

INDEPENDENT AUDITOR'S REPORT

To

Joint Director

Directorate, Urban Administration & Development, MP.

Report on the Financial Statements

We have audited the financial statements of Nagar Parishad, Bairad Distt-Shivpuri (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.

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


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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 & totalling errors in cash book.

During the year heavy Return of Deposits were made (i.e., Shop Deposit & 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 Bairad, so far as appear from our examination.
- c. The receipt and payment are in agreement with cashier cash book and cash book maintained by the account officer.

FOR:- AKHIL GOYAL & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN - 024729C

CA. AKHIL GOYAL
M.NO.-412214
PARTNER



DATE - 06-03-2025
PLACE - SHIVPURI
UDIN - 25412214BMOXB15853

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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 totalling error in connection with the cash book, which has been corrected in the cashbook during the year, which is inappropriate.
 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, Bairad 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, Bairad and have assured that now onwards all the books will be updated timely.
 7. Surplus funds by the Nagar Parishad Bairad have not been invested in the form of short-term Fixed Deposits.

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.


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AUDIT OF BOOK KEEPING

- Audit of Scheme Wise Cash book, Stock register, EMD register, 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.

AUDIT OF FDR

- It is been observed that in spite 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 was not been prepared by the Council.

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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 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

FOR:- AKHIL GOYAL & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN - 024729C


CA. AKHIL GOYAL
M.NO.-412214
PARTNER



DATE - 06-03-2025
PLACE - SHIVPURI
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NAGAR PARISHAD, BAIRAD DIST SHIVPURI (MP)

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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MANAGEMENT REPRESENTATION

TO

The Auditor
M/s AKHIL GOYAL & ASSOCIATES
Chartered Accountants

- 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/ NO.
STATE BANK OF INDIA, POHRI	34579626797
RRB BAIRAD	80011803396
UCO BANK, BAIRAD	11390110058923
STATE BANK OF INDIA POHRI	34900883944
UCO BANK, BAIRAD	11390110001394
JILA SEHKARI KENDRIYA BANK, BAIRAD	172001589249
ICICI BANK, BAIRAD	144901002096
UCO BANK BAIRAD	11390110048412
CENTRAL BANK OF INDIA (BHOPAL)	5282588446

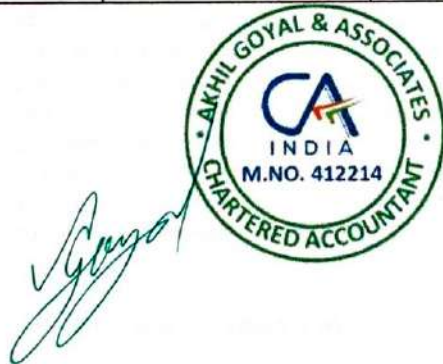
- No fixed asset register is maintained in our Parishad.
- Cash Book is Maintained online and updated on Daily Basis.
- We follow Cash Basis of Accounting.
- All the receipts are deposited in bank on next working day except in case of bank and Public Holiday
- No Monthly or Quarterly Target details was 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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Opening Bank Balance 01.04.2023	Account No.	As Per Statement Amount (Rs.)	As Per Cashbook Amount (Rs.)
State Bank of India Pohri	34579626797	41431888.81	8008477.00
RRB Bairad	80011803396	7605944.00	7605944.00
UCO Bank Bairad	11390110058923	323150.00	325142.00
State Bank of India Pohri	34900883944	Statement Not Provided	141482.00
UCO Bank Bairad	11390210001394	4253.16	4253.00
Jila Sehkari Kendriya Bank Bairad	172001589249	2340407.00	2344047.00
ICICI Bank Bairad	144901002096	Statement Not Provided	59478.00
UCO Bank Bairad	1139011008412	87572005.83	70319384.00
CENTRAL BANK OF INDIA (BHOPAL)	5282588446		0.00
FDR	-	Statement Not Provided	2296484.00

Closing Bank balance 31.03.2024	Account No.	As Per Statement Amount (Rs.)	As Per Cashbook Amount (Rs.)
State Bank of India Pohari	34579626797	18798379.81	22629630.00
RRB Bairad	80011803396	3604528.00	3604528.00
UCO Bank Bairad	11390110058923	342238.00	342238.00
State Bank Of India Pohri	34900883944	Statement Not Provided	141482.00
UCO Bank Bairad	11390210001394	3493.00	3493.00
Jila Sehkari Kendriya Bank Bairad	172001589249	2532846.00	2532846.00
ICICI Bank Bairad	144901002096	Statement Not Provided	63598.00
UCO Bank Bairad	1139011008412	4440840.00	2456509.00
CENTRAL BANK OF INDIA (BHOPAL)	5282588446	Statement Not Provided	103556.00
FDR	-	Statement Not Provided	2296484.00



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Audit Report of ULB Nagar Parishad Balrad District Shivpuri for FY 2023-24

Audit of Revenue

SR. NO	Points to be Checked	Remarks	Suggestion
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 or 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 guide all the employees to do that task in a sincere manner. We also found that there are few Bank Accounts in which idle amount deposited. We suggest Nagar Parishad should convert that accounts into Swip Accounts so that Nagar Parishad will earn interest on FDR.
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, Samer kit 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 recovery shall be a part of the report	ULB did not fix 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.	
vi	The auditor shall verify the interest income from FDRs and verify that interest income is duly and timely accounted for in cash book.	No FDR statement provided to us.	
vii	The cases where, the investments are made on lesser interest rate shall be brought to the notice of the Commissioner/CMO.	No case found.	


