AUDIT REPORT

FOR THE PERIOD

01.04.2023 TO 31.03.2024

NAGAR PARISHAD

SEONDHA, DIST. DATIA (M.P.)

INDEPENDENT AUDITOR'S REPORT

To

Directorate, Urban Administration & Development, MP.

Report on the Financial Statements

We have audited the financial statements of Nagar Parishad, Seondha Distt-Datia (MP) which comprise the Receipts & Payment Account and Income & Expenditure Account for the year ended as at 31.03.2024.

Management Responsibility for the financial statements

Management of the Nagar Parishad is responsible for the preparation of these Financial Statements that give true and fair view of the receipt and payment in accordance with Urban Local Bodies Act and Madhya Pradesh Municipalities Act, 1961. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We have taken into account the provisions of the Act, the accounting standards and matters which are required to be included in the auditor's report under the provisions of the relevant act.

We have conducted our audit in accordance with standards on auditing issued by the Institute of Chartered Accountants of India. 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 mis-statement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The Procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for expressing an opinion on the effectiveness of the entity internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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We believe that the audit evidence we have obtain is sufficient and appropriate to provide a basis for qualified audit opinion.

Basis for Qualified Opinion

The Nagar Parishad has prepared its financial statements on the basis of single entry principle although the double entry principle has made mandatory to all urban local bodies since 01-04-2013. As it is practicing single entry system of accounting balance sheet could not be formed as explained to us by the parishad The Expenses were booked in cash book by the name of Taxes such as Commercial Tax, TDS, Labour Tax etc, these should be booked in their respective expenditure heads. Further there are many omission, commission & totaling errors in cash book.

During the year heavy Return of Deposits were made (i.e. Other Deposits) but as the parishad is not maintaining proper accounts, Ledgers it is impossible for us to determine that whether deposits were returned to the same person who has made such deposit.

Qualified opinion

Our opinion, and to the best of our information and according to the explanation given to us, except for the effects of the matter described in the basis of qualified opinion paragraph, the financial statement gives the information required by the relevant act and give a true and fair view in conformity with the accounting principles generally accepted in India-

1. In the case of Receipts and payments Account, of the Receipts & Payments for the year ended on 31st March 2024.

2. In the case of Income & Expenditure Account, of the Excess of Income over Expenditure for the year ended on 31st March 2024.

Report on other Legal and Regulatory Requirements

As required by the order of Joint Director of Directorate, Urban Administration&

Development, MP

Further, we 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 books of account as required by law have not been kept by the Nagar Parishad Seondha, so far as appear from our examination.

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c. The receipt and payment are in agreement with cashier cash book and cash book maintained by the account officer.

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Partner
CA Kapil Nagpal
M. No. 446148
UDIN : 24446148BKECIW2586

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COMMENTS TO AUDITOR REPORT ON THE BASIS OF AUDIT SCOPE

AUDIT OF REVENUE

- Checking of Revenue from various source such as Property Tax, Water Tax, Samekitkar, Education Cess, Rent, Interest and various funds has been done. The revenue receipts are checked on test basis from counter files of Receipt Book and was found satisfactory, all the receipts are properly recorded in Books and same are deposited in bank on next day except in case of bank and public holidays.
- Revenue receipts from counter foil are checked and found proper and in accordance with the rules. Receipt books are also maintained properly.
- The following errors related to income in the cash book were found:

1. There is totaling error in connection with the cash book, which has been corrected in the cashbook during the year, which is inappropriate. As per annexure attached cashbook error.
2. The amount which is received directly in the bank account, the same is not being entered in the income register by the Council timely.
3. No information or records were made available for Quarterly and Monthly revenue targets, so no opinion could be formed on any lapse in revenue recovery during the period. It is advised to have a proper record of Monthly and Quarterly Targets and proper action should be initiated towards the recovery and a separate committee of people should be set to achieve the recovery Targets.
4. Surplus funds by the Nagar Parishad, Seondha have not been invested in the form of Fixed Deposits.
5. The double entry book keeping system is not implemented by the concerned Urban Local Body.
6. During the audit, on verification of books and store on test check basis it was observed that the books and stock are maintained but not updated on regular basis, same is brought to the notice of CMO, Nagar Parishad, Seondha and have assured that now onwards all the books will be updated timely.
7. Surplus funds by the Nagar Parishad Seondha have not been invested in the form of short term Fixed Deposits.

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AUDIT OF EXPENDITURE

- Checking of expenditure under all schemes has been done.
- All receipts and payments are duly authorized. During the audit, it was found that there was no practice of checking monthly balances which result in omission of entries such as saving bank Interest and Bank charges, thus it is suggested that the balances of cash book should be verified with bank balance on monthly basis.
- There is no one-to-one correlation between the receipt of grant and its corresponding utilization. Further in case of grants there was no specific usage order (Sanction order) mentioned. Also, no Utilisation Certificate provided to us.

Observations related to the monthly balance of Cashbook:

- In Cash book daily balances of all bank account are not mentioned.
- Cash and bank balance in cash book are not being marked separately, due to which there is no clear description if any day cash is not deposited to bank.

AUDIT OF BOOK KEEPING

- Audit of Scheme Wise Cash book, Stock register, EMD règister, Tender Register, Ledger has not been prepared.
- Accounting rules are followed during preparation of Books of accounts however all the books are maintained on single entry system.
- Accounts must be maintained on accrual basis on double entry system as per Madhya Pradesh Municipal Accounting Manual. (MPMAM). Interest on FDR is not accounted on Accrual Basis.
- Internal audit system should also be implemented for proper and timely reporting.
- Annual work plan must be prepared by ULB.
- No register has been formed in respect of the advances given to the council by its employees.
- Fixed Asset register are not maintained by ULB and fixed assets are not numbered physically.

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AUDIT OF FDR

- It is been observed that inspite of excess balances in bank, short term FDR has not been made on regular intervals which resulted in the revenue leakages to the council in the form of FDR Interest.
- FDR register in not properly maintained.
- FDR receipts not provided.

AUDIT OF TENDER

Tendering Procedure has been followed for awarding tenders but it is being observed that:

- Tender register is not prepared properly.
- Condition of minimum technical experience in the tender process is not kept by the council, as a result, the council cannot ensure the minimum guarantee in the work done by the council tender.
- Competitive online E-tendering procedure is followed for Tenders more than Rs.2 lakhs.
- Tender Fees, form fees have been charged and EMD and performance guarantee are called by ULB and the same has been accounted properly.
- EMD registers are also prepared.
- No cases of Bank guarantees are found during the course of audit.
- No error has been observed in contract termination process.

AUDIT OF GRANTS & LOANS

- Audit of Grant received under different schemes such as 15 vitya ayog, MoolBhut, Chungi Shatipurti etc has been done by us.
- Scheme wise Cash books should be maintained by ULB.
- During the audit we found that Grant Register, and Loan Register has not been prepared by the Council.

OTHERS

- Statutory compliances are not followed by ULB. TDS, Commercial tax and Labour tax has been deducted and deposited in treasury but returns have not been filed for the same till date however no details of return are available.
- Professional tax has been deducted and deposited however no details of return are available.
- The building rent register is not being updated on the basis of the daily register, which, as a result, exact information regarding the building rent recovery can't be obtained from the Building Rent Register. The register used for property tax, consolidated tax, urban development

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cess and education cess is not being updated on the basis of Daily Collection Register, as a result the exact information related to recovery can't be obtained from the register

- Single entry book keeping system should be migrated into Double entry book keeping system through use of certain accounting software such as TALLY.
- Separate bank registers should be made for each bank.
- The concerned Urban Local Body should close or make operative their non-operative bank accounts.

Maintenance of registers to be compulsorily followed

a) Fixed Assets Register

b) Advance Tracking Register

c) Bank wise Cheque Issue Register

d) Grant register along with Sanction Letter.

e) Grant Utilization Register

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED ON 31st MARCH 2024 (Annexed to and forming the part of the Auditor's Report)

- Accounts has been maintained on cash Basis.
- Cash book has been maintained and written on Daily basis.
- Voucher in respect of some petty expenses have not been furnished to us. However, it has been explained to us the legitimate needs of the Council.
- The Taxes such as TDS, Sales tax, labour Tax, Professional tax were directly debited in Receipt and payment account which is not the right practice and these expenses should be debited to their respective expenditure heads.
- All the bank balances have been taken as per books of accounts and are subject to confirmation/reconciliation.
- As explained to us amount received under head Chungi Chati is revenue Receipt hence it is taken as Revenue Receipt in Income & Expenditure Account.
- As explained to us amount received under PM Awas Yojana is capital receipts hence it is taken as Capital Receipt in Receipt & Payment Account against which expenses. is made by transferring the said amount to bank account of beneficiaries account which as explained to us is not of Revenue nature hence the same is not considered while preparing Income & Expenditure Account.
- Considering the quantum of transactions made by the nagar parishad expenses are checked on sample basis.
- Usually, Nagar parishad was unable to provide us vouchers relating to expenditure made by them.
- Bank Reconciliation is not prepared by the parishad on regular basis which leads to difference in balance as per cash book and bank statement.

