

Alok Jain

B.Com., FCA
Managing Partner



JAIN ALOK & ASSOCIATES
CHARTERED ACCOUNTANTS

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AUDIT CERTIFICATE

We have examined the Balance Sheet and the Income and Expenditure Account for the year ending 31st March, 2021 and the Balance Sheet as on 31st March, 2021 of the **Nagar Palika Amla**.

We have obtained all the information and explanations other than those mentioned in the Report, and taken in view of the accounting policies of the Madhya Pradesh Municipal Accounting Manual as acknowledged by the State Government. Subject to the comments in the appended Audit Report, I certify, as a result of audit, that in my opinion these Accounts and Balance Sheet exhibit a true and fair view of the state of affairs of the **Amla Nagar Palika** according to the best of information and explanations given to us and as shown in the books of the organization.

For Jain Alok & Associates
Chartered Accountants
(FRN No: 011896C)

CA Alok Jain
Partner

Membership No: 076831

Date: 30th Sep 2021



मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद आमला



Independent Auditors' Report

TO,
THE CHIEF MUNICIPAL OFFICER,
AMLA NAGAR PALIKA,

TO,
THE MEMBERS OF NAGAR PALIKA,
AMLA NAGAR PALIKA,

Report on the Financial Statements

We have audited the accompanying Financial Statements of **AMLA NAGAR PALIKA** ("the **ULB**"), which comprise the Balance Sheet as at 31 March 2021, the Statement of Profit and Loss, the Receipt & Payment Statement for the year ended, and a summary of significant accounting policies and other explanatory information.

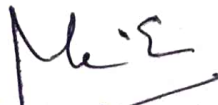
Management's Responsibility for the Financial Statements

The Management of Municipal Corporation is responsible for the matters in Madhya Pradesh Municipal Accounting Manual ("MPMAM") and The Madhya Pradesh Municipal Corporation Act, 1956 ("the Act") with respect to the preparation of these financial Statements that give a true and fair view of the financial position, financial performance and cash flow of the **ULB** in accordance with the accounting principles, including the Accounting Standards specified under Madhya Pradesh Municipal Accounting Manual. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act and Manual for safeguarding of the assets of the **ULB** and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these Financial Statements based on our audit. We have taken into account the provisions of the Act and MPMAM, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Madhya Pradesh Accounts Audit Manual and as per scope of work under assignment.

We conducted our audit in accordance with the Standards on Auditing specified under Madhya Pradesh Accounts Audit Manual. 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.


मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद अमला



An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the ULB's preparation of the Financial Statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes valuating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by ULB's Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements, and deviation, if any attached with this report (as per annexure A)

Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required by the MPMAM in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

- a) In the case of the Balance Sheet, of the state of affairs of the ULB as at March 31, 2020;
- b) In the case of the Statement of Income & Expenditure Account, of the excess of Income over Expenditure for the year ended on that date; and
- c) In the case of the Receipt & Payment & Bank Reconciliation for the year ended on that date.

Basis For Qualified Opinion

The detail which form the basis of qualified opinion are reported in annexed with this report as **Annexure A & Annexure B**

Emphasis of Matters

We draw attention to the following matters annexed with this report as **Annexure A**

Report on other Legal and Regulatory Requirements

As required by Madhya Pradesh Accounts Audit Manual and the letter of Directorate, Urban Administration & Development vide letter no. 10082 dated 23/06/2021, and the records/documents produced before us, our opinion are as under:

1. Audit of Revenue

- i) We have test checked receipts on random basis with the Receipt Books and found correct, however on an overall basis for the year, Gross receipts taken for all the department do not match with the receipts shown in Income & Expenditure Account. The observation are in Annexure A
- ii) We found that daily collection are deposited on the same day except in the cases of where banks are closed and some collection online by E- Nagar Palika software. Delay beyond two working days should be come into the notice of CMO.