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Audit Report of ULB Nagar Parishad Bairad District Shivpuri for FY 2023-24

Audit of Expenditure

SR. NO	Points to be Checked	Remarks	Suggestion
i	The auditor is responsible for audit of expenditure under all the schemes.	We have test-checked expenditures under various schemes on the basis of entries in cash book. ULB has not prepared a scheme-wise cash book. Therefore, identification of scheme-wise expenditure is not possible. We have covered all schemes' expenditure on a test basis.	On the Note sheet, the CMO and The President should put their official seal with the signature.
ii	He is also responsible for checking the entries in cash book and verifying them from relevant vouchers.	During the verification of vouchers from entries in the cash book, on a test-check basis, we have checked and verified cash book entries with relevant vouchers. Discrepancies noticed are mentioned in the attached Audit Note Sheet. Vehicle log book should be maintained on a daily basis and checked and signed by an authorized person.	Whenever the signature of a witness is taken, the details of the witness like name and address should be mentioned.
iii	He should also check monthly balance of the cash book and guide the accountant to rectify errors, if any.	We have checked the monthly closing balance of the cash book and if there are any errors, we notified it to CMO/Accountant.	The attendance register should be kept with a person in charge and should be daily verified and signed by the CMO/Chief accountant.
iv	He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme. Any overpayment shall brought to the notice of the commissioner/CMO	ULB has not prepared any scheme-wise cash book and scheme-wise expenditure records. Grant register should be properly updated and maintained, where funds allocated to a particular scheme can be ascertained. We have verified expenditure details on a test-check basis provided to us and if there is any case where over payment done by Nagar Parishad, same are mentioned in Attached Audit Note Sheet.	The completion report and testing report of the project should be attached in the files.
v	He shall also verify that the expenditure is accordance with the guidelines, directives, acts and rules issued 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.	Nagar Parishad has 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.
Vi	During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial administrative sanctions accorded by competent authority and shall be limited to administrative and financial limits of the sanctioning authority.	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. Although the CMO and president should put there 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 responsible for verification of scheme wise project wise Utilization Certificates (UCs). UCs shall be tallied with the income & expenditure records and creation of Fixed Asset.	During the course of audit, no utilization certificate was made 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.	


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Audit Report of ULB Nagar Parishad Bairad District Shivpuri for FY 2023-24

AUDIT OF BOOK KEEPING

SR. NO	Points to be Checked	Remarks	Suggestion
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.
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	* 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.
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.	
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 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.	


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Audit Report of ULB Nagar Parishad Bairad District Shivpuri for FY 2023-24

AUDIT OF FDR

SR. NO	Points to be Checked	Remarks	Suggestion
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 maintained and all renewals are timely done.	FDRs are automatically renewed by Core Banking Bank through system on time. FDR Register not prepared by ULB.	
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/DR is entered on Consolidated basis not on annual basis.	


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Audit Report of ULB Nagar Parishad Balrad District Shivpuri for FY 2023-24

AUDIT OF TENDER/BIDS

SR. NO	Points to be Checked	Remarks	Suggestion
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 2021-22.	
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 BGs shall also be given to ULB's.	Not applicable	




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Audit Report of ULB Nagar Parishad Balrad District Shivpuri for FY 2023-24

AUDIT OF GRANTS AND LOANS

SR. NO	Points to be Checked	Remarks	Suggestion
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 FY.2021-22 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 asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non-generation of revenue	further, as informed by the ULB officials no any loan was taken by Municipality During FY. 2021-22.	
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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NAGAR PARISHAD BAIRAD, DIST. SHIVPURI, M.P.

RECEIPT & PAYMENT ACCOUNT FROM 01st APRIL TO 31st MARCH 2024

RECEIPT	AMOUNT	PAYMENT	AMOUNT
OPENING BALANCE	89000052.00	SALARY EXP.	16791869.00
INTEREST INCOME	1259243.00	CONTRACT WAGES	236562.00
ADIBHAR	10788.00	MANDEY ()	565800.00
ASSEST RENT	10400.00	ADVERTISEMENT EXP.	884141.00
AVEDAN SHULK	200.00	AGRICULTER EQUIPMENT REPAIRING	401820.00
BAZAR BAIHAK BASULI	50870.00	COMPUTER REPAIRING	68355.00
BHADERA TALAB LEASE	3378.00	ELECTRIC REPAIRING	293054.00
BHAWAN PRAMNIKARAN SHULK	240.00	LEGAL EXP.	84500.00
BUS STAND BASULI	2940.00	OTHER SUPPLY	811679.00
FIRE BRIGADE RENT	12000.00	PRINTING & STATIONARY	204037.00
GOMP LABOUR	10000.00	SWAGAT SAMAROH EXP.	543518.00
GRANT CM KANYA VIVAH	170000.00	TAX RETURN FEES	77231.00
JALKAR BASULI	13680.00	TEA & FOOD EXP.	313537.00
JCB RENT	7500.00	VEHICLE FUEL EXP.	2309501.00
MEENA BAZAR ANUMATI SHULK	20000.00	VEHICLE RENT EXP.	157676.00
MP URBAN DEVELOPMENT CO.	3239678.00	VEHICLE REPAIRING & MAINTANANCE	721265.00
MUDRANK SHULK	161600.00	ANTESTHI SAHAYTA	85000.00
NAMATARAN SHULK	13080.00	AUDIT & BUDGET FEES	65660.00
NOC SHULK	4310.00	CAMRA REPARING	4998.00
OTHER REVENUE INCOME	44251.00	CLEANING EXP.	472000.00
PANI TANKER KIRAYA	4500.00	CM KANYA VIVAH HITGRAHI RASHI	110000.00
POSTAL ORDER FEES	150.00	CM KANYA VIVAH SAMAROH EXP.	60000.00
PRAMAN PATRA	34.00	DAINTING & PAINTING EXP.	102204.00
SAMEKIT TAX	192126.00	DPR EXP.	191867.00
SAMPTTI TAX	519229.00	ELECTION EXP.	137770.00
SHOP RENT	691477.00	ELECTRICITY EXP.	1538616.00
SHIKSHA UPKAR	116170.00	GST TDS	1891985.00
SWACHHTA BHARAT MISSION	9801.00	INCOME TAX TDS	1976433.00
TENDER FEES	1118015.00	LADLI BAHNA YOJNA SAMAROH	245511.00
THE COMMISSIONER	6723.00	MEDICAL EXP.	72677.00
TRINGA SHULK	1875.00	MEETING EXP.	3545.00
VIKASH UPKAR	121480.00	MORAM MITTI EXP.	834032.00
CHUNGI RECEIVED	24007640.00	NUKKAD NATAK EXP.	49200.00
VAT TAX PRANALI	4738747.00	OTHER EXP.	563971.00
ROAD REPAIRING	3222350.00	POSTAGE EXP.	3500.00
KAYAKALP RASHI	3800000.00	ROAD REPAIRING & MAINTANANCE	532651.00
NALA NIRMAN DHORIYA ROAD	7100000.00	KAYAKALP EXP.	4288352.00
SWACHHTA KACHRA GADI	3728287.00	ROAD TRAFFIC SURVEY	40650.00
CM SANJEEVANI CLINIC	1250000.00	SDRF YOJNA	117244.00
15 FINANCE COMMISSION	8739238.00	SECURITY DEPOSIT REFUND	759588.00
STATE FINANCE COMMISSION	7567000.00	SWACHHTA EXP.	452816.00
DEPOSIT RECEIVED	565520.00	TANKER EXP.	61397.00
SHOP PREMIUM RECEIVED	2515950.00	TELEPHONE & INTERNET EXP.	17288.00
		TENDER EXP.	140140.00
		VEHICLE INSURANCE EXP.	371210.00
		WATER PUMP & HAND PUMP REPAIRIN	600620.00
		TRAVELL ALLOWANCE EXP.	3708.00
		BANK CHARGES	2436.00
		DEPOSIT PAID	458754.00
		BRIDGE & CULVERT	165920.00
		ROAD DEVELOPMENT	83830837.00
		WATER WAYS	869820.00
		BUILDING	3823138.00
		CCTV	599011.00
		ELECTRIC APP. COMPUTER & HARDW.	42240.00
		ELECTRICITY EQUIPMENTS	681171.00
		PUBLIC LIGHTING	308721.00
		SEEWRAE & DRAINAG	685936.00
		VEHICLES	420480.00
		SHOP PREMIUM REFUND	25000.00
		CLOSING BALANCES	31877880.00
TOTAL	164050522.00	TOTAL	164050522.00