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To

The Auditor
M/s KNVA & CO
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Management Representation

- The management of the parishad is responsible for maintenance of Receipt and Payment Account and Income and Expenditure Account
- The Following Bank account are only present in council and are certified below

BANK	A/C no.
SBI SEVDA	112380000758
SBI SEVDA	36711517833
SBI SEVDA	112380000849
SBI SEVDA	11238011239
SBI SEVDA	31682950998
SBI SEVDA	11238010938
PNB SEVDA	866000100015133
MADHYA PRADESH GRAMIN BANK	202861110000007
MADHYA PRADESH GRAMIN BANK	202861010001222
AXIS BANK	920010042037147
AXIS BANK	920010041534980
HDFC BANK	50100269494979
ALLAHABAD BANK	50431481501
SBI DATIA	530199980484
POST OFFICE SEVDA	81869666662

- No fixed asset register is updated in our Parishad.
- Cash Book is Maintained online and updated on Daily Basis.
- We follow Cash Basis of Accounting.
- All the receipts are deposited in bank on next working day except in case of bank and Public Holiday
- No Monthly or Quarterly Target details was provided during audit.
- We certify that all the Investment in form of Fixed Deposit were made at best available interest rate.
- No records were made available regarding details for expenditure under particular scheme.
- All the Books and other records are maintained in accordance with the guidelines directives acts and rules issued by government of India/state Government.
- Ucs for some of the scheme and funds were not made available for audit

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Balance As on 01.04.2023

S/N	Bank	A/c no	Opening as per bank statement	Opening as per cash book
1	SBI SEVDA	112380000758	Statement not available	1,562.00
2	SBI SEVDA	36711517833	1,86,115.56	1,86,115.00
3	SBI SEVDA	112380000849	2,095.02	2,095.00
4	SBI SEVDA	11238011239	1,899.34	1,199.00
5	SBI SEVDA	31682950998	1,78,539.00	1,78,539.00
6	SBI SEVDA	11238010938	8,413.52	8,413.00
7	PNB SEVDA	866000100015133	20,81,572.58	20,81,572.00
8	MADHYA PRADESH GRAMIN BANK	202861110000007	5,22,547.96	5,22,547.00
9	MADHYA PRADESH GRAMIN BANK	202861010001222	62,741.65	62,741.00
10	AXIS BANK	920010042037147	16,26,636.00	16,26,636.00
11	AXIS BANK	920010041534980	16,666.00	16,666.00
12	HDFC BANK	50100269494979	Statement not available	12,658.00
13	ALLAHABAD BANK	50431481501	2,10,063.65	2,10,063.00
14	SBI DATIA	530199980484	36,57,083.50	36,57,081.00
15	POST OFFICE SEVDA	81869666662	Statement not available	10,834.00

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Balance As on 31.03.2024

S/N	Bank	A/c no	Closing as per bank	Closing as per cash book
1	SBI SEVDA	112380000758	Statement not available	-
2	SBI SEVDA	36711517833	186115.56	1,86,115.00
3	SBI SEVDA	112380000849	2151.02	2,139.00
4	SBI SEVDA	11238011239	1951.34	2,761.00
5	SBI SEVDA	31682950998	192592	1,92,592.00
6	SBI SEVDA	11238010938	8643.52	8,413.00
7	PNB SEVDA	866000100015133	2002.58	2,002.00
8	MADHYA PRADESH GRAMIN BANK	202861110000007	29771.16	29,771.00
9	MADHYA PRADESH GRAMIN BANK	202861010001222	3804.95	3,804.00
10	AXIS BANK	920010042037147	131875	11,02,366.00
11	AXIS BANK	920010041534980	17174.6	16,666.00
12	HDFC BANK	50100269494979	13438	12,658.00
13	ALLAHABAD BANK	50431481501	215915.65	2,10,063.00
14	SBI DATIA	530199980484	21748914.5	2,17,48,914.00
15	POST OFFICE SEVDA	81869666662	Statement not available	10,834.00

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Annexure

- Last Year Audited Balance sheet Only Cashbook balance carry forward in books properly other opening balance not checked because proper books of account not maintained by ULB. ULB not provide e palika software access or data. as per discussion by department mismatch in epalika software data and manual books of account data. We suggest that e palika software run by department.
- Loan Register not maintained.
- Sanchit nidhi cashbook not maintained no clarification provided to us .
- The advances given by ULB, register of advances has not been maintained by the ULB.
- Grant wise registers were not been provided to us for the verification of the amounts. Bifurcation of revenue grants and capital grants not on record. The amount of payment made out of capital expenditure grant on fixed assets and capital expenditure grant on others should be maintained.
- ULB Should be Transfer of 5% of revenue receipt as per the state Govt. Circular no. 403/18//F/7 dated 16 July 1974 is to be done by corporation every year.
- The cash book and other records dedicated for the entries of Pradhan Mantri Aawas Yojna is not provided by the ULB. Also, the incomes and expenditures of PMAY are not considered while preparing books of accounts of the ULB.
- Party wise details of the bank guarantee and withheld money and retention money should be maintained, it needs proper reconciliation.
- In respect of EPF and ESI, no records have been made available to us for the verification of the same.
- Fixed assets register was not provided to us thus we were unable to verify the details of Fixed assets. The balances of Fixed assets stated in balance sheet are subject to physical verification, revaluation. In absence of mentioned information we are unable to comment on the same. Therefore it is advised to keep proper record of fixed assets and put the serial number on all the fixed assets of the ULB. Record of Fixed assets should be prepared according to directions given in MPMAM and annexure of Fixed Assets should be prepared under bifurcation in following two heads :-

  Fixed Assets against ULB Fund
  Fixed Assets against Grant Fund

- Attendance records are still maintained manually in register even after the acquisition of biometric machines. Biometric machines should be used for attendance records and salary processing should be based on biometric machines. High manipulation in salary payments is possible in absence of biometric attendance resulting in higher salaries.

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Annexure

- ULB is showing zero balance in the inventories in the books, it has been explained that stationary, diesel, Petrol and other miscellaneous items are treated as expenditure at the time of purchase and do not form part of inventories.
- Late water bills collected by ULB are not collected with penalties or late fees. Such late fees should be recovered.
- No interest certificates were provided to us in order to verify the correctness of the amount shown as interest.
- Management has clarified that Local Fund Audit has also been conducted by Local Fund Audit Department in ULB latest audit report of Local fund has not been provided to us.
- ULB has not booked GST on RCM basis on Advocates bill payment properly because legal service under the purview of Reverse Charge Mechanism in GST Act, so it is suggested that the MC should book liability under RCM and maintain proper records.
- During the course of audit we are unable to find out the entries of Income of tender fees and liability of EMD in accounting maintained by ULB and in the financial statement, so it is advised that separate earnest money/Security deposit FDR register which is received from contractors/proposed bidders should be maintained.
- While verifying the vouchers on sampling basis , we noticed that expenses and incomes has not been booked in according to the accounting head prescribed in the MPMAM. We are unable to quantify the same. During our test check we have found that some capital expenditure has treated as revenue expenditure and vice versa. So we suggest that accounting should be done according to correct coding.
- List of Scrap and Dump vehicles was not provided to us for verification.
- Statement of Inventory was not provided to us.
- Log Book of the vehicles was no provided to us in order to verify the running of the vehicles.
- No safety measures for prevention of fire were found in the ULB.
- Various litigations & Statutory demands are pending against the corporation for which contingent liability should be made.
- Insurance cover of most of the vehicles owned by the ULB has expired and no steps are taken by the ULB for the renewal of such insurance. Insurance file and register should be maintained.
- Vehicles like tractors, trollies and other vehicles hired on contract by ULB are not properly documented. Agreement file not provided to us. Registration certificate and license should be obtained before hiring such heavy weight vehicles and log book hired vehicles not provided to us.
- Fixed asset register is not maintained by the ULB, so we are unable to do the verification of fixed assets and Fixed assets are not numbered.

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- Stock register and stationery register is not maintained by the auditee, so the verification of such items was no possible in absence of documents.
- As observed they do not maintain any advance register because of which is it unable to identify to whom they have given the advance and whether settlement has been done or not.
- Invoices for the payment of diesel do not mention the vehicle in which the diesel was poured. Invoices of the petrol pump should give complete details of vehicle number and date on which diesel was purchased.
- We are not provided with the ledgers by the Municipal Corporation. So, we are unable to comment on Income & Expenditure Account, Receipts & Payments A/c, Balance Sheet and Bank Reconciliation statements.
- The ledgers of the expenses are not maintained by the management, hence we cannot assume about the correctness of the income and expenditure details.
- CL register, Medical leave register and optional leave register is not maintained by ULB which makes the cross checking of salary calculations highly difficult for us.
- Measurement book for none of the works carried out by the ULB is made available for inspection during the audit schedule. The before and after pictures of construction done by them are not found.
- Pre and post completion pictures are not attached with vouchers of payment to the contractors for construction contracts. No third party bill is enclosed with the civil work payments only internal estimates has been provided.
- They do not maintain any record of the offline tenders issued by them. So we cannot predict how many offline tenders are issued during the period. They do not maintain any file of the tenders work because of which it is not possible for us to check the measurement book. It is suggested that tender record should be maintained so that we can come to know how much work is done, how much work is pending and how many tenders are allotted during the period.
- The rent of shops and other premises have not been fully recovered during the period. If the accrued rent would have been recovered then the income for the year would have been more.
- Monthly Basis Bank Reconciliation statement not provided to us.
- PFMS Accounts Details not provided.
- The requisite details to verify the regular compliance related to TDS under Income Tax law as well as under GST law has not been provided to us. We could not verify whether there are any outstanding demands, interest, penalty, late fees or any other sums under Income Tax or GST law.

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Heading	SR. NO.	Points to be Checked.	Remarks	Suggestion
Audit of Revenue	I.	The auditor is responsible for audit of revenue from various sources.	We have verified the cash book for audit of revenue from various sources i.e. Tax Revenues, Rental & Premium from Municipal Properties, Fees & other user charges, Revenue Grants, Interest Earned and other Revenue Receipts.	• Decline in revenue is majorly due to non-collection of taxes because of lack of manpower and 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. • Various schemes and incentives should be introduced on regular intervals to increase the revenue collection. • 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. • Nagar parishad take strict action for any revenue leakage and
	ii.	He is also responsible to check the revenue receipts from the counter files of receipt books and verify that the money received is duly deposited in the respective bank account.	We have verified revenue receipt on test check basis the revenue receipts were verified with counter files on sample basis and it was observed that the same was deposited timely in respective bank accounts.	
	iii.	Percentage of revenue collection increases decreases in various heads in property tax samekit kar shiksha upkar Nagariya vikas upkar and other tax, compared to previous year shall be part of report.	We have verified all the revenue collection details as provided to us and insert the same in Abstract Sheet Details as per **Annexure-1.**	
	iii.	Delay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO.	There are no any instances of Delay in receipts deposited in bank beyond 2 working days & brought to the knowledge of CMO. **Annexure-2.** No such case found	
	iv.	The entries in cash book shall be verified.	We have verified various cash book entries on test check basis we have verified cashbook with the receipts and payments vouchers.	
	v.	The auditor shall specifically mention in the report, the revenue recovery against the quarterly and monthly targets. Any lapses in the revenue	ULB did not fixed any quarterly and monthly targets. Only Budgeted yearly targets were fixed for revenue recoveries. ULB did not achieve its yearly revenue recovery targets. We have verified revenue recovery done by Nagar Parishad and financial details are providing in Abstract Sheet.	