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मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद आमला

iii) We found same day collection come in cash book after Two/three Days in software generated cash book, ULB have to adopt macenizum for correction in it.

iv) We have checked the entries of Manual Cash Book with the entries in tally software, and found it correct but we have checked Manual cash book from E- Nagar Palika software data then we found only contractor & Expenses payment entries reflected in software and both the side (Receipt & Payment) not matched.

v) We have not been provided with monthly/quarterly targets of revenues receipts, however we have compared Annual Budgeted Targets v/s Actual receipts for the year under audit. The observation are in **Annexure A**

vi) We checked the Vouchers and duly verified from the Entries in Cash Books as well as in Tally Software and found it correct and but we have checked Tally cash book, bank book, Day Book & Trial Balance from E- Nagar Palika software data then we didn't found Opening carry forward balance, All Grant Receipts (PMAY,SWM etc) and Interest Receipts entries.

vii) The Auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly target any lapses in lapses in revenue recovery shall be a part of the report.

Details with respect to quarterly and monthly target set for the FY 2020-21 and revenue recovery against such target were made available to us. It was not possible to report revenue recovery quarterly and monthly target and any lapses there to.

However, on verification of revenue register we observed huge recovery from past several years, below mentioned are few cases.

In case of Property Tax

S.No.	Ward No.	Consumer Name	Previous o/s	Current due	Total	Remarks
1	6	Saheb Lal	22078.00	2000.00	41018.00	No Unique ID No. Provided
2	6	Bhai Lal	13757.00	3183.00	25685.00	No Unique ID No. Provided
3	4	Shiv Pal Singh	7610.00	1135.00	84071.00	No Unique ID No. Provided
4	6	Rajni Yaswant	56572.00	18754.00	75326.00	No Unique ID No. Provided

In case of Water Tax

S.No.	Ward No.	Consumer Name	Outstanding Year's	Outstanding Amount (Rs.)
1	1	Adil Nadil Zaheer	March 2003-March 2020	7340.00
2	2	Shivlal Ram Prasad	March 2003-March 2020	8070.00



मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद आमला

3	2	Krishn Lala Shyamlal	Sept 2002-March 2020	12185.00
4	2	Chotelal Shobhala	April 2003-March 2020	11820.00
6	2	Balla Shivadin Rathore	March 2005-March 2020	10580.00
7	3	Kailsh Badriprasad	April 2013-March 2020	9445.00
8	4	Bhadurlal bihari	Jan 2001-March 2020	13240.00
9	5	Alim Shakeel Kareem	August 2009-March 2020	7755.00
10	6	Dr. I K Soni	Feb 2009-March 2020	9860.00

In case of Shop Rent

No Record were made available to us for verification, therefore cannot comment upon recovery made and GST were deducted properly or not.

2. Audit of Expenditure

- We have performed the test check because of limitation of time and found them correct except in the cases where we specifically given annexure to the report.
- We found in case of payment proper bill is not placed by the contractor as essential of the bill is not made Instance for the same below in table-

Date	Voucher Number	Contractor/supplier	Amount	Remarks
19.06.20	297	Aakash Construction	815838.00	Bill No is not mentioned
08.01.21	1090	Jai Ambe	149368.00	Bill No is not mentioned

- Quotation and documents are generally not annexed with vouchers, so cannot comment on it.
 - ULB are in practice of deducting TDS on every Payment of Rs. 5000/- and above without actual following the prescribed Limit after which same to be deducted for respective section of TDS.
 - ULB deducted TDS on Purchase they were made, However this is not a correct Practice.
- We checked the Vouchers and duly verified from the Entries in Cash Books as well as in Tally Software and found it correct and but we have checked Tally cash book, bank book, Day Book & Trial Balance from E- Nagar Palika software data then we didn't found sanchit nidhi Transfer, taxes payment entry & Bank Charges entries and All Grant Expenditure (PMAY, SWM etc) proper Accounting entries.
 - We verified the grant register maintained by ULB and found that the expenditures under the schemes are limited to the funds allocated for that particular schemes. PMAY Grant is running in ULB but All the instalment BLC and AHP accounting is not proper Accounting entries.
 - We verified the expenditure and found that they are generally in accordance with the guidelines, directives, acts and rules issued by Government of India / State Government.