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NAGAR PARISHAD BAIRAD, DIST. SHIVPURI, M.P.
INCOME & EXPENDITURE ACCOUNT
FROM 01st APRIL TO 31st MARCH 2024

EXPENSES	AMOUNT	INCOME	AMOUNT
SALARY EXP.	16791869.00	INTEREST INCOME	1259243.00
CONTRACT WAGES	236562.00	ADIBHAR	10788.00
MANDEY ()	565800.00	ASSEST RENT	10400.00
ADVERTISEMENT EXP.	884141.00	AVEDAN SHULK	200.00
AGRICULTER EQUIPMENT REPAIRING EXP	401820.00	BAZAR BAITHAK BASULI	50870.00
COMPUTER REPAIRING	68355.00	BHADERA TALAB LEASE	3378.00
ELECTRIC REPAIRING	293054.00	BHAWAN PRAMNIKARAN SHULK	240.00
LEGAL EXP.	84500.00	BUS STAND BASULI	2940.00
OTHER SUPPLY	811679.00	FIRE BRIGADE RENT	12000.00
PRINTING & STATIONARY	204037.00	GOMP LABOUR	10000.00
SWAGAT SAMAROH EXP.	543518.00	GRANT CM KANYA VIVAH	170000.00
TAX RETURN FEES	77231.00	JALKAR BASULI	13680.00
TEA & FOOD EXP.	313537.00	JCB RENT	7500.00
VEHICLE FUEL EXP.	2309501.00	MEENA BAZAR ANUMATI SHULK	20000.00
VEHICLE RENT EXP.	157676.00	MUDRANK SHULK	161600.00
VEHICLE REPAIRING & MAINTANANCE	721265.00	NAMATARAN SHULK	13080.00
ANTESTHI SAHAYTA	85000.00	NOC SHULK	4310.00
AUDIT & BUDGET FEES	65660.00	OTHER REVENUE INCOME	44251.00
CAMRA REPARING	4998.00	PANI TANKER KIRAYA	4500.00
CLEANING EXP.	472000.00	POSTAL ORDER FEES	150.00
CM KANYA VIVAH HITGRAHI RASHI	110000.00	PRAMAN PATRA	34.00
CM KANYA VIVAH SAMAROH EXP.	60000.00	SAMEKIT TAX	192126.00
DAINTING & PAINTING EXP.	102204.00	SAMPTTI TAX	519229.00
DPR EXP.	191867.00	SHOP RENT	691477.00
ELECTION EXP.	137770.00	SHIKSHA UPKAR	116170.00
ELECTRICITY EXP.	1538616.00	SWACHHTA BHARAT MISSION	9801.00
GST TDS	1891985.00	TENDER FEES	1118015.00
INCOME TAX TDS	1976433.00	THE COMMISSIONER	6723.00
LADLI BAHNA YOJNA SAMAROH	245511.00	TRINGA SHULK	1875.00
MEDICAL EXP.	72677.00	VIKASH UPKAR	121480.00
MEETING EXP.	3545.00	CHUNGI RECEIVED	24007640.00
MORAM MITTI EXP.	834032.00		
NUKKAD NATAK EXP.	49200.00		
OTHER EXP.	563971.00		
POSTAGE EXP.	3500.00		
ROAD REPAIRING & MAINTANANCE	532651.00		
ROAD TRAFFIC SURVEY	40650.00		
SDRF YOJNA	117244.00		
SWACHHTA EXP.	452816.00		
TANKER EXP.	61397.00		
TELEPHONE & INTERNET EXP.	17288.00		
TENDER EXP.	140140.00		
VEHICLE INSURANCE EXP.	371210.00		
WATER PUMP & HAND PUMP REPAIRING	600620.00		
TRAVELL ALLOWANCE EXP.	3708.00		
BANK CHARGES	2436.00		
Depreication	25432295.80		
TOTAL	60645969.80	TOTAL	60645969.80
		DEFICIT	32062269.80
		(Excess of Expenses Over Income)	



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NAGAR PARISHAD BAIRAD, DIST. SHIVPURI, M.P.