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		recovery shall be a part of the report.		guide all the employees to do that task in sincere manner. We also found that there are few Bank Accounts in which idle amount deposited, we suggest Nagar Parishad should convert that accounts with Swip Accounts so that Nagar parishad will earn Iterest of FDR.
	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.	No case found	
	vii.	The cases where, the investments are made on lesser interest rates shall be brought to the notice of the commissioner/CMO.	No case found	
Audit of Expenditure	I.	The auditor is responsible for audit of expenditure under all the schemes.	We have test check expenditures under various scheme on the basis of entries in cash book. ULB has not prepared scheme wise cash book. Therefore, identification of scheme wise expenditure is not possible. We have covered all schemes expenditure on test basis.	• On the Notesheet the CMO and The President should put their official Seal with the Signature. • Whenever the signature of a Witness is taken the details of witness like the name, address should be mentioned. • The attendance register should be kept with a person incharge and should be daily verified and signed by the CMO/ Chief Accountant. • The completion report and testing report of the project should be attached in the files. • Nagar Parishad has
	ii.	He is also responsible for checking the entries in cash book and verifying them from relevant vouchers.	During the verification of voucher from entries in cash book, On Test check basis we have checked and verified cash book entries with relevant vouchers. Discrepancies noticed are mentioned in Attached Audit Note Sheet. Vehicle log book should be maintained on daily basis and checked and sign by authorized person.	
	iii.	He should also check monthly balances of the cash book and guide the accountant to rectify errors, if any.	We have checked monthly closing balance of cashbook and if there is any errors, we notified it to CMO/ Accountant.	
	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	ULB has not prepared any Scheme wise Cash book and scheme wise expenditures records. Grant register should be properly updated and maintained. where fund allocated to particular scheme can be ascertained. We have verified expenditure detail on test check basis	

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		brought to the notice of the commissioner/CMO.	provided to us and if there is any case where over payment done by Nagar Parishad, same are mentioned in Attached Audit Note Sheet.	made adequate payment to vendors under the applicable laws but we found some cases where payments were not according to that. We suggest that All the officials of nagar parishad must validated all the expenditure.
	v.	He shall also verify that the expenditure is accordance with the guidelines, directives, acts and rules issued by Government of India/ State Government.	Expenditure is accordance with the guidelines, directives, acts and rules issued by Government of India/ State Government. The expenditures were checked on sample basis as all construction work files were not presented before us for audit. The expenses were in accordance with the applicable directives, except for the following observation 1. Completion certificate and Testing reports in the files of construction not provided during the time of audit. 2. There were no pre/post photographs of the construction sites in the files provided to us during the time of audit.	
	vi.	During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.	On the basis of our audit, we have observed that all the expenditures 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. Although the CMO and president should put their official seal and signatures as in most of the vouchers and supporting the official seal was not found and is some the signatures were also missing.	
	vii.	All the cases where appropriate sanctions 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 observed.	
	viii	The auditor shall be	During the course of audit, no utilization certificate was made	

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		responsible for verification of scheme wise project wise Utilization Certificates (UCs). UC's shall be tallied with the income & expenditure records and creation of Fixed Asset.	available before us. Moreover, ULB has not prepared fixed asset register. ULB has not prepared scheme wise project wise UCs. Further records regarding income & expenditure are not maintained properly. During our audit we also found that Nagar parishad is not preparing any UCs regarding grant utilization.	
Audit of Book Keeping	I.	The auditor is responsible for audit of all the books of accounts as well as stores.	We checked all the books of accounts on test check basis maintained by the Nagar parishad and we also find that there are some important registers are not prepared by ULB like Ledger, FAR, Bills payable etc.	• The books of accounts are not fully shifted to SAP, still the revenue collection is recorded under Single entry system, hence full/ complete transition is done. • All books are maintained in well condition and we suggest that the same should to carried for future, and we also suggest Nagar parishad to maintained Ledger, FAR and other register.
	ii.	He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to Urban Local Bodies. (ULBs) Any discrepancies shall be brought to the notice of Commissioner/CMO.	Although ULB has shifted to SAP accounting, still there are some accounts in which the expenses are not accounted in the system, hence it is not fully implemented. Books of accounts and Stores are maintained by ULB in General Way Accounting rules applicable to urban local bodies are governed by MPMAM and the books maintained by ULB are not as per MPMAM and same has been brought to the notice of CMO.	
	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.	As per MPMAM Register of Advances will record details concerning advances extended to employees and its subsequent adjustment and it will maintain separate register for each type of advance. Scrutiny of the records reveals that no any register for advances are maintained by the Municipality and details regarding sanction no, accounting code, accounting head and date of posting are also not maintained.	

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	iv.	Bank reconciliation states shall be verified from the records of ULB and the bank concerned. If bank reconciliation statements are not prepared the auditor will help in the preparation of BRS.	Madhya Pradesh Municipal Accounts Rules provide that the reconciliation of any difference between the balances of cash book and bank accounts is required to be conducted every month. As the ULB Bank reconciliation statement were not updated monthly basis. We helped and guided them to prepare the same on monthly basis.	
	v.	He shall be responsible for verifying the entries in the grant register. The receipts and payments of grants shall be duly verified from the entries in the cash book.	Grant register is not maintained properly details of grant utilization (payment of grant) for particular work for which grant is received is not fully updated in register. There were also various grants grouped under other grants is unidentified. We have checked grant sheet which is maintained by ULB and verified the same from cash book on test check basis we found that there are some unknown grants received during the year which details are not available.	
	vi.	The auditor shall verify the fixed asset register form other records and discrepancies shall be brought to the notice of commissioner/CMO.	Fixed Asset register and dead stock register not found in the ULB it is not maintained at ULB. Details of various register required to be maintained in accordance with prescribed format in MPMAM.	
	vii.	The auditor shall reconcile the accounts of receipt and payments especially for project funds.	No separate cash book is maintained for project wise receipt and payments, details of expenditure made out of grant were also not found grant register. Hence, we could not verify the same.	
Audit of FDR.	I.	The auditor is responsible for audit of all Fixed deposits and term deposits.	As informed by officials of ULB that they have invested in fund in FDR. There is no FDR/TDR created by ULB.	• FDRs should be created out of excess funds so that the funds are not idle and are constantly generating revenue.
	ii.	It shall be ensured that proper records of FDR's are	FDRs are automatically renewed by Core Banking Bank through system on time. FDR Register not prepared by ULB.	

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		maintained and all renewals are timely done.		
	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.	There is no procedure of calling interest rate from different banks. No case found	
	iv.	Interest earned on FDR/TDR shall be verified from entries in the cash book.	Not applicable Interest earned on FDR/TDR is entered on Consolidated basis not on annual basis.	
Audit of Tenders/ Bids.	I.	The auditor is responsible for audit of all tenders/bids invited by the ULB's.	We have verified the online bids invited by ULB on test check basis. Tenders allotted on nomination/ quotation basis are not made available before us for verification therefore we are unable to give our opinion on the same.	• More competitive tendering process should be implemented. • The limit of online tendering should be reduced so that more and more tenders are put online so as to increase the transparency. • Tender Register should be maintained. • Nagar Parishad has called all tenders with proper media. We suggest that nagar parishad must carry this practice.
	ii.	He shall check whether competitive tendering procedures are followed for all bids.	While going through we have observed that various purchases are made on quotation basis instead of online tendering basis although requirement of such items are above the limit prescribed for online tenders. On test check basis we found competitive tendering procedures are followed.	
	iii.	He shall verify the receipts of tender fee/bid processing fee/ performance guarantee both during the construction and maintenance period.	We have randomly verified receipt of tender fee bid processing fee/performance guarantee on the basis of records provided before us.	
	iv.	The bank guarantees, if received in lieu of bid processing fee/ performance guarantee shall be verified from the issuing banks.	We did not receive any bank guarantee in the books of accounts or not provided to us by the officials during the course of audit for the year 2023-24	

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	v.	The conditions of BG's shall also be verified, any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of Commissioner/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.	
Audit of Grants and Loans.	I.	The auditor is responsible for the audit of grants given by central government and its utilization.	Grant register is not maintained and details of grant utilization (payment of grant) for particular work for which grant is received is not fully updated in register. There were also various grants grouped under other grants where head (mad) is unidentified. Hence we are unable to form any opinion on the same.	• *More and more assets should be created for the welfare of the people as well as for generating more revenues.* • *Nagar Parishad has maintained all the records for Grants received to it. We suggest that they must bifurcate grants eg State Share, Central Share.*
	ii.	He is responsible for audit of grants received from state government and its utilization.	During the F.Y.2023-24 ULB has not issued any utilization certificate.	
	iii.	He shall perform audit of loans provided for physical infrastructure and its utilization. During the audit the auditor shall specifically comment on the revenue mechanism i.e. whether the loan asset created out of the desired has generated the desired revenue or not. He shall also comment on the possible reasons for non generation of	Further, as informed by the ULB officials no any loan was taken by Municipality During F.Y. 2023-24	

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		revenue.	
	iv.	The auditor shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure.	During the audit as per randomly checked records no diversion of funds from capital receipts/grants/loans to revenue expenditure. 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 Use for the purpose for which grants have received.