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मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद आमला

viii) No such case is noticed where the fund of the ULB has been mis-utilised, moreover on random check we did not noticed any mis-utilisation of financial limits of the sanctioning authority.

ix) We verified scheme and project wise Utilization certificates and found it Fund Received and total expenditure, As per Scheme Revenue nature in Income and Expenditure and capital nature creation of fixed assets.

x) We have seen the budget variances in respect of Expenditure/Asset creation also and found substantial variances. (Refer Annexure A) .

3. Audit of Book Keeping

i) We checked the Books of Accounts and Stores Register and found it in accordance with Annual Financial Statements.

ii) We verified that all the Books of Accounts and Stores Register are maintained as per applicable Accounting rules.

iii) We verified the Bank Reconciliation Statement and found it in accordance with records and bank statements of ULB.

iv) We checked the grant register and found it in accordance with receipts and payments of particular grant.

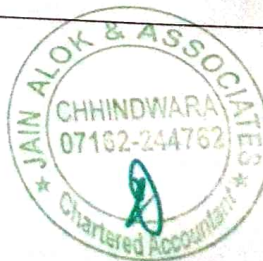
v) We checked the Fixed Assets Register and found it correct as per the records made available to us.

vi) All the Receipts and Payments are reconciled.

4. Audit of Fixed Deposit Receipts

We have found ULB carried FDR balance in books with interest but not maintain Investment register which is required to check interest for which period. We have checked all Fixed Deposit and term deposit maintained by ULB as with the provided documents details are given below-

S.N.	Bank Name	FDR No.	Investment Date	Maturity Date	Rate of Interest	Investment Amount
1	Kshetriya Gramin Bank	200357123	31.05.2020	30.05.2021	6.25%	5,21,756.00
2	Kshetriya Gramin Bank	200357121	05.11.2020	04.11.2021	6.38%	7,63,996.00
3	State Bank of India	37025372525	18-07-2020	18-07-2021	6.25%	30,00,028.00
4	State Bank of India	37047751971	28-07-2020	28-07-2021	6.25%	22,39,361.00
5	State Bank of India	38192042863	16-01-2020	16-01-2021	6.25%	22,61,839.00
Total						1,20,52,162.00



मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद आगरा

i) Audit of Tenders/ Bids

- i) We have test checked the tender/bids files and found that the process have been properly followed and was as per the rules.
- ii) We have test checked the Contractor's files and found that the tender fee / bid processing fee are received and security deposit is deducted from the running bills during construction and maintenance period.
- iii) We have test checked the Contractor's Files and found that the Bank Guarantee received from the Contractors are not duly verified with the issuing Banker, moreover in the cases where contract period is extended no steps is taken towards extension of Bank Guarantee from the contractors and Issuing Banker.
- iv) We found that ULB is not taking strict action against delay in completion of work or slow process in work.

6. Audit of Grants and Loans

- i) We have checked and verified the Grants received from Central Government and its Utilization Certificate issued by ULB and found to be correct but we found PMAY Grant distribution detailed records not maintained by ULB (Beneficiary wise)
- ii) We have checked and verified the Grants received from State Government and its Utilization Certificate issued by ULB and found to be correct but we found not ULB maintain Grant Register but not update regular basis.
- iii) We have Found that ULB is not taken any Loan from HUDCO.
- iv) We have checked and verified that no capital receipts / grants etc. are diverted to any revenue expenditure.