BALANCE SHEET AS ON 31ST MARCH 2024

	Particulars	Schedule No.	As on 31st March 2024(2023-24)	As on 31st March 2023(2022-23)
A	<u>SOURCES OF FUNDS</u>			
A1	Reserves and Surplus			
	Municipal (Genral) Fund	B-1	33,190,206.00	39820180.00
	Earmaked Funds	B-2		
	Reserves	B-3	223990114.36	170736519.16
	Total Reserves and Surplus		257180320.36	210556699.16
A2	Grants, Contributions for Specific Purpose	B-4	1392826.00	36693417.00
A3	Loans			
	Secured Loan	B-5		
	Unsecured Loan	B-6		
	TOTAL OF SOURCES OF FUNDS [A1+A2+A3]		258573146.36	247250116.16
B	<u>APPLICATION OF FUNDS</u>			
B1	<u>Fixed Assets</u>			
	Gross Block	B-11	429090686.00	333375060.00
	Less: Accumulated Depreciation		193849681.64	168417385.84
	Net Block		235241004.36	164957674.16
	Capital Work-In-progress			
	Total Fixed Assets		235241004.36	164957674.16
B2	<u>Investments</u>			
	Investments- General Fund	B-12	63716.00	63716.00
	Investments- Other Fund	B-13		
	Total Investment		63716.00	63716.00


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NAGAR PARISHAD BAIRAD, DIST. SHIVPURI, M.P.

BALANCE SHEET AS ON 31ST MARCH 2024

	Particulars	Schedule No.	As on 31st March 2024(2023-24)	As on 31st March 2023(2022-23)
B3	<u>Current Assest Loans & Advances:</u>			
	Stock In hand (Inventories)	B-14	129861.00	129861.00
	<u>Sundry Debtors (Receivalbes) :</u>	B-15	210362.00	210362.00
	Gross Amount Outstanding			
	Less: Accumulated Provision against bad and doubtful receivables			
	Prepaid Expenses	B-16		
	Cash and Bank Balances	B-17	31877880.00	89000052.00
	Loans, Advances and Deposits	B-18	46373.00	46373.00
	Total Current Assets		32264476.00	89386648.00
B4	<u>Current Liabilities and Provisions:</u>			
	Deposits Received	B-7	25171679.00	23333551.00
	Deposits Work	B-8		
	Other Liabilities (Sundry Creditors)	B-9	872998.00	872998.00
	Provisions	B-10	118463.00	118463.00
	Total Current Liabilities		26163140.00	24325012.00
B5	<u>Net Current Assets (B3-B4)</u>		6101336.00	65061636.00
C	Other Assets			
	TDS	B-19	17167090.00	17167090.00
D	Miscellaneous Expenditure (to the extent not written off)	B-20		
	TOTAL OF APPLICATION OF FUNDS			
	[B1+B2+B5+C+D]		258573146.36	247250116.16

Note: This Balance Sheet has been Complied on the basis of the trial balance provided by the Management.

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NAGAR PARISHAD BAIRAD, DIST. SHIVPURI, M.P.

SCHEDULE FORMING PART OF BALANCE SHEET

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

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Illustee Services	Commercial Projects	General Account
3101000	Balance as per Last Account					39,820,180.00
	Additions during the year					
	Surplus for the year					-6,629,974.00
	Transfers (Bank Account)					
	Revenue expenditure thru Grant					
	Deductions during the year					
	Deficit for the year					
	Transfers					
	Balance at the end of the current year					33,190,206.00


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NAGAR PARISHAD BAIRAD, DIST. SHIVPURI, M.P.

SCHEDULE FORMING PART OF BALANCE SHEET

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

Particulars	FBF	Genral Provident Fund	Samajik Suraksha Penssion	Sarv Siksha Abhiyan	Indira Gandhi Nisakta Penssion yojna	Vradha Awastha Penssion	Vidhva Penssion and other	Prasooti Aid
(a) Opening Balances								
(b) Additions to the Special Fund								
Transfer from Municipal fund								
Interest/Divident Earned on								
Special fund Investments								
Appreciation in Value of								
Special fund Investment								
Other Additions								
Total (a+b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(c) Payment out off Funds								
(i) Capital Expenditure on								
*Fixed Assets								
*Others -CWIP								
(ii) Revenue Expenditure on								
*Salary, Wages & Allowances etc.								
*Kent, Oher Adminitrative Charges								
and repair & Maintinace								
(ii) Other :								
*Loss on disposal of Special fund								
Investment								
*Diminution in value of Specail fund								
Investment								
*Transferred to Muncipal fund								
Total (c)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (a+b)-(c)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



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NAGAR PARISHAD BAIRAD, DIST. SHIVPURI, M.P.

SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-3: Reserves

Account Code	Particulars	Opening Balances	Additions during the year	Total	Deduction during the year	Closing Balance
3121000	Capital contribution Grant against Fixed Assets: Gross Block	153569429.16	53253595.20	206823024.36		206823024.36
3121100	Capital Reserv Capital Work-in-Progress: CWIP Against DFID-MPUSP funds and UN havitate CWIP Against IHSDP & UIDSSMT & CZA & 13TH SFC & Special funds Capital Grant from ADB+GoMP Capital Gant from GoMP-Project UDAY & Utthan Additional Capital Grant from GoMP-ADB Share					
3122000	Borrowing Redemption Reserve					
3123000	Special fund (Utilised)	17167090.00	0.00	17167090.00		17167090.00
3124000	Statutory Reserve					
3125000	Genral Reserve					
3126000	Revaluation Reserve					
3120000	Total Reserve Funds	170736519.16	53253595.20	223990114.36	0.00	223990114.36



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NAGAR PARISHAD BAIRAD, DIST. SHIVPURI, M.P.

SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-4: Grants, Contributions for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies (Central Zoo Authority)	Grant from 13th State Finance Commission	State Finance Commission	Grant from 14th State Finance Commission	Grant from International Organisation	Other Grants Including Awaras Funds	Total
(a) Opening Balance	9701362.00	25599229.00						1392826.00	36693417.00
(b) Additional to the grants									
fund Received during the year	8739238.00	34646062.00						0.00	43385300.00
Interest/Divident Earned on Grant Investment									
Profit on disposal of Grant Investment									
Other funds Transferred									
Appreciation in Value of Grant Investment									
Other Additions									
Total (a+b)	8739238.00	34646062.00	0.00	0.00	0.00	0.00	0.00	0.00	43385300.00
(c) Payment Out off Funds									
Capital Expenditure on Fixed Assets	18440600.00	60245291.00							78685891.00
Capital Expenditure on Other									
Revenue Expenditure On									
*Salary,Wages,Allowances, etc									
*Rent									
*Other : Solid Waste Management									
Loss on disposal of Grant Investments									
Diminution in value of Grant Investments									
Other Funds Utilised									
Grants Refunded									
Fund Expenses during the year 2023-24									
Total (c)	18440600.00	60245291.00	0.00	0.00	0.00	0.00	0.00	0.00	78685891.00
Total (a+b-c)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1392826.00	1392826.00



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NAGAR PARISHAD BAIRAD, DIST. SHIVPURI, M.P.

SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year ()	Previous Year ()	Sub Schedule
3301000	Loans From Central Government			
3302000	Loans From State Government			
3303000	Loans From Government Bodies Associations			
3304000	Loans From International Agencies			
3305000	Loan From Banks & Others Financial Institutions			
3306000	Other Term Loans			
3307000	Bonds & Debentures			
3308000	Other Loans			
3300000	Total Secured Loans			

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NAGAR PARISHAD BAIRAD, DIST. SHIVPURI, M.P.

SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year	Previous Year
3311000	Loans From Central Government		
3312000	Loans From State Government		
3313000	Loans From Government Bodies Associations		
3314000	Loans From International Agencies		
3315000	Loan From Banks & Others Financial Institutions		
3316000	Other Term Loan:		
3317000	Bonds and Debentures		
3318000	Other Loans Hudro		
3310000	Total Unsecured Loans		

Note: Rate of Interest and original amount of loan and outstanding can be provided for every Lean under each of these categories separately.

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NAGAR PARISHAD BAIRAD, DIST. SHIVPURI, M.P.

SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year	Previous Year
3401000	Earnest Money Deposit	247436.00	140670.00
3402000	Security Deposit	636516.00	1396104.00
3206090	Water Deposit	12189607.00	12189607.00
3403000	Other Deposit	12098120.00	9607170.00
3206017	From PM Awas Yojana (Hitgrahi Income		
3402001	Water Deposit others		
3400000	Total Deposits received	25171679.00	23333551.00


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NAGAR PARISHAD BAIRAD, DIST. SHIVPURI, M.P.

SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-8 Deposits Works

(Amount in Rupees)

Account Code	Particulars	Opening Balance at the Sesinning of the year ()	Additions during the year ()	Utilization / Expenditure	Balance Outstanding at the end of the Year
3411000	Civil Work				
3412000	Electrical Work				
3418000	Others Other Deposits-Rainwater Harvesting Withheld Money Liquidity Damages Bank Guarantee Retention Money				
3410000	Total of Deposit Works				


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NAGAR PARISHAD BAIRAD, DIST. SHIVPURI, M.P.

SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-9: Other Liabilities (Sundry Creditors)

(Amount in Rupees)

Account Code	Particulars		Current Year ()	Previous Year ()
3501000	Creditors :		138654.00	138654.00
3501011	Creditors-Contractors Control Account			
3501013	Contribution Payable to PMU			
3501100	Employee Liability:			
3501101	Salary Payable-Regular Employees			
3501121	Salary Payable-Daily Wagers (Benefit & Allowances)			
3501103	Recoveries Payable			
3111002	Group Insurance Scheme			
3111003	Group Insurance Scheme-N			
3501101	Councilor Honorarium Payable			
			138654.00	138654.00
3502000	Recoveries-Payable :			
3502036	Employee loan		575862.00	575862.00
3502035	Construction Labour Welfare Cess			
3502011	Recoveries Payable		158482.00	158482.00
3502012	Professional Tax Payable			
3502013	Labour Tax			
3502041	GST			
3502043	TDS On GST			
3502033	Works Contract Tax Payable			
3502022	TDS (Contractor) Payable			
3502021	TDS (Employees) Payable			
3502023	Kar Katotra-Vishesh Anadan			
3502035	LIC & Other Payable			
			734344.00	734344.00
3508000	Others			
3500000	Total Other Liabilities		872998.00	872998.00

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NAGAR PARISHAD BAIRAD, DIST. SHIVPURI, M.P.

SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-10: Provisions

(Amount in Rupees)

Account Code	Particulars	Current Year ()	Previous Year ()
3601000	Provision for Expenses: Electricity Bill Fuel Expenses Miscellaneous Exp. Telephone Exp Payable	118463.00	118463.00
3602000	Provision for Interest MPUSP		
3603000	Provision for Interest Payable ADB		
3600000	Total	118463.00	118463.00


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NAGAR PARISHAD BAIRAD, DIST. SHIVPURI, M.P.
SCHEDULE FORMING PART OF BALANCE SHEET
Schedule B-11 - FIXED ASSETS