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MP Urban Local Body, Seondha
Receipt & Payment Account
For the Year Ended 31st March, 2024

प्राप्ति	राशि	भुगतान	राशि
प्रारम्भिक शेष	85,78,721.00	सामान्य प्रशासन	27,41,292.00
		राजस्व	12,37,673.00
संपत्ति कर चालू	2,19,817.00	जलप्रदाय	4,99,456.00
संपत्ति कर बकाया	21,29,297.00	पेंशन अंशदान	9,81,748.00
शिक्षा उपकर	547.00	भविष्य निधि	4,62,000.00
नगरीय विकास उपकर	1,634.00	एरियर	1,25,904.00
समेकित कर चालू	31,840.00	आयकर व्रतिकर	3,98,955.00
समेकित कर बकाया	3,27,950.00	अभिभावक भत्ता	11,000.00
		सोसायटी कर्मचारी	13,41,000.00
जलकर चालू	1,08,970.00	अस्थायी कर्मचारी वेतन	12,33,354.00
जलकर बकाया	90,060.00	सफाई	58,76,915.00
नल कनैक्शन विच्छेद	5,080.00	पार्षद अध्यक्ष मानदेय	7,00,000.00
दुकान किराया चालू	60,246.00		
दुकान किराया बकाया	82,789.00	विज्ञापन विज्ञप्ति	9,08,837.00
		आकस्मिकता	71,07,368.00
विवाह पंजीयन शुल्क	2,800.00	सीए लेखा फीस	2,08,540.00
अर्थदंड	5,900.00	वाहन किराया	3,07,886.00
प्रमाणीकरण शुल्क	4,250.00	जेसीबी किराया	1,46,510.00
नामांतरण शुल्क	12,000.00	स्वचता मिशन	25,39,444.00
बस स्टैंड शुल्क	51,450.00	टेलीफोन इन्टरनेट व्यय	18,000.00
बाजार बैठकी शुल्क	18,000.00	स्टेशनरी व्यय	33,330.00
टैंकर शुल्क	4,900.00	मुद्रण छपाई फोटोकॉपी	1,48,348.00
मेला वसूली	42,280.00	सफाई ठेका	1,23,21,635.00
अन्य विविध	43,53,934.00	लकड़ी क्रय अलाव	30,300.00
यात्री कर	2,86,000.00	कानूनी प्रभार	25,000.00
पुरातन सहायता	1,00,000.00	विद्धुत बिल व्यय	17,46,415.00
अन्य सहायता	3,50,000.00	डीजल पेट्रोल	31,32,915.00
		वाहन मरम्मत	12,91,480.00
चुंगी छतिपूर्ति	2,33,84,924.00	विद्धुत सामग्री क्रय मरम्मत	1,22,805.00
		विद्धुत मरम्मत	1,23,124.00
मुद्रांक शुल्क	5,01,032.00	जलप्रदाय सामग्री क्रय मरम्मत	12,98,738.00
मूलभूत सुविधा	92,09,433.00		
राज्य वित्त आयोग	86,38,000.00	अमानत राशि	2,000.00
स्वचता मिशन	14,76,440.00		
अमृत योजना	5,78,081.00	डस्टमुरम मिट्टी	7,54,035.00
कायाकल्प योजना	27,37,000.00	लोक निर्माण	5,16,462.00
सड़क मरम्मत	20,59,913.00	कांजीहाउस	3,61,016.00
विशेष निधि	37,00,000.00	चैनल गेट निर्माण	1,29,089.00
15 वित्त आयोग	79,07,791.00	टीनशेड निर्माण	1,55,799.00
आपदा प्रबंधन	78,00,000.00	कुआ कूप मरम्मत	9,54,511.00
		कायाकल्प योजना व्यय	57,04,613.00
		शोचालय निर्माण	1,01,713.00
		सीसी नाला नाली निर्माण	22,56,515.00
		मेला व्यय सनकुआ	6,38,941.00
		विशेष निधि	25,21,695.00
		भवन निर्माण	1,15,620.00
		अंतिम शेष	2,35,29,098.00
	8,48,61,079.00		8,48,61,079.00

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MP Urban Local Body, Seondha

Income & Expenditure Account

For the Year Ended 31st March, 2024

Accounts Codes	Particulars	Schedule	Current Year (`)	Previous Year (`)
A	**Income**			
1100000	Tax Revenue	IE-1	29,10,115.00	38,34,446.00
1200000	Assigned Revenues & Compensation	IE-2	2,36,70,924.00	2,86,000.00
1300000	Rental Income from Municipal Properties	IE-3	1,47,935.00	1,62,190.00
1400000	Fees & User Charges	IE-4	1,24,680.00	2,62,485.00
1500000	Sale & Hire Charges	IE-5	-	-
1600000	Revenue Grants, Contributions & Subsidies	IE-6	1,83,48,465.00	6,58,53,060.00
1700000	Income from Investments	IE-7	-	-
1710000	Interest Earned	IE-8	-	1,03,187.00
1800000	Other Income	IE-9	44,71,014.00	45,17,903.00
	Total - Income		**4,96,73,133.00**	**7,50,19,271.00**
B	**Expenditure**			
2100000	Establishment Expenses	IE-10	2,75,31,977.00	3,33,16,588.00
2200000	Administrative Expenses	IE-11	91,56,264.00	1,36,28,174.00
2300000	Operations & Maintenance	IE-12	1,04,01,431.00	2,41,24,343.00
2400000	Interest & Finance Expenses	IE-13	-	-
2500000	Programme Expenses	IE-14	-	8,57,271.00
2600000	Expenditure Against Revenue Grants, Contributions & Subsidies	IE-15	-	-
2710000	Provisions & Write off	IE-16	-	-
2900000	Miscellaneous Expenses	IE-17	30,300.00	1,35,000.00
	Depreciation		24,83,631.50	10,38,055.62
	Total - Expenditure		**4,96,03,603.50**	**7,30,99,431.62**
C	Gross Surplus of Income over Expenditure before Prior Period Items (A-B)		**69,529.50**	**19,19,839.38**
D	Less: Prior period Items (Net)	IE-18	-	-
E	Gross Surplus of Income over Expenditure after Prior Period Items (C-D)		**69,529.50**	**19,19,839.38**
F	Less: Transfer to Reserve Funds (5% of Total Income)		-	-
G	Net Balance being Surplus carried over to Municipal Fund (E-F)		**69,529.50**	**19,19,839.38**

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Schedule IE-1 (a) Remission and Refund of Taxes			
Account code	**Particulars**	**Current Year `**	**Previous Year `**
1109001	Property Taxes	-	-
1109011	Octroi & Toll	-	-
1109011	Cess Income	-	-
1109011	Advertisement Tax	-	-
1109011	Others	-	-
	Total refund and remission of tax revenues	-	-

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Schedule IE-1: Tax Revenue

Account code	Particulars	Current Year `	Previous Year `
1100100	Property Tax	23,49,114.00	27,55,205.00
1100200	Water Tax and connection charges	1,99,030.00	6,19,910.00
1100400	Samekit Tax	3,59,790.00	4,46,591.00
1100600	Education Tax	547.00	6,462.00
1100700	Vikas Upkar	1,634.00	-
1100800	Development Tax	-	6,278.00
1101000	Professional Tax	-	-
1101100	Advertisement Tax	-	-
1101200	Electricity Tax (Part of surcharge and compound tax)	-	-
1101300	Octroi and Toll Cess	-	-
1108000	Other Taxes	-	
	Sub Total	29,10,115.00	38,34,446.00
	[Schedule IE- 1 (a)]		
	Sub-total	-	-
	Total Tax Revenue	29,10,115.00	38,34,446.00

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Schedule IE-2: Assigned Revenues & Compensation

Account code	Particulars	Current Year `	Previous Year `
1201000	Stamp Duty (Mudrank Shulk)		-
1202000	Compensation in lieu of Taxes / Duties/Yatri Kar	2,86,000.00	2,86,000.00
1203000	Compensations in lieu of Concessions	2,33,84,924.00	-
	Total Assigned Revenues & Compensation	2,36,70,924.00	2,86,000.00

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Schedule IE-3: Rental Income from Properties

Account code	Particulars	Current Year `	Previous Year `
1301000	Rent from Civic Amenities	-	-
1302000	Rent from Office Buildings	-	-
1303000	Rent from Guest Houses	-	-
1304000	Rent from Lease of Lands	-	-
1308000	Shop Rents	1,43,035.00	1,25,590.00
	Tanker Rent	4,900.00	36,600.00
	Sub-total	1,47,935.00	1,62,190.00
	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Rental Income from Properties	1,47,935.00	1,62,190.00

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Schedule IE- 4: Fees & User Charges - Income Head-Wise

Account code	Particulars	Current Year `	Previous Year `
	Bazar Shulk	18,000.00	1,30,320.00
	Bus Stand Shulk	51,450.00	55,550.00
	Fines and Panelties	5,900.00	800.00
	Labour Ragistration	-	-
	Pashu Panjiyan	-	-
	Mela and Pradurshni Shulk	42,280.00	57,850.00
	Marriage Registration	2,800.00	2,530.00
	Tender Fees	-	-
	Ration Card	-	-
	Panjiyan Fees	-	-
	Mal Vahan Kiraya	-	3,100.00
	Advertisement Fees	-	-
	Others	4,250.00	12,335.00
	Sub-Total	1,24,680.00	2,62,485.00
	Total Income from Fees & User Charges	1,24,680.00	2,62,485.00

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Schedule IE-5: Sale & Hire Charges			
Account code	**Particulars**	**Current Year `**	**Previous Year `**
1501000	Sale of Products	-	-
1501100	Sale of Forms & Publications	-	-
1501200	Sale of stores & scrap	-	-
1503000	Sale of Others	-	-
1504000	Hire Charges for Vehicles	-	-
1504100	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire charges - Income Head-wise	-	-

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Schedule IE-6: Revenue Grants, Contributions & Subsidies			
Account code	**Particulars**	**Current Year `**	**Previous Year `**
1601000	Revenue Grant	1,83,48,465.00	6,58,53,060.00
1602000	Re-imbursement of Expenses	-	-
1603000	Contribution towards schemes	-	-
1604000	Deposit from MLA	-	-
	Total Revenue Grants, Contributions & Subsidies	1,83,48,465.00	6,58,53,060.00

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Schedule IE-7: Income from Investments - General Fund

