कार्यालय नगर परिषद बानमौर जिला मुरैना (म.प्र.)

क्रमांक / 2021 / 1122

बनमौर, दिनांक 29 / 09 / 2021

प्रति,

आयुक्त
नगरीय प्रशासन एवं विकास
म.प्र. भोपाल

विषयः— नगरीय निकायों की लेखाओं की संपरीक्षा चार्टर्ड अकाउटेन्ट के द्वारा कराये जाने के संबंध में।
संदर्भः—श्रीमान के पत्र क्रमांक/ऑडिट/लेखा सा—4 (त)/2021/10082 भोपाल दिनांक 23/06/2021

———00———

उपरोक्त विषयान्तर्गत एवं संदर्भित पत्र क पालन में इस निकाय द्वारा विगत वर्ष 2021—21 के लेखाओं की संपरीक्षा चार्टर्ड अकाउटेन्ट मैसर्स SDA & Co. से शासन द्वारा निर्धारित फॉर्मेट पर कराई गयी है।

अतः लेखा संपरीक्षा चार्टर्ड अकाउटेन्ट द्वारा प्रस्तुत प्रति श्री अशोक यादव लेखापाल नगर परिषद बानमौर जिला मुरैना के हस्ते श्रीमान की ओर भेजी जा रही है कृपया जमा करने का कष्ट करें।

मुख्य नगर पालिका अधिकारी
नगर परिषद बानमौर जिला मुरैना

पृष्ठा.क. / 2021 / 1123

बानमौर, दिनांक 29 / 09 / 2021

प्रतिलिपिः—

1. संयुक्त संचालक नगरीय प्रशासन एवं विकास ग्वालियर की ओर लेखा संपरीक्षा की रिर्पोट श्रीमान की ओर सादर प्रेषित है।

मुख्य नगर पालिका अधिकारी
नगर परिषद बानमौर जिला मुरैना

AUDIT REPORT

2020-21

NAGAR PARISHAD
BANMORE

DISTRICT : MORENA

"Hare Krishna"

SDA & Co.
CHARTERED ACCOUNTANTS

Admn Off : D-1, Chetakpuri
Lashkar, Gwalior (M.P.)
Pin - 474001
Head Off : "Ganesh Bhawan" Chitera Oli,
Madhav Ganj, Lashkar, Gwalior (M.P.)
: +91 91793 22723, 94799 81423
(O) 0751 - 406 77 23
: cariteshmangal@gmail.com

INDEPENDENT AUDITORS REPORT

To,
The CMO
ULB Nagar Parishad,
ULB Banmore (M.P.)

We have audited the Books of accounts and relevant records of ULB Nagar Parishad, **Banmore** for the FY 2020-21. The scope of work provided to us that required Audit under various heads i.e. **Audit of Revenue, Audit of Book Keeping, Audit of Expenditure, Audit of FDR, Audit of Tenders/Bills & Audit of Grants and Loans with our comments on specific points as on 31.03.2021.**

Management's Responsibility for the maintenance of records

The Management of Municipal corporation is responsible to maintained records as per the MP Municipal act, and also required to maintained their accounting policies, procedure and books of accounts & records as per Madhya Pradesh Municipal accounting manual, This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the corporation and for preventing and detecting frauds and other irregularities.

Auditor's Responsibility

Our responsibility is to express an opinion on scope of work annexed herewith based on our audit. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures. An audit also includes assessing the accounting principles used and significant estimates made by management; We have conducted our audit in accordance with the Auditing standards generally accepted in India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls was established and maintained.

SDA & CO. GWALIOR CHARTERED ACCOUNTANTS

In our opinion to the best of our information and according to the explanation given to us, the said accounts subject to notes gives a true and fair view in conformity with the accounting principles generally accepted in India.

Report on Other legal and Regulatory Requirements

As required by the order of Joint Director of directorate, Urban Administration & development MP.

Further, on the basis of the accounts and records maintained and produced before us and information & explanations given. In our opinion proper books of accounts as required by law have not been kept by the Nagar Parishad, Banmore so far as appear from our examination.