For Jain Alok & Associates

Chartered Accountants

(FRN No: 011896C)



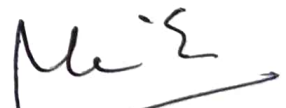
CA Alok Jain

Partner

Membership No: 076831

Date: 30th Sep 2021




मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद आमला

ANNEXURE – A
(Part of Annexed Audit Report)
Emphasis of Matters

1. We found that ULB is violating TDS rules of the Income Tax Act regarding deducting TDS at higher rate due to non-availability of PAN No. Of the contractors, non-compliance of such provisions may attract following consequences
 - a) Person responsible for non-compliance shall be punishable with rigorous imprisonment for a term which shall be between 3 months and 7 years, along with fine.
 - b) ULB shall be liable to pay, by way of penalty, a sum equal to the amount of tax which ULB is failed to collect as aforesaid.
 - c) ULB Deposit Fund in one A/C and Made FDR in other A/C and Deducted in TDS in first A/C and ULB didn't take in Books.
 - d) ULB is not collecting GST on Rent Income but deducting GST TDS 2% on any transaction more Two lakh fifty thousand. GSTR-7 monthly deposit and timely filling return is required as per Goods and services rules regulation.
2. We have test checked receipts on random basis with the Receipt Books and found correct, however on an overall basis for the year, Gross receipts taken for all the department do not match with the receipts shown in Income & Expenditure Account. The observations are as follows:-

S. No	Particulars	Actual Receipts as per Cashier Cash Book	As per Department Records	Differences
1	Property Tax	2516828	2528000	-11172
2	Samekit Kar	763142	750000	13142
3	Water Tax	2280117	2255000	25117
4	Rents	11040	10000	1040
5	Development Cess	501003	476000	25003
6	Education Cess	500443	485000	15443
7	Addition Samekit Kar	506874	488000	18874
	Total	7079447	6992000	87447

3. We have verified the dates of the Quarterly TDS Returns from the website of TDS TRACES and found it filled within the due dates and same day deducted and deposit in bank.
4. On checking we found that TDS has not been deducted on payment of hiring of vehicles.



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मुख्य सगर पालिका अधिकारी
नगर पालिका परिषद आसल

5. Meter reading are not mentioned in the Vehicle Log Book moreover No average is set for any of the vehicle and in some places diesel usage is also not entered in the Vehicle Log Book.
6. We found that ULB has not any FDR's during the year 2020-21 and we observed that ULB had huge Balances in saving accounts.
7. We have gone through Contractor's file on random basis and observed the following:-
 - (a) That majority of works contract are not completed within stipulated time.
 - (b) No approval for extension of time period is obtained from the authority.
 - (c) No penalty or Compensation is charged from contractors for delay in the work.
 - (d) No completion certificates are issued by the Engineers to any contractor.
 - (e) Final bill payments are still due in every file which we checked.
 - (f) Documents regarding Provident Fund Registration is not available on records.
 - (g) Documents regarding Labour Act Registration is not available on records.
 - (h) Labour Report is not available.
 - (i) Royalty Certificate is also not available.
 - (j) Photographs of Work Completed are also not available in Contractor's File for specific work.
 - (k) No Register is maintained for amount deducted as Performance Guarantee from bills of Contractors.
 - (l) Contractor EMD in from of FD Kept in PWD section in file but actually is the part of Accounts.
8. We found in case of Grants that ULB is spending excess amount than the amount actually received in specific grants by paying from the Municipal Funds and As per utilization certificate not matched.

Name of Grant	As Per Record	As Utilization	Difference
15 th Finance Grant	39323872.0	27401000	11922872
PMAY Awash Grant	18609000.00	12950000.00	5659000.00
Grants for Road Development	3557721.00	3285000.00	272721.00
CM Adhosanrachna	6170171.00	1300000.00	4870171.00



मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद आनरा

9. We have seen the budget variances in respect of Expenditure/Asset creation also and found substantial variances. (Refer Annexure A) .