Account code	Particulars	Current Year `	Previous Year `
1701000	Interest on Investments	-	-
1702000	Dividend	-	-
1703000	Income from projects taken up on commercial basis	-	-
1704000	Profit in Sale of Investments	-	-
1708000	Others	-	-
	Total Income from Investments	-	-

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Schedule IE- 8: Interest Earned			
Account code	**Particulars**	**Current Year `**	**Previous Year `**
1711000	Interest from SB Accounts	-	1,03,187.00
1712000	Interest on Loans and Advances to Employees	-	-
1713000	Interest on Loans to others	-	-
1718000	Other Interest	-	-
	Total - Interest Earned	-	1,03,187.00

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Schedule IE- 9: Other Income

Account code	Particulars	Current Year `	Previous Year `
1801000	Deposits Forfeited	-	-
1801100	Lapsed Deposits	-	-
1802000	Insurance Claim Recovery	-	-
1803000	Sahayta Rashi	1,00,000.00	-
1804000	Nal Connection and Disconnectior	5,080.00	2,000.00
1805000	Other Income	43,53,934.00	45,03,303.00
1806000	Namantran Shulk	12,000.00	12,600.00
1808000	Miscellaneous Income	-	-
	Total Other Income	44,71,014.00	45,17,903.00

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Schedule IE-10: Establishment Expenses			
Account code	**Particulars**	**Current Year `**	**Previous Year `**
	Salaries and Wages		
2101000	Councilors Remuneration	7,00,000.00	1,72,200.00
2102000	Salary and Allowance Staff	98,55,880.00	1,02,34,559.00
2103000	Wages	1,35,54,989.00	1,81,44,354.00
2104000	Society Deductions	13,41,000.00	14,60,280.00
	Salary Jalpraday Shakha	4,99,456.00	7,42,222.00
	E.P.F of employees	4,62,000.00	5,14,000.00
	Leave Encashment	-	4,29,027.00
	Pension	9,81,748.00	8,59,740.00
	Benefit & All.	11,000.00	1,93,240.00
	Arrers	1,25,904.00	5,66,966.00
	Total Establishment Expenses	2,75,31,977.00	3,33,16,588.00

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Schedule IE-11: Administrative Expenses			
Account Code	Particulars	Current Year `	Previous Year `
	Rent Rates & Taxes		
	Telephone Exp. With Intercom		-
	Printing Stationary Expense	33,330.00	1,12,020.00
	Photocopy Expense	1,48,348.00	4,43,346.00
	Traveling Expense		16,266.00
	IT & PT	3,98,955.00	2,33,651.00
	Legal Fees	2,33,540.00	9,67,919.00
	Advertisement & Publicity Expenses	9,08,837.00	6,87,983.00
	Newspaper and Advertisement	-	-
	National Festival	-	21,83,495.00
	Panchyat Vikas Sanstha	-	-
	Complaint Solving Expenses	-	-
	Vehicle Rent	3,07,886.00	4,84,520.00
	Uniform Expense	-	2,84,599.00
	Office Expenses	18,000.00	-
	Other Administrative Expenses	71,07,368.00	82,14,375.00
	Total Administrative Expenses	91,56,264.00	1,36,28,174.00

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Schedule IE-12: Operations & Maintenance

Account code	Particulars	Current Year `	Previous Year `
	Electricity Expenses	17,46,415.00	78,63,594.00
	JCB Work Expenses	1,46,510.00	6,11,265.00
	Material Purchase and other Jalpraday	12,98,738.00	57,16,948.00
	Material Purchase and other Streetlight/Electric	1,22,805.00	51,62,986.00
	Material Purchase Safai and other	25,39,444.00	8,35,583.00
	Petrol and Diesal Expenses	31,32,915.00	28,93,733.00
	Repair and Maintenance Vehicle	12,91,480.00	6,30,379.00
	Repair and Maintenance Electricity	1,23,124.00	1,67,178.00
	Kit Nashak		98,677.00
	Sarvajanik Pyau		1,44,000.00
	Total Operations & Maintenance	1,04,01,431.00	2,41,24,343.00

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Schedule IE-13: Interest & Finance Charges

Account code	Particulars	Current Year `	Previous Year `
2401000	Interest on Loans from Central Government	-	-
2402000	Interest on Loans from State Government	-	-
2403000	Interest on Loans from Government Bodies & Associations	-	-
2404000	Interest on Loans from International Agencies	-	-
2405000	Interest on Loans from Banks & Other Financial Institutions	-	-
2406000	Other Interest	-	-
2407000	Bank Charges	-	-
2408000	Other Finance Expenses	-	-
	Total Interest & Finance Charges	-	-

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Schedule IE-14: Programme Expenses

Account code	Particulars	Current Year `	Previous Year `
2501000	Election Expenses	-	-
2502000	Own Programs	-	-
2503000	Other Programme Expenses	-	8,57,271.00
	Total Programme Expenses	-	8,57,271.00

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Schedule IE-15: Revenue Grants, Contributions & Subsidies			
Account code	**Particulars**	**Current Year `**	**Previous Year `**
2601000	Grants [Sambal Yojna]	-	-
2602000	Contributions [Swachchta Survey]		-
2603000	Contributions [President]	-	-
	Total Revenue Grants, Contributions & Subsidies	-	-

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Schedule IE-16: Provisions & Write off			
Account code	**Particulars**	**Current Year `**	**Previous Year `**
2701000	Provisions for Doubtful Receivables	-	-
2702000	Provision for Other Assets	-	-
2703000	Revenues Written Off	-	-
2704000	Assets Written Off	-	-
2705000	Miscellaneous Expense Written Off	-	-
	Total Provisions & Write off	-	-

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Schedule IE-17: Miscellaneous Expenses

Account code	Particulars	Current Year `	Previous Year `
2711000	Loss on Disposal of Assets	-	-
2712000	Loss on Disposal of Investments	-	-
2718000	Other Miscellaneous Expenses	30,300.00	1,35,000.00
	Total Miscellaneous Expenses	30,300.00	1,35,000.00

Schedule IE-18: Prior Period Items (Net)

Account code	Particulars	Current Year `	Previous Year `
	Income		
1851001	Taxes Other - Revenues	-	-
1853000	Recovery of Revenues Written Off	-	-
1854001	Other Income	-	-
	Sub - Total Income (a)	-	-
	Expenses		
2855000	Refund of Taxes	-	-
2856000	Refund of Other Revenues	-	-
2858000	Other Expenses	-	-
	Sub - Total Income (b)	-	-
	Total Prior Period (Net) (a-b)	-	-

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MP Urban Local Body, Seondha
BALANCE SHEET
As at 31 March 2024

	Particulars	Sch No.	Current Year 2023-24		Previous Year 2022-23	
A	**SOURCES OF FUNDS**					
A1	**Reserves and Surplus**			Amount (In Rs.)		Amount (In Rs.)
	Municipal (General) Fund	B-1	3,62,72,901.00		3,37,19,740.00	
	Earmaked Funds	B-2	0.00		0.00	
	Reserves	B-3	1,58,61,578.50		41,35,201.00	
	Total Reserves and Surplus			5,21,34,479.50		3,78,54,941.00
A2	**Grants,Contribution for Specific Purpose**	B-4	79,55,696.00	79,55,696.00	-44,43,520.00	-44,43,520.00
A3	**Loans**					
	Secured loans	B-5	0.00		0.00	
	Unsecured loans	B-6	0.00		0.00	
	Total Loans			0.00		0.00
	TOTAL SOURCES OF FUNDS [A1 - A3]			6,00,90,175.50		3,34,11,421.00
B	**APPLICATION Of FuNDS**					
B1	**Fixed Assets**	B-11				
	Gross Block		2,85,00,191.00		1,42,90,182.00	
	Less:Acumulated Depreciation		47,35,640.50		22,52,009.00	
	Net Block		2,37,64,550.50		1,20,38,173.00	
	Capital Work-in-Progress		15,46,318.00		15,46,318.00	
	Total Fixed Assets			2,53,10,868.50		1,35,84,491.00
B2	**Investments**					
	Investment- General Fund	B-12	0.00		0.00	
	Investment-Other Funds	B-13	0.00		0.00	
	Total investment			0.00		0.00
B3	**Current assets,loans & advances**					
	Stock in hand (inventories)	B-14	0.00		0.00	
	Sundry Debtors (Rceeivables)	B-15				
	Gross amount outstanding		1,13,83,209.00		1,13,83,209.00	
	Less: Accumulated Provision against bad and doubtful receivables		0.00		0.00	
	Sundry Debtors (Rceeivables) - Net		1,13,83,209.00		1,13,83,209.00	
	Prepaid expenses	B-16	0.00		0.00	
	Cash and Bank Balances	B-17	2,35,29,098.00		85,78,721.00	
	Loans, advances and deposits	B-18	0.00		0.00	
	Total Current Assets		**3,49,12,307.00**		**1,99,61,930.00**	
B4	**Current Liabilities and Provisions**					
	Deposits received	B-7	1,33,000.00		1,35,000.00	
	Deposit Works	B-8	0.00		0.00	
	Other liabilities (Sundry Creditors)	B-9	0.00		0.00	
	Provisions	B-10	0.00		0.00	
	Total Current Liabilities		**1,33,000.00**		**1,35,000.00**	
	Net Current Assets (B3-B4)			3,47,79,307.00		1,98,26,930.00
C	**Other Assets**	B-19		0.00		0.00
D	**Miscellananeous ExpendiTure (to the extent not Written off)**	B-20		0.00		0.00
	TOTAL APPLICATION OF FUNDS			6,00,90,175.50		3,34,11,421.00
	Notes to the Balance Sheet - Attached					

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Schedule B-1: Municipal (General) Fund (Rs)