UDIN :- 21409923AAAACB9115

For:- S D A & Co.
(Chartered Accountants)

S D A & CO. GWALIOR CHARTERED ACCOUNTANTS

CA. Ritesh Mangal
(Partner)

लेखापाल
नगर परिषद बानमौर जिला–मुरैना

मुख्य नगर पालिका अधिकारी
नगर परिषद बानमौर जिला मुरैना

Heading	SR. NO.	Points to be Checked.	Remarks	Suggestion
Audit of Revenue	I.	The auditor is responsible for audit of revenue from various sources.	We have verified the cash book for audit of revenue from various sources i.e. Tax Revenues, Rental & Premium from Municipal Properties, Fees & other user charges, Revenue Grants, Interest Earned and other Revenue Receipts.	• Decline in revenue is majorly due to non- collection of taxes because of lack of manpower and robust methods like collecting the tax by sending the staff directly to homes for collection of cheques or with card swiping machines to collect the tax, such methods should be adopted. • Various schemes and incentives should be introduced on regular intervals to increase the revenue collection. • The cash/bill receipt books should be maintained by only one person. Further the receipt of daily taxes should be done by a single person rather than different individuals. • Nagar parishad take strict action for any revenue leakage and guide all the employees to do that task in sincere manner. We also found that there are few Bank Accounts in which idle amount deposited, we suggest Nagar Parishad should convert that accounts with Swip Accounts so that Nagar
	ii.	He is also responsible to check the revenue receipts from the counter files of receipt books and verify that the money received is duly deposited in the respective bank account.	We have verified revenue receipt on test check basis the revenue receipts were verified with counter files on sample basis and it was observed that the same was deposited timely in respective bank accounts.	
	iii.	Percentage of revenue collection increases decreases in various heads in property tax samekit kar shiksha upkar Nagariya vikas upkar and other tax, compared to previous year shall be part of report.	We have verified all the revenue collection details as provided to us and insert the same in Abstract Sheet Details as per **Annexure-1.**	
	iii.	Delay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO.	There are no any instances of Delay in receipts deposited in bank beyond 2 working days & brought to the knowledge of CMO. **Annexure-2.** No such case found	
	iv.	The entries in cash book shall	We have verified various cash book	

लेखापाल
नगर परिषद बानमोर जिला–मुरैना

मुख्य नगर पालिका अधिकारी
नगर परिषद बानमौर जिला मुरैना

SDA & CO. GWALIOR CHARTERED ACCOUNTANTS

		be verified.	entries on test check basis we have verified cashbook with the receipts and payments vouchers.	parishad will earn lterest of FDR.
	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 fixed any quarterly and monthly targets. Only Budgeted yearly targets were fixed for revenue recoveries. ULB did not achieve its yearly revenue recovery targets. We have verified revenue recovery done by Nagar Parishad and financial details are providing in Abstract Sheet.	
	vi.	The auditor shall verify the interest income from FDR's and verify that interest income is duly and timely accounted for in cash book.	No FDR as per management.	
	vii.	The cases where, the investments are made on lesser interest rates shall be brought to the notice of the commissioner/CMO.	No case found	
Audit of Expenditure	I.	The auditor is responsible for audit of expenditure under all the schemes.	We have test check expenditures under various scheme on the basis of entries in cash book. ULB has not prepared scheme wise cash book. Therefore identification of scheme wise expenditure is not possible. We have covered all schemes expenditure on test basis.	• On the Notesheet the CMO and The President should put their official Seal with the Signature. • Whenever the signature of a Witness is taken the details of witness like the name, address should be mentioned. • The attendance register should be kept with a person incharge

लेखापाल
नगर परिषद बानमौर जिला-

मुख्य नगर पालिका अधिकारी
नगर परिषद बानमौर जिला मुरैना

SDA & CO. GWALIOR CHARTERED ACCOUNTANTS

		and rules issued by Government of India/ State Government.	Government. The expenditures were checked on sample basis as all construction work files were not presented before us for audit. The expenses were in accordance with the applicable directives, except for the following observation 1. Completion certificate and Testing reports in the files of construction not provided during the time of audit. 2. There were no pre/post photographs of the construction sites in the files provided to us during the time of audit.	
	vi.	During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.	On the basis of our audit we have observed that all the expenditures have been supported by financial and administrative sanctions accorded by competent authority and are limited to the administrative and financial limits of the sanctioning authority. Although the CMO and president should put their official seal and signatures as in most of the vouchers and supporting the official seal was not found and is some the signatures were also missing.	
	vii.	All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observations shall be ensured	No such case observed.	