S No.	GL Code	GL Head	Assigned Budget	Consumed Budget	Available Budget	Percent age(%)
1	2302070000	Bulk Purchase-Others	1000000	21534	978466	2.15
2	2302020000	Bulk Purchase-Sanitation	6000000	130840	5869160	2.18
3	2201101000	Electricity Expense	20000000	1115154	18884846	5.58
4	4803000000	Exp. to be written o	1000000	295400	704600	29.54
5	2304002000	Hire Charges-Vehicle	800000	116106	683894	14.51
6	2208051000	Miscellaneous Expenses	3000000	144513	2855487	4.82
7	2206001000	Advertisement Expenses	800000	58846	741154	7.36
8	2305609000	R & M-Others Electrical	1000000	147695	852305	14.77
9	2305390000	R & M-Vehicle Others	4000000	12320	3987680	0.31
10	2308003000	O & M-Garbage & Cleaning	6000000	83227	5916773	1.39
11	2308082000	O & M-Others	3000000	69055	2930945	2.3
12	2303020000	Sanitation/Conservancy	6000000	81462	5918538	1.36
13	2301010000	Bulk Purchase of Power	2500000	187006	2312994	7.48
14	2202102000	Stationery Expense	1600000	48229	1551771	3.01
15	4122011014	CWIP-Roads & Bridges	21000000	2242500	18757500	10.68
16	2305201000	R & M-Building Office	10900000	56226	10843774	0.52



मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद आगरा

Balance Sheet of Municipal Council Amla
as on 31st March 2021

	Particulars	Schedule No.	Current Year (Rs.)	Previous Year (Rs.)
A	SOURCES OF FUNDS			
A1	Reserves and Surplus			
	Municipal (General) Fund	B-1	76,83,366	1,29,75,962
	Earmarked Funds	B-2	30,19,983	25,60,764
	Reserves	B-3	8,32,21,758	8,66,05,113
	Total Reserve & Surplus		9,39,25,107	10,21,41,840
A2	Grants, Contributions for specific purposes	B-4	5,03,83,123.76	5,21,14,630
A3	Loans			
	Secured loans	B-5	-	-
	Unsecured loans	B-6	-	-
	Total Loans		-	-
	TOTAL OF SOURCES OF FUNDS		14,43,08,231	15,42,56,469
B	APPLICATION OF FUNDS			
B1	Fixed Assets	B-11		
	Gross Block		20,86,83,059	19,68,30,022
	Less: Accumulated Depreciation		12,54,61,301	10,35,56,916
	Net Block		8,32,21,758	9,32,73,106
	Capital work-in-progress		41,76,413	3,75,771
	Total Fixed Assets		8,73,98,171.14	9,36,48,877
B2	Investments			
	Investment - General Fund	B-12	-	-
	Investment - Other Funds	B-13	1,20,52,162.00	1,34,97,411
	Total Investments		1,20,52,162.00	1,34,97,411
B3	Current assets, loans & advances			
	Stock in hand (Inventories)	B-14	3,45,499	1,050
	Sundry Debtors (Receivables)	B-15		
	Gross amount outstanding			
	Less: Accumulated provision against bad and doubtful Receivables		42,19,380	33,97,032
	Prepaid expenses	B-16	1,22,021	-
	Cash and Bank Balances	B-17	5,06,85,093	5,40,63,689
	Loans, advances and deposits	B-18	-	-
	Total Of Curent Assets		5,53,71,993	5,74,61,771
B4	Current Liabilities and Provisions			
	Deposits received	B-7	58,02,872	63,21,232
	Deposit works	B-8	-	-
	Provisions	B-10	12,54,477	-
	Total Current Liabilities		1,05,14,096	1,03,51,590
B5	Net Current Assets [Sub Total (B3) - Sub Total (B4)]		4,48,57,898	4,71,10,181
C	Other Assets	B-19	-	-
D	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-
	TOTAL: APPLICATION OF FUNDS (B1+B2+B5+C+D)		14,43,08,231	15,42,56,469



मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद आमला

Municipal Council Amla
INCOME AND EXPENDITURE STATEMENT

For the period from 1 April 2020 to 31 March 2021

	Item/ Head of Account	Schedule No	Current Year (Rs)
A	INCOME		
	Tax Revenue	IE-1	73,19,085
	Assigned Revenues & Compensation	IE-2	3,17,99,377
	Rental Income from Municipal Properties	IE-3	5,14,110
	Fees & User Charges	IE-4	9,60,796
	Sale & Hire Charges	IE-5	62,485
	Revenue Grants, Contributions & Subsidies	IE-6	6,51,92,479
	Income from Investments	IE-7	19,33,471
	Interest Earned	IE-8	12,46,550
	Other Income	IE-9	59,222
	Total - INCOME		10,90,87,574
B	EXPENDITURE		
	Establishment Expenses	IE-10	4,46,29,704
	Administrative Expenses	IE-11	44,17,390
	Operations & Maintenance	IE-12	2,79,05,514
	Interest & Finance Expenses	IE-13	5,915
	Programme Expenses	IE-14	1,28,99,478
	Revenue Grants, Contributions & subsidies	IE-15	33,000
	Provisions & Write off	IE-16	-
	Miscellaneous Expenses	IE-17	-
	Depreciation		2,00,69,534
	Total - EXPENDITURE		10,99,60,535
C	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)</i>		(8,72,961)
D	Add/Less: Prior period Items (Net)	IE-18	-
E	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)</i>		(8,72,961)
F	Less: Transfer to Reserve Funds		4,59,219
G	Net balance being surplus/ deficit carried over to Municipal Fund (E-F)		(13,32,180)



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मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद आमला

Municipal Council Amla
Receipts and Payments Account
For the period from 1 April 2020 to 31 March 2021

Account Code	Head of Account	Current Period Amount (Rs.)	Account Code	Head of Account	Current Period Amount (Rs.)
	Opening Balances*	5,65,63,689			
	Operating Receipts			Operating Payments	
110	Tax Revenue	-	210	Establishment Expenses	1,12,63,290
120	Assigned Revenues & Compensations	3,17,99,377	220	Administrative Expenses	39,96,341
130	Rental income from Municipal Properties	5,03,070	230	Operations and Maintenance	1,50,02,233
140	Fees & User Charges	9,60,796	240	Interest & Finance Charges	5,915
150	Sale & Hire Charges	62,485	250	Programme Expenses	1,18,99,343
160	Revenue Grants, Contributions & Subsidies	23,625	260	Revenue Grants, Contributions & Subsidies	33,000
170	Income from Investments	1,11,406	270	Purchase of Stores	
171	Interest Earned	12,46,550	271	Miscellaneous expenses	
180	Other Income	59,222	285	Prior period	
	Non-Operating Receipts-			Non-Operating Payments	
310	Mucipal Fund	30,14,260	330	Loan Repayment	
331	Loans Received		340	Refund of Deposits	5,48,347
340	Deposits Received	9,440	35020	Recoveries Payable	67,77,159
320	Grants and contribution for specific purposes	5,33,86,000	35011	Employee Liabilities	2,71,35,647
350	Other Liabilities	14,20,896	35010	Creditors	2,84,26,817
35090-01	Sale proceeds from Assets		35080	Other Liabilities	3,60,655
35090-02	Realisation of Investment - General Fund		36010	Provisions for Expense	
35090-02	Realisation of Investment - Other Funds		410	Acquisition / Purchase of Fixed Assets	
420	Invensment		412	Capital WIP	
35041	Revenue Collected in Advance		420	Investments - General Fund	
	Loans & Advances to Employees (recovery)		421	Investments - Other Funds	
	Other Loans & Advances (recovery)		430	Stock- in- hand	
			460	Loan & Advance	
431	Sundry depbtors	69,73,025			
	TOTAL	15,61,33,840		Closing Balances #	5,06,85,093
				TOTAL	15,61,33,840



मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद आमला

19

MUNICIPAL COUNCIL AMLA
STATEMENT OF CASHFLOW
(As On 31 March 2021)