Account Code	Particulars	As on 31-03-2024	Balances	As on 31.03.2023	Balances
310	**Balance as per last account**	3,37,19,740.00	-	4,35,96,809.00	-
	Additions during the year				
31090-02	• Surplus for the year	69,529.50	-	19,19,839.00	-
	• Transfers	24,83,631.50	-	-	-
	Total (Rs.)	3,62,72,901.00	-	4,55,16,648.00	4,55,16,648.00
	Deductions during the year				
	• Deficit for the year				1,17,96,908.00
	• Transfers	-	-	-	-
	Total (Rs.)	-	-	-	-
310	**Balance at the end of the current year**	3,62,72,901.00	-	4,55,16,648.00	3,37,19,740.00

Schedule B-2: Earmarked Funds (Special Funds/Sinking Fund/Trust or Agency Fund)

Particulars	Special Fund 1	Special Fund 2	Sanchit Nidhi	Pension Fund	General Provident fund	Total
(a) Opening Balance	-	-	-	-	-	-
(b) Additions to the Special Fund						
• Transfer from Municipal Fund	-	-	-	-	-	-
• Interest/Dividend earned on Special Fund Investments	-	-	-	-	-	-
• Profit on disposal of Special Fund Investments	-	-	-	-	-	-
•Appreciation in Value of Special Fund Investments	-	-	-	-	-	-
•Other addition (Specify nature)	-	-	-	-	-	-
Total (b)	-	-	-	-	-	-
(c) Payments out of funds						
[I] Capital expenditure on						
• Fixed Asset	-	-	-	-	-	-
• Others	-	-	-	-	-	-
[II] Revenue Expenditure on						
• Salary, Wages and allowances etc	-	-	-	-	-	-
• Rent Other administrative charges	-	-	-	-	-	-
[III] Other:						
• Loss on disposal of Special Fund Investments	-	-	-	-	-	-
• Diminution in Value of Special Fund Investments	-	-	-	-	-	-
• Transferred to Municipal Fund	-	-	-	-	-	-
Total ©	-	-	-	-	-	-
Net Balance of Special Funds (a + b) – ©	-	-	-	-	-	-

Schedule B-3: Reserves

Account Code	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
31210	Capital Contribution	-	-	-	-	-
31211	Capital Reserve	-	-	-	-	-
31220	Borrowing Redemption	-	-	-	-	-
31230	Special Funds (Utilised)	-	-	-	-	-
31240	Statutory Reserve	-	-	-	-	-
31250	General Reserve	41,35,201.00	1,42,10,009.00	1,83,45,210.00	24,83,631.50	1,58,61,578.50
31260	Revaluation Reserve	-	-	-	-	-
	Total Reserve funds	41,35,201.00	1,42,10,009.00	1,83,45,210.00	24,83,631.50	1,58,61,578.50

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Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Others	Total
Account Code	32010	32020	32030	
(a) Opening Balance	(7,11,713)	(36,42,549)	(89,258)	(44,43,520)
(b) Additions to the Grants *				
• Grant received during the year	1,57,07,791	1,05,51,434	3,50,000	2,66,09,225
• Interest/Dividend earned on Grant Investments	-	-	-	-
• Profit on disposal of Grant	-	-	-	-
• Appreciation in Value of Grant	-	-	-	-
• Other addition (Specify nature)	-	-	-	-
Total (b)	1,57,07,791	1,05,51,434	3,50,000	2,66,09,225
Total (a + b)	1,49,96,078	69,08,885	2,60,742	2,21,65,705
(c) Payments out of funds				-
• Capital expenditure on Fixed	79,07,791	63,02,218	-	1,42,10,009
• Capital Expenditure on Other	-	-	-	-
• Revenue Expenditure on	-	-	-	-
o Salary, Wages, allowances etc.	-	-	-	-
o Rent	-	-	-	-
• Other:	-	-	-	-
o Loss on disposal of Grant	-	-	-	-
o Grants Refunded	-	-	-	-
• Other administrative charges	-	-	-	-
				-
Total (c)	79,07,791	63,02,218	-	1,42,10,009
Net balance at the year end (a+b)- (c)	70,88,287	6,06,667	2,60,742	79,55,696

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33010	Loans from Central Government	-	-
33020	Loans from State government	-	-
33030	Loans from Govt. bodies & Associations	-	-
33040	Loans from international agencies	-	-
33050	Loans from banks & other financial institutions	-	-
33060	Other Term Loans	-	-
33070	Bonds & debentures	-	-
33080	Other Loans	-	-
	Total Secured Loans	-	-

Notes:

*The nature of the Security shall be specified in each of these categories;

*Particulars of any guarantees given shall be disclosed;

*Terms of redemaption (if any) of bonds/debentures issued shall be stated, together with the earliest date of

*Rate of interst and original amount of loan and outstanding can be provided for every Loan under each of these

*For loans disbursed directly to an executing agency, please specify the name of the Project for

Schedule B-6; Unsecured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33110	Loans from Central Government	-	-
33120	Loans from State government	-	-
33130	Loans from Govt. bodies & Associations	-	-
33140	Loans from international agencies	-	-
33150	Loans from banks & other financial institutions	-	-
33160	Other Term Loans	-	-
33170	Bonds & debentures	-	-
33180	Other Loans	-	-
	Total Unsecured Loans	-	-

Note:

*Rate of interest and original amount of loan and outstanding can be provided for every Loan under each of these categories separately;

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Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	Amanat Rashi	8,000	10,000
34020	Premium Return	-	-
34030	Audit Akshap	-	-
34080	Festival Advance	1,25,000	1,25,000
	Total deposits received	**1,33,000**	**1,35,000**

Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year (Rs)	Additions during the current year (Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the current year (Rs)
34110	Civil Works	-	-	-	-
34120	Electrical works	-	-	-	-
34180	Others	-	-	-	-
	Total of deposit works	-	-	-	-

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
35010	Creditors	-	-
35011	Employee Liabilities	-	-
35012	Interest Accrued and Due	-	-
35020	Recoveries Payable	-	-
35030	Government Dues Payable	-	-
35040	Refunds Payable	-	-
35041	Advance Collection of Revenues	-	-
35080	Others	-	-
	Total Other liabilities (Sundry Creditors)	-	-

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	-	-
36020	Provision for Interest	-	-
36030	Provision for Other Assets	-	-
	Total Provisions	-	-

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Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block					958345566.4				Net Block	
		Opening Balance	Additions during the period	Deduction s during the period	Cost at the end of the year	Depridation Rate	Opening Balance	Additions during the period	Deductio ns during the period	Total at the end of the year	At the end of current year	At the end of the previous year
1	2	3	4	5	6		0	8	9	10	11	12
41010	**Land**	-	-	-	-		-	-	-	-	-	-
41020	**Buildings**	-	1,15,620.00	-	1,15,620.00	5%	-	5,781.00	-	5,781.00	1,09,839.00	-
	Infrastructure Assets										-	-
41030	• Roads and Bridges	39,36,330.00	64,58,648.00	-	1,03,94,978.00	10%	4,12,440.00	9,98,253.80	-	14,10,693.80	89,84,284.20	35,23,890.00
41031	• Sewerage and drainage	-	22,56,515.00	-	22,56,515.00	10%	-	2,25,651.50	-	2,25,651.50	20,30,863.50	-
41032	• Tenching Ground	7,05,603.00	-	-	7,05,603.00	5%	60,111.00	32,274.60	-	92,385.60	6,13,217.40	6,45,492.00
41033	• Public Lighting	6,07,410.00	-	-	6,07,410.00	10%	-	60,741.00	-	60,741.00	5,46,669.00	6,07,410.00
41034	• Nalkoop etc	-	9,54,511.00	-	9,54,511.00	10%	-	95,451.10		95,451.10	8,59,059.90	-
	• CM Adhosanrchna Mad	9,15,464.00	-		9,15,464.00	5%		45,773.20		45,773.20	8,69,690.80	9,15,464.00
	• Infrastructure Assets (Others)	1,80,799.00	-		1,80,799.00	5%		9,039.95		9,039.95	1,71,759.05	1,80,799.00
	• Boundary Wall	19,74,296.00	-		19,74,296.00	5%	98,715.00	93,779.05		1,92,494.05	17,81,801.95	18,75,581.00
	• Toilets		1,01,713.00		1,01,713.00	10%		10,171.30		10,171.30	91,541.70	
	Other assets							-		-	-	
41040	• Plants & Machinery	-	-	-	-	15%		-	-	-	-	-
41050	• Vehicles	13,09,000.00	-	-	13,09,000.00	15%	4,27,350.00	1,32,247.50	-	5,59,597.50	7,49,402.50	8,81,650.00
41060	• Office & other equipment	-	-	-	-	15%	-	-	-	-	-	-
41070	• Furniture, fixtures, fittings and electrical appliances	13,13,853.00	-	-	13,13,853.00	10%	3,49,206.00	96,464.70	-	4,45,670.70	8,68,182.30	9,64,647.00
	• Foggar Machine	40,936.00			40,936.00	15%	13,364.00	4,135.80		17,499.80	23,436.20	27,572.00
	• High Mask	24,73,494.00			24,73,494.00	10%	8,07,523.00	1,66,597.10		9,74,120.10	14,99,373.90	16,65,971.00
	• Water ATM	8,32,997.00			8,32,997.00	10%	83,300.00	74,969.70		1,58,269.70	6,74,727.30	7,49,697.00
4180	• Other fixed assets	-	43,23,002.00	-	43,23,002.00	10%	-	4,32,300.20	-	4,32,300.20	38,90,701.80	-
	Total	1,42,90,182.00	1,42,10,009.00	-	2,85,00,191.00		22,52,009.00	24,83,631.50	-	47,35,640.50	2,37,64,550.50	1,20,38,173.00
41210	Work-in-progress	15,46,318.00	-	-	15,46,318.00	0%		-		-	15,46,318.00	15,46,318.00
	Total	1,58,36,500.00	1,42,10,009.00	-	3,00,46,509.00		22,52,009.00	24,83,631.50	-	47,35,640.50	2,53,10,868.50	1,35,84,491.00

Additional disclosures to the Schedule

1. Value of fixed assets under dispute or litigation shall be provided. The status of the legal case as at the reporting date of the financial statements shall also be mentioned .
2. The details & value of assets, Which are not yet physically identified/traced, shall be disclosed separately.
3. Details and value of assets under leases and hire purchase needs to be disclosed as a note.