लेखापाल
नगर परिषद बानमौर जिला–मुरैना

मुख्य नगर पालिका अधिकारी
नगर परिषद बानमौर जिला मुरैना

SDA & CO. CHARTERED ACCOUNTANTS GWALIOR

		during the audit. Non compliances of audit paras shall be brought to the notice of commissioner/CMO.		
	viii	The auditor shall be responsible for verification of scheme wise project wise Utilization Certificates (UCs). UC's shall be tallied with the income & expenditure records and creation of Fixed Asset.	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.	
Audit of Book Keeping	I.	The auditor is responsible for audit of all the books of accounts as well as stores.	We checked all the books of accounts on test check basis maintained by the nagar parishad and we also find that there are some important register are not prepared by ULB like Ledger, FAR, Bills payable etc.	• The books of accounts are not fully shifted to SAP, still the revenue collection is recorded under Single entry system, hence full/ complete transition is done. • All books are maintained in well condition and we suggest that the same should to carried for future, and we also suggest nagar parishad to maintained Ledger, FAR and other register.
	ii.	He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to Urban Local Bodies.(ULBs) Any discrepancies shall be brought to the notice of Commissioner/CMO.	Although ULB has shifted to SAP accounting, still there are some accounts in which the expenses are not accounted in the system, hence it is not fully implemented. Books of accounts and Stores are maintained by ULB in General Way Accounting rules applicable to urban local bodies are	

लेखापाल
नगर परिषद बानमौर जिला मुरैना

मुख्य नगर पालिका अधिकारी
नगर परिषद बानमौर जिला मुरैना

SDA & CO. GWALIOR CHARTERED ACCOUNTANTS

			governed by MPMAM and the books maintained by ULB are not as per MPMAM and same has been brought to the notice of CMO.	
	iii.	The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances. All the cases of non recovery shall be specifically mentioned in audit report.	As per MPMAM Register of Advances will record details concerning advances extended to employees and its subsequent adjustment and it will maintain separate register for each type of advance. Scrutiny of the records reveals that no any register for advances are maintained by the Municipality and details regarding sanction no, accounting code, accounting head and date of posting are also not maintained.	
	iv.	Bank reconciliation states shall be verified from the records of ULB and the bank concerned. If bank reconciliation statements are not prepared the auditor will help in the preparation of BRS.	Madhya Pradesh Municipal Accounts Rules provide that the reconciliation of any difference between the balances of cash book and bank accounts is required to be conducted every month. As the ULB Bank reconciliation statement were not updated monthly basis. We helped and guided them to prepare the same on monthly basis.	

लेखापाल
नगर परिषद बानमौर जिला–मुरैना

मुख्य नगर पालिका अधिकारी
नगर परिषद बानमौर जिला मुरैना

SDA & CO. CHARTERED ACCOUNTANTS GWALIOR

	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 grant received during the year which details are not available.	
	vi.	The auditor shall verify the fixed asset register form other records and discrepancies shall be brought to the notice of commissioner/CMO.	Fixed Asset register and dead stock register not found in the ULB it is not maintained at ULB. Details of various register required to be maintained in accordance with prescribed format in MPMAM.	
	vii.	The auditor shall reconcile the accounts of receipt and payments especially for project funds.	No separate cash book is maintained for project wise receipt and payments, details of expenditure made out of grant were also not found grant register. Hence we could not verify the same.	
Audit of FDR.	I.	The auditor is responsible for audit of all Fixed deposits and term deposits.	As informed by officials of ULB that they have invested in fund in FDR. There is no FDR/TDR created by ULB.	• FDRs should be created out of excess funds so that the funds are not idle and are constantly generating revenue.

लेखापाल
नगर परिषद बानमौर जिला–मुरैना

मुख्य नगर पालिका अधिकारी
नगर परिषद बानमौर जिला मुरैना

SDA & CO. GWALIOR CHARTERED ACCOUNTANTS

	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/TDR is entered on Consolidated basis not on annual basis.	
Audit of Tenders/Bids.	I.	The auditor is responsible for audit of all tenders/bids invited by the ULB's.	We have verified the online bids invited by ULB on test check basis. Tenders allotted on nomination/ quotation basis are not made available before us for verification therefore we are unable to give our opinion on the same.	• More competitive tendering process should be implemented. • The limit of online tendering should be reduced so that more and more tenders are put online so as to increase the transparency. • Tender Register should be maintained. • Nagar Parishad has called all tenders with proper media. We suggest that nagar parishad must carry this practice.
	ii.	He shall check whether competitive tendering procedures are followed for all bids.	While going through we have observed that various purchases are made on quotation basis instead of online tendering basis although requirement of such items are above the limit prescribed for online tenders. On test check basis we found competitive tendering procedures are followed.	