Particulars	(AMOUNT IN RUPEES)	
	Current Year (Rs.) 2020-21	
[A] Cash Flows from Operating Activities		
Gross Surplus Over Expenditure		(13,32,179.94)
Add: Adjustments For		
Depreciation	2,00,69,534.15	
Interest And Finance Expenses	5,915.11	2,00,75,449.26
Less: Adjustments For		
Profit On Disposal Of Assets	-	
Net Of Adjustments Made To Municipal Funds	52,92,596.67	
Investment Income	-	
Transfer To Reserves	1,18,53,037.00	
Interest Income Received	12,46,550.00	(1,83,92,183.67)
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		3,71,35,452.99
Changes In Current Assets And Current Liabilities		
(Increase)/Decrease In Sundry Debtors	(8,22,347.74)	
(Increase)/Decrease In Stock In Hand	(3,44,449.00)	
(Increase)/Decrease In Prepaid Expenses	(1,22,021.00)	
(Increase)/Decrease In Other Current Assets	-	
(Decrease)/Increase In Deposits Received	(5,18,360.00)	
(Decrease)/Increase In Deposits Work	-	
(Decrease)/Increase In Other Current Liabilities	(5,73,612.00)	
(Decrease)/Increase In Provisions	12,54,477.00	
Extra ordinary items (please specify)		(11,26,312.74)
Capital contribution		
Net Cash Generated from / (Used in) Operating Activities [A]		3,60,09,140.25
[B] Cash Flows from Investing Activities		
Purchase Of Fixed Assets And Cwip	(2,62,20,118.00)	
(Increase)/Decrease In Special Funds/ Grants	(4,64,316.00)	
(Increase)/Decrease In Earmarked Funds		
(Increase)/Decrease In Reserve ' Grant Against Fixed Asset'	(47,10,689.00)	
(Purchase) Of Investments	-	(3,13,95,123.00)
Add:		
Proceeds From Disposal Of Assets		
Proceeds From Disposal Of Investments	-	
Investment Income Received		
Interest Income Received	12,46,550.00	12,46,550.00
Net cash generated from/(used in) investing activities [B]		(3,01,48,573.00)
[C] Cash flows from Financing Activities		
Add:		
Loans From Banks/Others Received	-	
Less:		
Interest & Finance Expenses	(5,915.11)	(5,915.11)
Net Cash Generated From/(Used In) Financing Activities [C]		(5,915.11)
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)		58,54,652.14
Cash And Cash Equivalent At Beginning Of The Period		5,65,63,689
Cash and cash equivalent at end of the period		5,06,85,093
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:		
Cash balances	-	
Bank balances	5,06,85,093	5,06,85,092.66
Total Of The Breakup Of Cash And Cash Equivalents		



मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद आमला

MUNICIPAL COUNCIL AMLA
Bank Reconciliation Statement
Main Cash Book As on 31 March 2021

No	Bank Name	Account No	Cash Book Balance	Bank Balance
			Cl. Balance	Cl. Balance
1	SBI	41061	2,58,270.35	2,58,270.35
2	SBI	5238	1,28,29,101.68	1,28,29,101.68
3	SBI Sanchit Nidhi	2708	23,57,759.80	23,57,759.80
4	UBI	335	4,34,891.18	4,34,891.18
5	UBI	3065	15,62,702.94	15,62,702.94
6	SBI	78792	4,88,512.14	4,88,512.14
7	SBI	2037	34,85,428.83	34,85,428.83
8	UBI	50073	10,08,079.08	10,08,079.08
(A) Sub Total			2,24,24,746.00	2,24,24,746.00
9	FDR	FDR	5,21,756.00	5,21,756.00
10	FDR	FDR	7,63,996.00	7,63,996.00
11	FDR	FDR	30,00,028.00	30,00,028.00
12	FDR	FDR	22,39,361.00	22,39,361.00
13	FDR	FDR	22,61,839.00	22,61,839.00
15	FDR	FDR	32,65,182.00	32,65,182.00
(B) Sub Total			1,20,52,162.00	1,20,52,162.00
Grand Total			3,44,76,908.00	3,44,76,908.00

OTHER CASH BOOK As on 31 March 2021

No	Bank Name	Account No	Cash Book Balance	Bank Balance
			Cl. Balance	Cl. Balance
1	CBI BRGF	2029121791	21,40,452.60	21,40,452.60
2	PNB	6012102016	32,58,214.16	32,58,214.16
3	ALLAHABAD BANK	50432271671	1,09,67,107.90	1,09,67,107.90
4	UBI PMAY	2010003071	76,73,646.00	76,73,646.00
5	UBI NULM	2010002712	15,57,026.00	15,57,026.00
6	SBI UPSAMAN	936880533	26,63,900.00	26,63,900.00
7	PNB IDSMT	503424	-	-
(C) Sub Total			2,82,60,346.66	2,82,60,346.66
Grand Total (A+B+C)			6,27,37,254.66	6,27,37,254.66