Account Code	Particulars	Gross Block (at Cost)				Accumulated Depreciation				Net Block	
		Opening Balance	Additions (Deductions) during the period	Deduction during the period	Cost at the end of the year	Opening Balance	Additions (Deductions) during the period	Deduction during the period	Total at the end of the year	at the end of the year	at the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
4101000	Land	2.00			2.00	0.00			0.00	2.00	2.00
4102000	Building	1066734.00	3823138.00		4889872.00	277786.14	230604.29		508390.43	4381481.57	788947.86
4103000	Infrastructure Assets : Parks & Playground Amenities to Parks & Boundary wall	2548641.00	4288352.00		6836993.00	782471.41	302726.08		1085197.49	5751795.51	1766169.59
	Roads	110877345.00	83830837.00		194708182.00	23620599.76	17108758.22		40729357.98	153978824.02	87256745.24
	Bridges & Culverts	209500.00	165920.00		375420.00	20426.25	17749.69		38175.94	337244.06	189073.75
4103100	Seewage & Drains :										
	Drains	1433174.00	685936.00		2119110.00	71658.70	102372.56		174031.26	1945078.74	1361515.30
4103200	Water Ways :										
	Water ways & Water Work Distribution & Rising Mains	11458655.00	869820.00		12328475.00	3174785.73	915368.93		4090154.66	8238320.34	8283869.27
4103300	Public Lighting :										
	Lamp Post, Solar Engery Poll & Others	8389367.00	308721.00		8698088.00	1847888.77	685019.92		2532908.69	6165179.31	6541478.23
4104000	Plants & Machinery :										
	Plants & Machinery	1406181.00			1406181.00	667540.61	110796.06		778336.67	627844.33	738640.39
4105000	Vehicles :										
	Vehicles	20215811.00	420480.00		20636291.00	7054465.84	2037273.78		9091739.62	11544551.38	13161345.16
4106000	Office & Other Equipments :										
	Office & Other Equipments	884797.00			884797.00	402945.47	48185.15		451130.62	433666.38	481851.53
4107000	Furniture, Fixture, fitting & Electrical Appliances :										
	Furniture, Fixture, fitting & Electrical Appliances	6596607.00	42240.00		6638847.00	2906550.77	559844.43		3466395.20	3172451.80	3690056.23
4108000	Computer & Hardware										
	Other Fixed Assets:	15138427.00			15138427.00	3039130.39	1209929.66		4249060.05	10889366.95	12089296.61
	Other Fixed Assets	156072.00			156072.00	28950.38	6356.08		35306.46	120765.54	127121.62
	SWM-CARTS & Fogging	16673327.00			16673327.00	5160022.25	1219447.57		6379469.82	10975028.18	11513304.75
	Electricity Equipments	1519031.00			1519031.00	75951.55	102104.52		178056.07	1939985.93	1443079.45
	CCTV	116705250.00			116705250.00	116705250.00			116705250.00	0.00	0.00
	Awas Yojna										
	Moruge Vehicle	18096139.00			18096139.00	2580961.82	775758.86		3356720.68	14739418.32	15515177.18
	CWIP Asset Completed										
	Statues & Heritage Assets :										
	Statues Valuable Work on art & Antiquities										
	Sub Total	333375060.00	95715626.00	0.00	429090686.00	168417385.84	25432295.80	0.00	193849681.64	235241004.36	164957674.16
	Grant Total	333375060.00	95715626.00	0.00	429090686.00	168417385.84	25432295.80	0.00	193849681.64	235241004.36	164957674.16



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NAGAR PARISHAD BAIRAD, DIST. SHIVPURI, M.P.

SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-12: Investment-General Fund

(Amount in Rupees)

Account Code	Particulars	With Whom Invested	Face Value()	Current Year (I)	Previous Year (I)
4201000	Central Government Securities				
4202000	State Government Securities				
4203000	Debentures and Bonds				
4204000	Preference Shares				
4205000	Equity Shares				
4206000	Units of Mutual Funds				
4208000	Deposit Works				
	FDRS	Banks	63716.00	63716.00	63716.00
	(SS-5 Inv G Fund)				
4200000	Total of Investment General Fund		63716.00	63716.00	63716.00



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NAGAR PARISHAD BAIRAD, DIST. SHIVPURI, M.P.

SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-13: Investment - Other Funds

(Amount in Rupees)

Account Code	Particulars	With Whom Invested	Face Value()	Current Year ()	Previous Year ()
4211000	Central Government Securities	Banks			
4212000	State Government Securities				
4213000	Debentures and Bonds				
4214000	Preference Shares				
4215000	Equity Shares				
4216000	Units of Mutual Funds				
4218000	Deposit Works FDRS				
4210000	Total of Investment- Other Fund				



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NAGAR PARISHAD BAIRAD, DIST. SHIVPURI, M.P.

SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-14: Stock-in-Hand (Inventories)

(Amount in Rupees)

Account Code	Particulars	Current Year ()	Previous Year ()
4301000	Stores Loose		
	Consumable Store (Central Store)	129861.00	129861.00
	Workshop		
	Fire Brigade		
	Dispensary (Ausadhalya)		
	PHE		
	Electricity Department		
	Gaushala		
4302000	Loose Tools		
4303000	Others		
4300000	Total	129861.00	129861.00


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NAGAR PARISHAD BAIRAD, DIST. SHIVPURI, M.P.

SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-15: Sundry Debtors (Receivable)

(Amount in Rupees)

Particulars	Gross Amount ()	Provision for Outstanding Revenues ()	Current Year ()	Previous Year ()
<u>Receivables for Property Taxes</u>				
Less Than 3 Years	89000.00		89000.00	89000.00
3 Years to 5 Years				
5 Years to 10 Years				
More Than 15 Years				
Sub- Total	89000.00	0.00	89000.00	89000.00
Less: State Government Cesses/ Levies in Taxes-Control / Accounts				
Net Receivable of Property Taxes	89000.00	0.00	89000.00	89000.00
<u>Receivables Other Taxes</u>				
a. Other Taxes				
Less Than 3 Years	61000.00		61000.00	61000.00
3 Years to 5 Years				
5 Years to 10 Years				
More Than 15 Years				
Sub- Total	61000.00	0.00	61000.00	61000.00
a. Education Tax				
Less Than 3 Years				
3 Years to 5 Years				
5 Years to 10 Years				
More Than 15 Years				
Sub- Total	0.00	0.00	0.00	0.00
Less: State Government Cesses/ Levies in Taxes-Control / Accounts				
Net Receivable of Other Taxes	61000.00	0.00	61000.00	61000.00
<u>Receivables for fees User Charges</u>				
a. Water Charges				
Less Than 3 Years	60362.00		60362.00	60362.00
3 Years to 5 Years				
5 Years to 10 Years				
More Than 15 Years				
Sub- Total	60362.00	0.00	60362.00	60362.00
a. Rent & Lease				
Less Than 3 Years				
3 Years to 5 Years				
5 Years to 10 Years				
More Than 15 Years				
Sub- Total	0.00	0.00	0.00	0.00
Less: State Government Cesses/ Levies in Taxes-Control / Accounts				
Net Receivable of fees User Charges	60362.00	0.00	60362.00	60362.00

