर

दिनांक - 14/09/2020

UDIN : 20409459AAAAABC1804

मुख्य नगर पालिका अधिकारी  
(नगर परिषद धारवा)

Nagar Parishad Thandla, Dist. Jhabua, MP

Bank Reconciliation Summary Statement as on 31st March 2020

Sr.	Bank name	Bank Balance
1	BOB 05740100018629	2308
2	BOB 22830100006698	1848897
3	BOB 22830100009336	72388
4	BOB 22830100010788	34041
5	BOB 22830100011566	972439
6	AILAHBAD BANK 50430775523	3211828
7	JILA SAHAKARI BANK 658105071093	38423
8	NJGB 503210100002112	633
9	NJGB 503210200000985	104264
10	NJGB 503210210000033	339877
11	SBI 11509441878	31668
12	SBI 53032830816	138755
13	SBI 53032834345	4708248
14	SBI 53032845879	240480
	Total	11744250

मुख्य नगर पालिका अधिकारी  
नगर परिषद थान्डला