Note:

1. Additions include fixed assest created out Earmarked Funds and Grants transferred to Urban Local Body's fixed block as referred to in Schedule B-2 and B-4.
2. Gross Block means cost of acquisition of fixed asset. Opening Balance in Gross Block as on the first day of the year represents the closing balance of the previous year. For instance, the opening balance as on 1 April 2017 shall be equal to the closing asset balance as on 31 March 2017.
3. Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, godowns etc.
4. Buildings include office and works buildings, commercial buildings, residential buildings, school and college, hospital buildings, public buildings temporary structures and sheds, etc.
5. Roads and bridges include roads and streets, pavements, pathways, bridges, culverts and subways.
6. Sewerage and drainage inclued sewerage lines, storm-water drainage lines and other similar drainage system.
7. Waterworks include water storage tank, water wells, bore wells, Water pumping station, Water transmission & distrbution system etc.

No depreciation is to be charged on Land.

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Schedule B-12: Investments - General Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs)
42010	• Central Government Securities	-	-	-	-
42020	• State Government Securities	-	-	-	-
42030	• Debentures and Bonds	-	-	-	-
42040	• Preference Shares	-	-	-	-
42050	• Equity Shares	-	-	-	-
42060	• Units of Mutual Funds	-	-	-	-
42070	• Other Investments	-	-	-	-
	Total of Investments General Fund	-	-	-	-

Schedule B-13: Investments - Other Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs)
42110	• Central Government Securities	-	-	-	-
42120	• State Government Securities	-	-	-	-
42130	• Debentures and Bonds	-	-	-	-
42140	• Preference Shares	-	-	-	-
42150	• Equity Shares	-	-	-	-
42160	• Units of Mutual Funds	-	-	-	-
42170	• Other Investments	-	-	-	-
	Total of Investments Other Fund	-	-	-	-

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
43010	Stores	-	-
43020	Loose Tools	-	-
43080	Others	-	-
	Total Stock in hand	-	-

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Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
43110	**Receivables for Property Taxes**				
	Less than 5 years	13,27,316	-	13,27,316	13,27,316
	More than 5 years*	-	-	-	-
	Sub - total	13,27,316	-	13,27,316	13,27,316
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Property Taxes	13,27,316	-	13,27,316	13,27,316
43120	**Receivable of Other than Property Taxes**				
	Less than 3 years	40,81,017	-	40,81,017	40,81,017
	More than 3 years*	-	-	-	-
	Sub - total	40,81,017	-	40,81,017	40,81,017
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Other Taxes	40,81,017	-	40,81,017	40,81,017
43130	**Receivables for Fees and User Charges**				
	Less than 3 years	-	-	-	-
	More than 3 years*	-	-	-	-
	Sub - total	-	-	-	-
43140	**Receivables from Water Charges**				
	Less than 3 years	54,78,142	-	54,78,142	54,78,142
	More than 3 years*	-	-	-	-
	Sub - total	54,78,142	-	54,78,142	54,78,142
		-	-		
43150	**Receivables from Market Rent**				
	Less than 3 years	3,46,173	-	3,46,173	3,46,173
	More than 3 years*	-	-	-	-
	Sub - total	3,46,173	-	3,46,173	3,46,173
	Receivables from Development Charges				
	Less than 3 years	75,373	-	75,373	75,373
	More than 3 years*	-	-	-	-
	Sub - total	75,373	-	75,373	75,373
	Receivables from Education Cess				
	Less than 3 years	75,188	-	75,188	75,188
	More than 3 years*	-	-	-	-
	Sub - total	75,188	-	75,188	75,188
	Total of Sundry Debtors (Receivables)	**1,13,83,209**	-	**1,13,83,209**	**1,13,83,209**

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Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
44010	Establishment	-	-
44020	Administrative	-	-
44030	Operations & Maintenance	-	-
	Total Prepaid expenses	-	-

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
45010	**Cash**	-	-
45020	**Balance with Bank - Municipal Funds**	-	-
45021	Nationalised Banks	2,35,29,098	85,78,721
45022	Other Scheduled Banks	-	-
45023	Scheduled Co-operative Banks	-	-
45024	Post Office	-	-
	Sub-total	**2,35,29,098**	**85,78,721**
45040	**Balance with Bank - Special Funds**	-	-
45041	Nationalised Banks	-	-
45042	Other Scheduled Banks	-	-
45043	Scheduled Co-operative Banks	-	-
45044	Post Office	-	-
	Sub-total	-	-
45060	**Balance with Bank - Grant Funds**		
45061	Nationalised Banks	-	-
45062	Other Scheduled Banks	-	-
45063	Scheduled Co-operative Banks	-	-
45064	Post Office	-	-
	Sub-total	-	-
	Total Cash and Bank balances	**2,35,29,098**	**85,78,721**

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Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the begining of the year (Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
46010	Loans and advances to employees	-	-	-	-
46020	Employee Provident Fund Loans	-	-	-	-
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to Others	-	-	-	-
46060	Deposit with External Agencies	-	-	-	-
46080	Other Current Assets	-	-	-	-
	Sub -Total	-	-	-	-
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	-	-	-	-

Schedule B-18 (a): Accumulated Provisions against Loans, Advances, and Deposits

Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
46110	Loans to Others	-	-
46120	Advances	-	-
46130	Deposits	-	-
	Total Accumulated Provision	-	-

Schedule B-19: Other Assets

Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
47010	Deposit Works	-	-
47020	Other asset control accounts	-	-
	Total Other Assets	-	-

Schedule B-20: Miscellaneous Expenditure (to the extent not written off)

Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
48010	Loan Issue Expenses	-	-
48020	Discount on Issue of Loans	-	-
48030	Others	-	-
	Total Miscellaneous expenditure	-	-

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Abstract Sheet for reporting on Audit Paras for Financial Year 2023-24

NAME OF ULB: NAGAR PARISHAD, SEONDHA

NAME OF AUDITOR: K N V A & CO.

Sr. no.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTIONS
1	Audit of Revenue					
	राजस्व कर वसूली					
		Receipts in Rs.				
		Year 2022-23	Year 2023-24	% of Growth		
(i)	संपत्तिकर	27,55,205.00	23,49,114.00	-14.74%	उपरोक्त सारणी के अवलोकन के बाद यह कहा जा सकता है नगर परिषद् द्वारा विगत वर्ष की तुलना में इस वर्ष संपत्तिकर में कमी दर्ज की गयी है नगर परिषद् द्वारा बताया गया की ठोस अपशिस्ट प्रबंधन प्रभार की वसूली अभी परिषद् द्वारा नहीं की जा रहीं है	नगर परिषद् में उपलब्ध कर्मचारियो की सख्या कम होने से राजस्व वसूली प्रभावित होती है अत: अधिक कर्मचारियों की नियुक्ति की जानी चाहिये नगर परिषद् द्वारा राजस्व वसूली हेतु आधुनिक तकनीक का प्रयोग किया जाना चाहिये जैसा की स्वाइप मशीन का प्रयोग इत्यादि
(ii)	समेकित कर	4,46,591.00	3,59,790.00	-19.44%		
(iii)	नगरीय विकास उपकर	-	1,634.00	#DIV/0!		जिन व्यक्तियों द्वारा समय पर कर नहीं दिया जाता उनके खिलाफ दंडात्मक कारवाही की जानी चाहिये
(iv)	शिक्षा उपकर	6,462.00	547.00	-91.54%		समय पर कर का भुगतान करने वाले कर दाताओ को प्रोत्साहित करने हेतु करो में रियायत दी जानी चाहिये
	कुल योग	32,08,258.00	27,11,085.00	-15.50%		समय समय पर कर वसूली ले लिए नगर में अलग अलग स्थानों पर केम्पो का आयोजन किया जाना चाहिये
	गैर राजस्व वसूली					
(i)	भवन भूमि किराया	1,62,190.00	1,47,935.00	-8.79%		
(ii)	जल उपभोक्ता प्रभार	6,19,910.00	1,99,030.00	-67.89%		

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Abstract Sheet for reporting on Audit Paras for Financial Year 2023-24

NAME OF ULB: NAGAR PARISHAD, SEONDHA

NAME OF AUDITOR: K N V A & CO.

Sr. no.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTIONS
(iii)	ठोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार	-	-	0.00%		
(iv)	अन्य, कर / शुल्क	2,62,485.00	1,24,680.00	-52.50%		
	कुल योग	10,44,585.00	4,71,645.00	-54.85%		
	महा योग	**42,52,843.00**	**31,82,730.00**			
2	Audit of Expenditure	The auditor is responsible for audit of expenditure under all the schemes.			Bifurcation of Capital & revenue Expenditure should be Properly done. No one to one correlation was found between grant received and expenditure so far.	Nagar Parishad has made addequate payment to vendes under the applicable laws but we found few cases where payments were not according to that. We suggest that Nature of Expenditure Should be Understood by Staff. Training of GL Codes should be Provided to staff.
3	Audit of Book Keeping	The auditor is responsible for audit of all the books of accounts as well as stores.			We found that some books are not prepared by ULB.Record of Security Deposit & EMD should be Improved. Balancesheet not prepaired Last Years.	All Books are maintained in well condition except Fixed Assets Register, FDR we suggest ULB to maintained all the records in proper manner.Books of Security Deposit & EMD Should be Maintained as per MPMAM
4	Audit of FDR	All Fixed deposits and term deposits are verified.			We have verified FDR's but no seprate FDR register was maintained for the same. Renewal of FDR's are not timely recorded in the cash book.Interest on FDRs should be entered on Accrual Basis. Usally excess cash kept in bank account. New FDR has been made in this year.	FDR register should be prepared Annually on Accrual Basis.