लेखापाल
नगर परिषद बानमौर जिला–मुरैना

मुख्य नगर पालिका अधिकारी
नगर परिषद बानमौर जिला मुरैना

	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 2020-21.	
	v.	The conditions of BG's shall also be verified, any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of Commissioner/CMO.	Not applicable	
	vi.	The cases of extension of BG's shall be brought to the notice of Commissioner/CMO. Proper guidance to extend the BG's shall also be given to ULB's.	Not Applicable.	
Audit of Grants and Loans.	I.	The auditor is responsible for the audit of grants given by central government and its utilization.	Grant register is not maintained and details of grant utilization (payment of grant) for particular work for which grant is received is not fully updated in register. There were also various grants grouped	• 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

लेखापाल
नगर परिषद बानमौर जिला–मुरैना

मुख्य नगर पालिका अधिकारी
नगर परिषद बानमौर जिला मुरैना

			under other grants where head (mad) is unidentified. Hence we are unable to form any opinion on the same.	they must bifurcate grants eg State Share. Central Share.
	ii.	He is responsible for audit of grants received from state government and its utilization.	During the F.Y.2020-21 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 F.Y. 2020-21.	
	iv.	The auditor shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure.	During the audit as per randomaly 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	

लेखापाल
नगर परिषद बानमौर जिला–मुरैना

मुख्य नगर पालिका अधिकारी
नगर परिषद बानमौर जिला मुरैना

SDA & CO.
GWALIOR
CHARTERED ACCOUNTANTS

			belongs to revenue or capital. Except thal all Grants Use for the purpose for which grants have received.	

लेखापाल
नगर परिषद बानमौर जिला–मुरैना

मुख्य नगर पालिका अधिकारी
नगर परिषद बानमौर जिला मुरैना

SDA & CO. * CHARTERED ACCOUNTANTS * GWALIOR

नगर परिषद –**बामोर**., जिला–**मुरेना** (म0प्र0)

प्राप्ति एवं भुगतान खाता

01 अप्रैल 2020 से 31 मार्च 2021 तक

प्राप्ति	राशि	भुगतान	राशि
प्रारंभिक शेष	2,75,54,862.72		
प्रारंभिक शेष संचित निधि	18,86,069.70		
सम्पत्तिकर बकाया	3,01,279.00	नियमित कर्मचारी वेतन	1,57,84,755.00
सम्पत्तिकर चालू	49,704.00	भविष्य निधि	8,59,000.00
समेकितकर बकाया	2,16,600.00	अंशदायी पेंशन (एन.पी.एस.)	11,45,084.00
समेकित कर चालू	42,329.00	स्थाई कर्मी	26,88,582.00
शिक्षा उपकर बकाया	77,217.00	ऐरियर राशि एवं अन्य	7,93,362.00
शिक्षा उपकर चालू	29,393.00	वेतन सफाई व्यवस्था (मस्टर)	55,48,232.00
नगरीय उपकर चालू	19,274.00	वेतन जल प्रदाय व्यवस्था (मस्टर)	9,82,265.00
नगरीय उपकर बकाया	12,579.00	वेतन वाहन शाखा मस्टर	7,38,795.00
सम्पत्ति कर अधिभार	31,302.00	वेतन स्थापना शाखा कम्पयूटर ऑपरेटर	7,24,917.00
जलकर बकाया	10,95,750.00	वेतन राजस्व कंप्यूटर (मस्टर)	2,23,462.00
जलकर चालू	8,05,956.00	वेतन समुदायक संगठक	70,420.00
जलकर अधिभार	83,361.00	अभिभाषक भत्ता	65,450.00
आवदेन शुल्क	6,512.00	EPF	5,26,522.00
सूचना का अधिकार प्रतिलिपि शुल्क / आवेदन शुल्क	4,134.00	यात्रा भत्ता	13,492.00
नवीन नल कनेक्शन शुल्क	81,200.00	विधुत बिल	47,54,757.00
नल कनेक्शन लेबर चार्ज	4,900.00	विधुत बिल इन्टेक वेल	66,73,280.00
अग्नि शमन शुल्क	15,656.00	आयकर	9,00,636.00
फायर बिग्रेड शुल्क	2,694.00	जी एस टी	8,65,903.00
रोड कटिंग जुर्माना शुल्क	1,500.00	इन्टरनेट बिल	1,35,560.00
कचरा शुल्क	10,100.00	डीजल क्रय	16,72,332.00
नगरपालिका स्टाम्प ड्यूटी शुल्क	11,23,000.00	पार्क एवं बाउंड्री वाल	12,60,036.00
डस्टबिन विकय शुल्क	11,610.00	भवन निर्माण एवं समुदायक भवन	25,74,903.00
विविध	1,71,872.00	भवन मरम्मत	1,27,352.00
पानी टेंकर शुल्क	1,400.00	रोड मरम्मत	3,43,227.00
जमीन किराया बकाया	23,004.00	नाला निर्माण बिल	15,83,158.00
जमीन किराया चालू	669.00	सड़क निर्माण	1,33,41,409.00
दुकान किराया बकाया	45,056.00	विवध निर्माण	7,31,485.00
दुकान किराया चालू	1,62,692.00	जल प्रदाय निर्माण	30,28,784.00
आवेदन प्रमाणीकरण शुल्क	10,290.00	जल परदय सनधरन	64,15,736.00
वाहन नौकाओं पशुओं पर कर वसूली राशि	41,61,007.00	जल प्रदाय मरम्मत	3,45,165.00
अमानत राशि	1,35,935.00	जल प्रदाय सामग्री	13,02,644.00
टेण्डर राशि / टेण्डर फार्म बिक्री शुल्व	2,40,500.00	डाक टिकिट क्रय बिल	1,151.00
हाट बाजार वसूली की राशि वर्ष 2019–2020	1,84,030.00	टायर क्रय एवं अन्य	22,106.00
मुख्यमंत्री शहरी अधोसंरचना के तहत ऋण राशि	8,61,466.00	कम्प्यूटर कॉटरेज	21,600.00
यात्री कर क्षतिपूर्ति शासन से सीधे	10,58,000.00	विधुत सामग्री क्रय	3,48,311.00
चुंगी क्षतिपूर्ति	3,46,72,362.00	फोटो कॉपी	23,460.00
विविध राशि ट्रांसफर	1,61,57,478.00	स्टेशनरी क्रय	1,46,122.00
भवन नामान्तरण आवेदन शुल्क	11,760.00	स्वछता सामाग्री क्रय	19,54,456.00
भवन अनुमति शुल्क	26,250.00	डी पी आर	2,23,595.00
ऑडिट आपत्ति अंकेक्षण वसूली वर्ष 14–15–17–18	72,128.00	वाहन क्रय एवं मशीननरी क्रय	24,60,138.00
मूलभूत सुविधा वाणिज्य कर अधिभार शासन से सीधे	77,77,000.00	प्राइवेट बोर पानी	4,20,000.00
सीधे राशि ट्रांसफर शासन से मुद्रक शुल्क	13,01,017.00	बैंक चार्ज	3,238.09
जनरल बैसिक ग्रांट 14 वां वित्त आयोग के तहत राशि (पुराना)	32,53,000.00	वहन मरम्मत	3,29,363.00