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Receivables from Cess Income				
Less Than 3 Years				
More Than 3 Years				
Sub- Total				
Receivable from Other Sources				
Less Than 3 Years				
More Than 3 Years				
Sub- Total				
Receivable from Government				
Sub- Total				
Net Receivable of from other Sources	0.00	0.00	0.00	0.00
Total Of Sundry Debtors Receivables	210362.00	0.00	210362.00	210362.00

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NAGAR PARISHAD BAIRAD, DIST. SHIVPURI, M.P.

SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-16: Prepaid Expenses

(Amount in Rupees)

Account Code	Particulars	Current Year ()	Previous Year ()
4401000	Establishment		
4402000	Administrative		
4403000	Operation and Maintenance Insurance (Vehicles)		
	Total Prepaid Expenses		


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NAGAR PARISHAD BAIRAD, DIST. SHIVPURI, M.P.

SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-17: Cash & Bank Balances Including

(Amount in Rupees)

Account Code	Particulars	Current Year ()	Previous Year ()
4501000	Cash		
	Total (Cash In Hand) -A	0.00	0.00
	<u>Balance With Bank - Municipal Funds & Loan</u>		
4502101	Nationalised Banks	31877880.00	89000052.00
4502201	Other Scheduled Banks		
4502301	Scheduled Co-Operative Banks		
4502401	Post Offices		
	Treasury		
	Sub- Total	31877880.00	89000052.00
	<u>Balance With Bank - Special Funds & Pension & Aid</u>		
4504101	Nationalised Banks		
4504201	Other Scheduled Banks		
4504300	Scheduled Co-Operative Banks		
4504400	Post Offices		
	Treasury		
	Sub- Total		
	<u>Balance With Bank - Grant Funds & Schemes</u>		
4506101	Nationalised Banks		
4506200	Other Scheduled Banks		
4506300	Scheduled Co-Operative Banks		
4506400	Post Offices		
	Treasury		
	Sub- Total		
	Total (Cash at Banks)-B	31877880.00	89000052.00
	Total Cash & Bank Balances	31877880.00	89000052.00

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NAGAR PARISHAD BAIRAD, DIST. SHIVPURI, M.P.

SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-18: Loans, Advances and Deposits, or Agency

Schedule B-18: Loans, Advances and Deposits, or Agency					
(Amount in Rupees)					
Account Code	Particulars	Opening Balance at the beginning of the year	Paid during the Current Year (I)	Recoverd during the Current Year (I)	Balance Outstanding at end of the year (I)
4601102	Loans and Advances to Employees				
4602000	Employee Provident Fund Loans				
4606091	Loans to Others				
	Advance to Suppliers and Contractors				
4604000	Advance to Others				
4605000	Deposit With External Agencies	46373.00			46373.00
4606000	Other Current Assets				
4608000					
	Sub- Total	46373.00	0.00	0.00	46373.00
46110000	Less: Accumulated Provisions against loans, Advances and Deposits {Schedule B-18(a)}				
	Total Loans, advances, and Deposits	46373.00	0.00	0.00	46373.00



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NAGAR PARISHAD BAIRAD, DIST. SHIVPURI, M.P.

SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-18-A: Loans, Advances and Deposits, or Agency fund

(Amount in Rupees)

Account Code	Particulars	Current Year ()	Previous Year ()
4611000	Loans to Others		
4611000	Advances		
4610000	Deposits		
	Total Accumulated Provision		


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NAGAR PARISHAD BAIRAD, DIST. SHIVPURI, M.P.

SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-19: Other Assets

(Amount in Rupees)

Account Code	Particulars	Current Year ()	Previous Year ()
4701000	Deposit Works	17167090.00	17167090.00
4702000	Other Assets Control Accounts Contribution Paid TDS Receivable		
4700000	Total	17167090.00	17167090.00


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NAGAR PARISHAD BAIRAD, DIST. SHIVPURI, M.P.

SCHEDULE FORMING PART OF BALANCE SHEET

Schedule B-19: Miscellaneous

(Amount in Rupees)

Account Code	Particulars	Current Year ()	Previous Year ()
4801000	Loan Issue Expenses Deferred Discount on Issue of Loans Deferred Revenue Expenses Others		
4800000	Total Miscellaneous Expenditure		


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NAGAR PARISHAD BAIRAD, DIST. SHIVPURI, M.P.

CASH FLOW STATEMENT

01/04/2023 to 31/03/2024

PARTICULAR	DETAILS	AMOUNT
A) Cash flow from Operating Activity		
+ Revenue Receipt	28583700.00	
- Revenue Expenditure	35213674.00	-6629974.00
- SD/Amanat Return	-1243342.00	
+ SD/Amanat Received	3081470.00	1838128.00
B) Cash flow from Investing Activity		
=+Proceeds from disposal of assets		
=+Interest Income received		
- Purchase of fixed assets/Capital Expenditure	-95715626.00	
- Increase/(Decrease) in special fund/Grants/Capital Receipts	43385300.00	-52330326.00
- Increase/(Decrease) in Earmarked Fund		
C) Cash flow from Financial Activity		
=+Loan from Banks/Others received		
=-Loan Repayment		
=-Interest & Financial Expenses		
Net Cash flow		-57122172.00
Add-Opening Balance cash book (Cash/Banks)		89000052.00
Closing Balance (Cash/Banks)		31877880.00