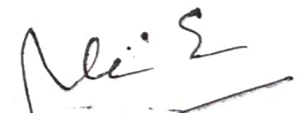
मुख्य नगर पालिका अधिकारी
 नगर पालिका परिषद आमला

Abstract Sheet for reporting on Audit Paras for Financial Year 2020-21

Name of ULB: Amla

Name of Auditor: Jain Alok & Associates

s.no.	Parameters	Description			Observation in Brief	Suggestions
1	Audit of Revenue					
1	Revenue Tax	Receipts	6	7		
		Year 2019-20	Year 2020-21	% of Growth	We observed growth in recovery in comparison to last year	NA
1	Property Tax	20.65	25.16	17.93		
2	Samekit Kar	5.74	7.63	24.77		
3	Urban Development Cess	3.68	5.01	26.55		
4	Education Cess	3.82	5.00	23.60		
	Sub Total	33.89	42.8			
	Non Tax Revenue					
1	Rent	4.98	5.03	0.99		
2	Water Tax	19.11	22.8	16.18		
3	Other Tax/Fees	6.78	7.63	11.14		
	Sub Total	30.87	35.46			
	Grand Total	64.76	78.26			


 मुख्य नगर प्रालिका अधिकारी
 नमर पालिका परिषद आमला



Abstract Sheet for reporting on Audit Paras for Financial Year 2020-21

Name of ULB: Amla

Name of Auditor: Jain Alok & Associates

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
2	Audit of Expenditure	We have performed test check of Payment Vouchers entered in the Main Cash Book and Grant Register.	Observation were listed in brief in point number-2 of Annexure-A of Audit Report is attached	System (E Nagar Palika Software) generated payments from financial reports should be matched with Maunal Cash Book.
3	Audit of Book Keeping	We checked all the Books of Accounts prepared by the ULB (Main Cash Book, Cashier Cash Book, Grant Register etc)	Observation were listed in brief in point number-3 of Annexure-A of Audit Report is attached	Require books of Accounts As Per MPAM ULB should maintain manually and update time to time. (like fixed assets register and Loan Register , Investment register)
4	Audit of FDR	we have checked FDR Register and found that although ULB is maintaining fixed Deposit register but it is not updated:	We have found ULB carried FDR balance in books with interest but not maintain Investment register which is required to check interest for which period.	ULB should maintain Investment register and update time to time.
5	Audit of Tenders/Bids	i) We have test checked the tender/bid files and found that the process have been properly followed and was as per the rules.	Observation were listed in brief in point number-7 of Audit Report is attached	Procedure for Tender opening and performance Review should be carefully monitored and complied.
6	Audit of Grants & Loans	We have checked and verified the Grants received from Central and State Government.	Observation were listed in brief in point number-8 of Audit Report is attached	Grant register should be update and balance regularly with it's utilization certificate. PMAY Grant, SBM Grant maintain compnent wise in Grant register.
7	Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another	We observed that ULB closed many schemes bank A/C and that fund Transfired into main cash Book.	Observations releted to diversion of fund has been pointed out in point number-8 of Audit Report is attached	



मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद आमला

Abstract Sheet for reporting on Audit Paras for Financial Year 2020-21

Name of ULB: Amla

Name of Auditor: Jain Alok & Associates

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
	Any Other			
8	a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.	27.17%	We Observed that Revenue expenditure is majorly done from grants and revenue income from own resources is very low	We suggest that ULB should take strict action to recover the tax by issuing notice to the public and increase the staff and make the staff more efficient
9	b) Percentage of capital expenditure with respect to Total Expenditure.	11.00%	We observed that the major source of capital expenditure is grants due to low recovery of taxes from public.	

M. S.
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नगर पालिका परिषद आनला