लेखापाल
नगर परिषद बानमौर जिला–मुरैना

मुख्य नगर पालिका अधिकारी
नगर परिषद बानमौर जिला मुरैना

SDA & CO. GWALIOR CHARTERED ACCOUNTANTS

सड़क मरम्मत के तहत राशि शासन से सीधे	3,88,34,000.00	वाहन किराया	76,410.00
राज्य वित्त आयोग राशि शासन से सीधे	76,78,000.00	ट्रेक्टर किराया	2,10,170.00
बैंक ब्याज	27,911.00	टैंट किराया	18,864.00
अन्य	50,000.00	ऋण किश्त	38,55,029.00
एन यू एल एम योजना	15,00,000.00	निछप अमानत	1,32,626.00
बैंक ब्याज संचित निधि	65,519.00	विज्ञापन	26,636.00
		विज्ञप्ति	7,36,814.00
		स्वच्छ भारत मिशन	1,76,328.00
		मुनादी	1,26,559.00
		अग्निसमन	38,48,904.00
		सामुदायिक शौचालय	44,502.00
		COVID 19	4,07,168.00
		निर्वाचन	3,88,355.00
		स्वागत समारोह	5,600.00
		कंल छन्नड	3,54,466.09
		अन्य विविध	12,81,342.00
		मुख्य मंत्री फेज 2 चरण	8,24,428.00
		सी सी नाली निर्माण बिल	25,537.00
		सीसी रोड निर्माण	21,91,242.00
		अन्तिम शेष	5,24,92,306.94
		अन्तिम शेष संचित निधि	25,51,796.30
	15,19,49,328.42		15,19,49,328.42

लेखापाल
नगर परिषद बानमौर जिला–मुरैना

मुख्य नगर पालिका अधिकारी
नगर परिषद बानमौर जिला मुरैना

SDA & CO.
GWALIOR
CHARTERED ACCOUNTANTS

नगर परिषद –बामोर., जिला–मुरेना (म0प्र0)