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Abstract Sheet for reporting on Audit Paras for Financial Year 2023-24

NAME OF ULB: NAGAR PARISHAD, SEONDHA NAME OF AUDITOR: K N V A & CO.				
Sr. no.	**PARAMETERS**	**DESCRIPTION**	**OBSERVATION IN BRIEF**	**SUGGESTIONS**
5	Audit of Tenders/Bids	Audit of all tenders/bids invited by the ULB's.	Tenders are online & transparent but more control required when the payment made to Publishers, reputed and local newspaper rates should be compared. Sometime it has been seen that local newspapers are charging high rates incomparison to reputed newspaper. Tender Register should be maintained.	Nagar Parishad has called all tenders with proper media. We suggest that nagar parishad must carry this practice.
6	Audit of Grants & Loans	Audit of grants given by central government and its utilization are done.	Heads of Grant should be mentioned Properly & FDRs made from Grants & Loans should be mentioned specifically and interest received on FDRs should be credited in Grant fund instead of other & Municipal Fund.	Nagar parishad has maintained all the records for Grants received to it. We suggest that they must bifurgate grants eg State Share, Central Share.Loan and Grant wise Register should be maintained by mentioning. Expenditure Incurred from Particular Grant. FDR Sheet should be prepared Annually on Grant Basis.
7	Incidences relating to diversion of funds from capital receipts/Grants/Loans to Revenue Nature Expenditure and from one shceme/project to another	Diversion of funds from capital receipts/Grants/Loans to Revenue Nature Expenditure and from one shceme/project to another	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 use for the purpose for which grants have received.	Nagar Parishad can give proper attention in that matter as that decide the Asset creation and bifurcate the revenue nature items.

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NAME OF ULB: NAGAR PARISHAD, SEONDHA

NAME OF AUDITOR: K N V A & CO.

Sr. no.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTIONS
		Revenue Expenditure	Revenue Receipts	Revenue expenditure with respect to revenue receipts		
8	any other (a) percentage of revenue expenditure (establishment , salary, operation & maintenance) with Respect to Revenue receipts(Tax & non Tax) excluding octroi, Entry tax,Stamp Duty and other grants etc	4,71,21,972.00	4,96,73,133.00	94.86%	Material Purchase amount included in Operation and Maintenance of water supply, Public lighting & Cleaning etc that's Why there is excess Difference in Percentage of Revenue Expense Over revenue receipt.	Proper headwise accounting should be maintained by the officials. Previous year expeses to be bifurcated seperatly. Diversion of funds should be informed to head office. ULB should maintained all the records of expenditure with respect to Revenue Expenditure and Capital Expenditure.
		Capital Expenditure	Total Exp	Capital Expenditure with respect to total expenditure		
	(b)Percentage of Capital Expenditure with Respect to Total Expenditure	1,42,10,009.00	6,13,31,981.00	23.17%	Capital Expenditure are having substantioal with respect to Total Expenditure made by the Nagar Parished.	Proper headwise accounting should be maintained by the officials. Previous year expeses to be bifurcated seperatly. Diversion of funds should be informed to head office. ULB should maintained all the records of expenditure with respect to Revenue Expenditure and Capital Expenditure.
9	Whether all the Temporary Advances have been fully recovered or not.	Temporary Advances have been fully recovered timely or not.			Temporary Advances are given to staff During the year.	Advances Register should be Maintained properly, and recovered timely.

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NAME OF ULB: NAGAR PARISHAD, SEONDHA

NAME OF AUDITOR: K N V A & CO.

Sr. no.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTIONS
10	Whether Bank Reconciliation Statement is being regularly Prepared.	Bank Reconciliation Statement is being regularly Prepared on monthly basis	No Such Bank Reconciliation prepared by ULB on monthly basis.	We Suggest nagar parishad officials to prepared BRS on monthly basis for identifying the reasons behind the differences between cashbook balance and bank account balance.

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Percentage of revenue collection increases decreases in various heads in property tax

Annexure-1

Audit Of Revenue					
Sr.NO	Parameter	description			Overview in brief
	Revenue Income	Receipts in Rs			
		Year 2022-23	Year 2023-24	% of Growth	
1	**Property tax**	27,55,205.00	23,49,114.00	(14.74)	
2	**Samekit kar**	4,46,591.00	3,59,790.00	(19.44)	
3	**Nagariya vikas upkar**	-	1,634.00	#DIV/0!	
4	**Shiksha upkar**	6,462.00	547.00	(91.54)	
	Total	**3208258**	**2711085**	(15.50)	
	Non Revenue Taxes				
1	**Building/Complex rent**	1,62,190.00	1,47,935.00	(8.79)	Collection
2	**Water Charges**	6,19,910.00	1,99,030.00	(67.89)	of dues as
3	**Other Misc Taxes**	2,62,485.00	1,24,680.00	(52.50)	compare to previous
	Total	**1044585**	**471645**	(54.85)	year is not
	Grant Total	4252843	3182730	(25.16)	satisfactory

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Annexure-2

Receipts deposited in bank beyond two working days

Date of Collection	Date of Deposited in Bank Statement	Differnce in days	Amount	Reason for delay
No such delay found except bank holidays and server issue.				

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Annexure-3

S.no	Register	Whether Maintained	Remark
1	Stock Register	Maintained but not Proper	Accounting rules 1999 of the MP Municipal corporation Act 1961 provides that the CMO shall constitute a committee to verify the stocks held by the municipality & Committee shall conduct stock verification at least twice in a year.
			While the course of audit we have observed that no such committee was constituted and no any physical verification of stock was done by the ULB.
			Ceriticate in respect of no of pages in Stock register is not found. Stock register was not certify by competent authority
2	Cheque Received Register	Not Maintained	Not provided during the time of audit.
3	Cheque Dishonored Register	Not Maintained	Not provided during the time of audit.
4	Cheque Issued Register	Maintained	Not provided during the time of audit.
5	Register of advances to employees	Not Maintained	Not provided during the time of audit.
6	Register of security deposits	Not Maintained	Not provided during the time of audit.
7	Register of Earnest Money Deposits	Not Maintained	Not provided during the time of audit.
8	Register of retention money	Not Maintained	Not provided during the time of audit.
9	Investment Register	Not Maintained	As per MP MAM investment register will contain details concerning investment of fund in specific securities & details of investment matured during the year.
10	Loan Register	Not Maintained	Not provided during the time of audit.

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Annexure-4

Status of Maintenance of various Fixes Assets Register at Municipal Council

S.No	Type of Register	Remark
1	Building Register	As per format provided in MP MAM, Ulbs are required to prepare building register which contains details of survey No, location,area,details of use of building etc including details of improvement if any, during the course of verification of records it has been found that no such list /register and details are prepared by ULB.
2	Roads & Street Register	As per format provided in MP MAM, Ulbs are required to prepare ward wise, area wise list of roads, streets ,lanes & footpaths including details of improvement if any, during the course of verification of records it has been found that no such list and details are prepared by ULB
3	Drain Register	As per format provided in MP MAM, Ulbs are required to maintain register which will contain details about all drains including underground drains & the same will be maintain on continuous basis & not for any specific year. while examining the records it has been observed that no such registers are maintain.
4	Public lighting system register	As per format provided in MP MAM, Ulbs are required to maintain register which will contain details about all Public lighting system & the same will be maintain on continuous basis & not for any specific year, while examining the records it has been observed that no such registers are maintain.
5	Vehicle Register	Not provided during the time of audit.
6	Office Equipment Register	Not Maintained
7	Furniture & Fixture Register	Not Maintained
8	Computer & Peripheral Register	Not Maintained

मुख्य नगर पालिका अधिकारी
नगर परिषद सेवढ़ा जि.दतिया(म.प्र.)

& CO.
CA
FRN: 028412C
Chartered Accountants

कार्यालय नगर परिषद् सेवड़ा जिला दतिया म.प्र.

बैंक समाधान की जानकारी

NAGAR PARISHAD BAIRAD

BANK NOT RECONCILE AS ON 31 MARCH 2023

S/N	Bank	A/c no	Opening as per bank statement	Opening as per cash book	Diffrence	Closing as per bank	Closing as per cash book	Diffrence	Remark
1	SBI SEVDA	112380000758	-	1,562.00	1,562.00	-	-	-	BANK STATEMENT NOT AVALIBLE
2	SBI SEVDA	36711517833	1,86,115.56	1,86,115.00	- 0.56	1,86,115.56	1,86,115.00	- 0.56	
3	SBI SEVDA	112380000849	2,095.02	2,095.00	- 0.02	2,151.02	2,139.00	- 12.02	
4	SBI SEVDA	11238011239	1,899.34	1,199.00	- 700.34	1,951.34	2,761.00	809.66	
5	SBI SEVDA	31682950998	1,78,539.00	1,78,539.00	-	1,92,592.00	1,92,592.00	-	
6	SBI SEVDA	11238010938	8,413.52	8,413.00	- 0.52	8,643.52	8,413.00	- 230.52	INTEREST
7	PNB SEVDA	866000100015133	20,81,572.58	20,81,572.00	- 0.58	2,002.58	2,002.00	- 0.58	
8	MADHYA PRADESH GRAMIN BANK	202861110000007	5,22,547.96	5,22,547.00	- 0.96	29,771.16	29,771.00	- 0.16	
9	MADHYA PRADESH GRAMIN BANK	202861010001222	62,741.65	62,741.00	- 0.65	3,804.95	3,804.00	- 0.95	
10	AXIS BANK	920010042037147	16,26,636.00	16,26,636.00	-	1,31,875.00	11,02,366.00	9,70,491.00	INTEREST
11	AXIS BANK	920010041534980			-			-	

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			16,666.00	16,666.00		17,174.60	16,666.00	508.60	
12	HDFC BANK	50100269494979		12,658.00	12,658.00	13,438.00	12,658.00	- 780.00	
13	ALLAHABAD BANK	50431481501	2,10,063.65	2,10,063.00	- 0.65	2,15,915.65	2,10,063.00	- 5,852.65	INTEREST
14	SBI DATIA	530199980484	36,57,083.50	36,57,081.00	- 2.50	2,17,48,914.50	2,17,48,914.00	- 0.50	
15	POST OFFICE SEVDA	81869666662	10,864.00	10,834.00	-30.00	10,834.00	10,834.00	-	BANK STATEMENT NOT AVALIBLE
			85,65,237.78	**85,78,721.00**		**22565183.88**	**2,35,29,098.00**		

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