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

NAME OF ULB: NAGAR PARISHAD, BAIRAD						
NAME OF AUDITOR: AKHIL GOYAL & ASSOCIATES						
S. No.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTIONS
1	Audit of Revenue					
		Receipts in Rs.				
	राजस्व कर वसूली	Year 2022-23	Year 2023-24	% of Growth		
(i)	सम्पत्ति कर	7,48,137.00	5,19,229.00	-30.60%	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 रही है	नगर परिषद में उपलब्ध कर्मचारियों की संख्या कम होने से राजस्व वसूली प्रभावित होती है अतः 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 जिन व्यक्तियों द्वारा समय पर कर नहीं दिया जाता उनके खिलाफ दंडात्मक कारवाही की जानी चाहिये समय पर कर का भुगतान करने वाले कर दाताओं को प्रोत्साहित करने हेतु करों में रियायत दी जानी चाहिये समय समय पर कर वसूली ले लिए नगर में अलग अलग स्थानों पर केम्पो का आयोजन किया जाना चाहिये
(ii)	समेकित कर	1,10,745.00	1,92,126.00	73.49%		
(ii)	नगरीय विकास उपकर	21,583.00	1,21,480.00	462.85%		
(iv)	शिक्षा उपकर	24,574.00	1,16,170.00	372.74%		
	कुल योग	9,05,039.00	9,49,005.00	4.86%		
	गैर राजस्व वसूली					
(i)	भवन भूमि किराया	3,43,072.00	7,21,377.00	110.27%		
(ii)	जल उपभोक्ता प्रभार	31,810.00	18,180.00	-42.85%		
(iii)	ठोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार			-00.00%		
(iv)	अन्य कर/शुल्क	22,98,911.00	14,58,255.00	-36.57%		
	कुल योग	26,73,793.00	21,97,812.00	-17.80%		
	महा योग	35,78,832.00	31,46,817.00			


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

NAME OF ULB: NAGAR PARISHAD, BAIRAD

NAME OF AUDITOR: AKHIL GOYAL & ASSOCIATES

S. No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTIONS
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 adequate payment to vendors 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. Balance sheet not prepared Last Years.	All Books are maintained in well condition except Fixed Assets Register, FDR we suggest ULB to maintain 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 separate 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. Usually, excess cash kept in bank account. New FDR has been made in this year.	FDR register should be prepared Annually on Accrual Basis.
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 in comparison 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 bifurcate grants e.g., 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 scheme/project to another	Diversion of funds from capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/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 reation and bifurcate the revenue nature items.

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

NAME OF ULB: NAGAR PARISHAD, BAIRAD

NAME OF AUDITOR: AKHIL GOYAL & ASSOCIATES

S. No.	PARAMETERS	DESCRIPTION			OBSERVATION BRIEF	IN 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.	35213674.00	28583700.00	123.19%	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 head wise accounting should be maintained by the officials. Previous year expenses to be bifurcated separately. 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	95715626.00	130929300.00	73.10%	Capital Expenditure are having substantial with respect to Total Expenditure made by the Nagar Parishad.	Proper head wise accounting should be maintained by the officials. Previous year expenses to be bifurcated separately. 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.
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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कार्यालय नगर परिषद बैराड, जिला शिवपुरी, म.प्र.

बैंक समाधान की जानकारी

NAGAR PARISHAD BAIRAD

BANK NOT RECONCILE AS ON 31 MARCH 2024

बैंक खाता क्रमांक	बैंक का नाम	कैश बुक के अनुसार 31.03.2024 को बैलेंस	बैंक स्टेटमेंट के अनुसार 31.03.2024 को बैलेंस	अंतर की राशि समायोजन के पूर्व	रिमार्क	अंतर की राशि समायोजन के पश्चायत
34579626797	State Bank of India Pohari	22629630.00	18798379.81	3831250	Bank Reconciliation Not Available	-
80011803396	RRB Bairad	3604528.00	3604528.00	0		-
11390110058923	UCO Bank Bairad	342238.00	342238.00	0		-
34900883944	State Bank Of India Pohri	141482.00	Statement Not Provided	NA		-
11390210001394	UCO Bank Bairad	3493.00	3493.00	0		-
172001589249	Jila Sehkari Kendriya Bank Bairad	2532846.00	2532846.00	0		-
144901002096	ICICI Bank Bairad	63598.00	Statement Not Provided	NA		-
1139011008412	UCO Bank Bairad	2456509.00	4440840.00	-1984331		-
5282588446	CENTRAL BANK OF INDIA (BHOPAL)	103556.00	Statement Not Provided	NA		-
-	FDR	2296484.00	Statement Not provided	NA		-

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

Annexure-1

Audit of Revenue					Overview in brief	Suggestions
SR NO	Parameter	Description				
		Receipts in Rs				
		Year 2022-23	Year 2023-24	% Of Growth		
	Revenue Income				Collection of dues as compared to previous year is not satisfactory	ULB should take steps to recover its previous as well as current dues
1.	Property tax	7,48,137.00	5,19,229.00	-30.60%		
2.	Samekit kar	1,10,745.00	1,92,126.00	73.49%		
3.	Nagariya vikas upkar	21,583.00	1,21,480.00	462.85%		
4.	Shiksha upkar	24,574.00	1,16,170.00	372.74%		
	Total	9,05,039.00	9,49,005.00	4.86%		
	Non-Revenue Taxes					
1	Building/Complex rent	3,43,072.00	7,21,377.00	110.27%		
2	Water Charges	31,810.00	18,180.00	-42.85%		
3	Other Misc Taxes	22,98,911.00	14,58,255.00	-36.57%		
	Total	26,73,793.00	21,97,812.00	-17.80%		
	Grant Total	35,78,832.00	31,46,817.00	-12.07%		

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Receipts Deposited in Bank beyond two working days

Date of Collection	Date of Deposited in Bank Statement	Difference 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. Certificate 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 Fixe 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


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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 e palika 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

- 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.


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- 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.
- 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.

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- 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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