आय एवं व्यय खाता

01 अप्रैल 2020 से 31 मार्च 2021 तक

व्यय	राशि	आय	राशि
नियमित कर्मचारी वेतन	1,57,84,755.00	सम्पत्तिकर बकाया	3,01,279.00
भविष्य निधि	8,59,000.00	सम्पत्तिकर चालू	49,704.00
अंशदायी पेंशन (एन.पी.एस.)	11,45,084.00	समेकितकर बकाया	2,16,600.00
स्थाई कर्मी	26,88,582.00	समेकित कर चालू	42,329.00
ऐरियर राशि एवं अन्य	7,93,362.00	शिक्षा उपकर बकाया	77,217.00
वेतन सफाई व्यवस्था (मस्टर)	55,48,232.00	शिक्षा उपकर चालू	29,393.00
वेतन जल प्रदाय व्यवस्था (मस्टर)	9,82,265.00	नगरीय उपकर चालू	19,274.00
वेतन वाहन शाखा मस्टर	7,38,795.00	नगरीय उपकर बकाया	12,579.00
वेतन स्थापना शाखा कम्पयूटर ऑपरेटर	7,24,917.00	सम्पत्ति कर अधिभार	31,302.00
वेतन राजस्व कंप्यूटर (मस्टर)	2,23,462.00	जलकर बकाया	10,95,750.00
वेतन समुदायक संगठक	70,420.00	जलकर चालू	8,05,956.00
अभिभाषक भत्ता	65,450.00	जलकर अधिभार	83,361.00
EPF	5,26,522.00	आवदेन शुल्क	6,512.00
यात्रा भत्ता	13,492.00	सूचना का अधिकार प्रतिलिपि शुल्क / आवेदन	4,134.00
विधुत बिल	47,54,757.00	नवीन नल कनेक्शन शुल्क	81,200.00
विधुत बिल इन्टेक वेल	66,73,280.00	नल कनेक्शन लेबर चार्ज	4,900.00
इन्टरनेट बिल	1,35,560.00	अग्नि शमन शुल्क	15,656.00
डीजल क्रय	16,72,332.00	फायर बिग्रेड शुल्क	2,694.00
डाक टिकिट क्रय बिल	1,151.00	रोड कटिंग जुर्माना शुल्क	1,500.00
टायर क्रय एवं अन्य	22,106.00	कचरा शुल्क	10,100.00
कम्प्यूटर कॉटरेज	21,600.00	नगरपालिका स्टाम्प ड्यूटी शुल्क	11,23,000.00
विधुत सामग्री क्रय	3,48,311.00	डस्टबिन विक्रय शुल्क	11,610.00
फोटो कॉपी	23,460.00	विविध	1,71,872.00
स्टेशनरी क्रय	1,41,760.00	पानी टेंकर शुल्क	1,400.00
डी पी आर	2,23,595.00	जमीन किराया बकाया	23,004.00
प्राइवेट बोर पानी	4,20,000.00	जमीन किराया चालू	669.00
बैंक चार्ज	3,238.09	दुकान किराया बकाया	45,056.00
वहन मरम्मत	3,29,363.00	दुकान किराया चालू	1,62,692.00
वाहन किराया	76,410.00	आवेदन प्रमाणीकरण शुल्क	10,290.00
ट्रेक्टर किराया	2,10,170.00	वाहन नौकाओं पशुओं पर कर वसूली राशि	41,61,007.00
टेंट किराया	18,864.00	अमानत राशि	1,35,935.00
निछप अमानत	1,32,626.00	टेण्डर राशि / टेण्डर फार्म बिक्री शुल्क	2,40,500.00
विज्ञापन	26,636.00	हाट बाजार वसूली की राशि वर्ष 2019–2020	1,84,030.00
विज्ञप्ति	7,36,814.00	यात्री कर क्षतिपूर्ति शासन से सीधे	10,58,000.00
स्वच्छ भारत मिशन	1,76,328.00	चुंगी क्षतिपूर्ति	3,46,72,362.00
मुनादी	1,26,559.00	भवन नामान्तरण आवेदन शुल्क	11,760.00
संचित निधि	5,95,873.00	भवन अनुमति शुल्क	26,250.00
सामुदायिक शौचालय	44,502.00	ऑडिट आपत्ति अंकेक्षण वसूली वर्ष	72,128.00
COVID 19	4,07,168.00	बैंक ब्याज	27,911.00
निर्वाचन	3,88,355.00	अन्य	50,000.00
स्वागत समारोह	5,600.00	जनरल बैसिक ग्रांट 14 वां वित्त आयोग के	32,53,000.00
कंल छन्स्ड	3,54,466.09	बैंक ब्याज संचित निधि	65,519.00
अन्य विविध	12,81,342.00		
मुख्य मंत्री फेज 2 चरण	8,24,428.00		
भवन मरम्मत	1,27,352.00	व्यय का आय पर आधिक्य	19,41,557.18
रोड मरम्मत	3,43,227.00		
जल प्रदाय मरम्मत	3,45,165.00		
	5,03,40,992.18		5,03,40,992.18

लेखापाल
नगर परिषद बानमौर जिला–मुरैना

मुख्य नगर पालिका अधिकारी
नगर परिषद बानमौर जिला मुरैना

DA & CO
GWALIOR
CHARTERED ACCOUNTANTS

नगर परिषद – **बामोर**, जिला– **मुरेना** (म0प्र0)

तुलना पत्रक

वित्तीय वर्ष 2020–21

दायित्व (स्थायी / अस्थायी)	राशि	संपत्ति (स्थायी / अस्थायी)	राशि
पूंजी खाता		स्थायी संपत्ति	
निकाय पूंजी	**2,92,87,153.00**	फायर ब्रिगेड 2020. 21	38,48,904.00
		फर्नीचर एवं फिक्सचर	4,16,688.00
चालू दायित्व		नवीन टाटा टिपर 2020- 21	24,60,138.00
मुलभूत अनुदान	12,45,659.00	फ़िल्टर प्लांट	8,02,231.00
राज्य वित्त आयोग	24,32,543.00	कंप्यूटर	63,984.00
मुख्ममंत्री अधोसरचना II	1,20,81,210.00	मोटर पंप	3,00,000.00
13 वॉ वित्त आयोग	2,40,95,881.00	वेक्यूम	4,43,131.00
मुख्ममंत्री अधोसरचना III	7,00,000.00	निर्माण कार्य	
सड़क मरम्मत अनुदान	16,07,000.00	नये रास्ते एवं सड़के	1,72,99,190.00
नगर उदय आभियान	50,000.00	रास्ते एवं सड़के एवं अन्य मरम्मत	5,05,67,052.56
अन्य मद	93,39,969.00	नाली / नाला निर्माण	16,08,695.00
		पार्क एवं बाउंड्री वाल	12,60,036.00
हुडको लोन बकाया	7,28,66,447.00	मुख्यमंत्री शहारी पेयजल योजना अनुदान	20,42,174.00
		मुख्यमंत्री पेयजल योजना	1,07,47,164.00
		भवन एवं अन्य सामुदायिक निर्माण	60,70,886.90
		विवध निर्माण	7,31,485.00
		चालू संपत्ति	
		बैंक बैलेंस संचित निधि खाता	25,51,796.30
		बैंक बैलेंस अन्य खाते	**5,24,92,306.24**
योग	**15,37,05,862.00**	योग	**15,37,05,862.00**

अध्यक्ष
नगर परिषद बानमौर जिला–मुरैना

मुख्य नगर पालिका अधिकारी
नगर परिषद बानमौर जिला मुरैना

SDA & CO. GWALIOR CHARTERED ACCOUNTANTS

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

NAME OF ULB: NAGAR PARISHAD, BANMORE						
NAME OF AUDITOR: SDA & Co.						
Sr. no.	**PARAMETERS**	**DESCRIPTION**			**OBSERVATION IN BRIEF**	**SUGGESTIONS**
1	Audit of Revenue					
	राजस्व कर वसूली	**Receipts in Rs.**				
		Year 2019-20	**Year 2020-21**	**% of Growth**		
(i)	संपत्तिकर	6,41,088.00	3,50,983.00	-45.25%	उपरोक्त सारणी के अवलोकन के बाद यह कहा जा सकता है नगर परिषद् द्वारा विगत वर्ष की तुलना में इस वर्ष समेकित कर में कमी दर्ज की गयी है, कुल राजस्व वसूली में 46.54 प्रतिशत की कमी आयी है नगर परिषद् द्वारा बताया गया की ठोस अपशिस्ट प्रबंधन प्रभार की वसूली अभी परिषद् द्वारा नहीं की जा रही है	नगर परिषद् में उपलब्ध कर्मचारियो की सख्या कम होने से राजस्व वसूली प्रभावित होती है अत: अधिक कर्मचारियों की नियुक्ति की जानी चाहिये नगर परिषद् द्वारा राजस्व वसूली हेतु आधुनिक तकनीक का प्रयोग किया जाना चाहिये जैसा की स्वाइप मशीन का प्रयोग इत्यादि
(ii)	समेकित कर	4,93,399.00	2,58,929.00	-47.52%		
(iii)	नगरीय विकास उपकर	15,190.00	31,853.00	109.70%		जिन व्यक्तियों द्वारा समय पर कर नहीं दिया जाता उनके खिलाफ दंडात्मक कारवाही की जानी चाहिये
(iv)	शिक्षा उपकर	2,50,317.00	1,06,610.00	-57.41%		समय पर कर का भुगतान करने वाले कर दाताओ को प्रोत्साहित करने हेतु करो में रियायत दी जानी चाहिये
	कुल योग	13,99,994.00	7,48,375.00	-46.54%		समय समय पर कर वसूली ले लिए नगर में अलग अलग स्थानों पर केम्पो का आयोजन किया जाना चाहिये
	गैर राजस्व वसूली					
(i)	भवन भूमि किराया	2,50,503.00	2,31,421.00	-7.62%		
(ii)	जल उपभोक्ता प्रभार	17,04,177.00	19,85,067.00	16.48%		

लेखापाल
नगर परिषद् बानमौर जिला–मुरैना

मुख्य नगर पालिका अधिकारी
नगर परिषद बानमौर जिला मुरैना

SDA & CO. * CHARTERED ACCOUNTANTS * GWALIOR

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

NAME OF ULB: NAGAR PARISHAD, BANMORE

NAME OF AUDITOR: SDA & Co.

Sr. no.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTIONS
(iii)	ठोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार	0	-	0.00%		
(iv)	अन्य कर / शुल्क	8,90,05,036.68	57,90,017.00	-93.49%		
	कुल योग	9,09,59,716.68	80,06,505.00	-91.20%		
	महा योग	**9,23,59,710.68**	**87,54,880.00**			
2	Audit of Expenditure	The auditor is responsible for audit of expenditure under all the schemes.			Bifurcation of Capital & revenue Expenditure should be Properly done. No one to one correlation was found between grant received and expenditure so far.	Nagar Parishad has made addequate payment to vendes under the applicable laws but we found few cases where payments were not according to that. We suggest that Nature of Expenditure Should be Understood by Staff. Training of GL Codes should be Provided to staff.
3	Audit of Book Keeping	The auditor is responsible for audit of all the books of accounts as well as stores.			We found that some books are not prepared by ULB.Record of Security Deposit & EMD should be Improved.	All Books are maintained in well condition except Fixed Assets Register, FDR we suggest ULB to maintained all the records in proper manner.Books of Security Deposit & EMD Should be Maintained as per MPMAM
4	Audit of FDR	All Fixed deposits and term deposits are verified.			We have verified FDR's but no seprate FDR register was maintained for the same. Renewal of FDR's are not timely recorded in the cash book.Interest on FDRs should be entered on Accrual Basis. Usally excess cash kept in bank account. New FDR has been made in this year.	FDR register should be prepared Annually on Accrual Basis.

लेखापाल
नगर परिषद बानमौर जिला-मुरैना

मुख्य नगर पालिका अधिकारी
नगर परिषद बानमौर जिला मुरैना

SDA & CO. CHARTERED ACCOUNTANTS GWALIOR

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

NAME OF ULB: NAGAR PARISHAD, BANMORE

NAME OF AUDITOR: SDA & Co.

Sr. no.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTIONS
5	Audit of Tenders/Bids	Audit of all tenders/bids invited by the ULB's.	Tenders are online & transparent but more control required when the payment made to Publishers, reputed and local newspaper rates should be compared. Sometime it has been seen that local newspapers are charging high rates incomparison to reputed newspaper. Tender Register should be maintained.	Nagar Parishad has called all tenders with proper media. We suggest that nagar parishad must carry this practice.
6	Audit of Grants & Loans	Audit of grants given by central government and its utilization are done.	Heads of Grant should be mentioned Properly & FDRs made from Grants & Loans should be mentioned specifically and interest received on FDRs should be credited in Grant fund instead of other & Municipal Fund.	Nagar parishad has maintained all the records for Grants received to it. We suggest that they must bifurgate grants eg State Share, Central Share.Loan and Grant wise Register should be maintained by mentioning. Expenditure Incurred from Particular Grant. FDR Sheet should be prepared Annually on Grant Basis.
7	Incidences relating to diversion of funds from capital receipts/Grants/Loans to Revenue Nature Expenditure and from one shceme/project to another	Diversion of funds from capital receipts/Grants/Loans to Revenue Nature Expenditure and from one shceme/project to another	During Audit we found that some grants are like Mixed Nature i.e. Capital & Revenue Nature Therefore in that cases we can't Bifurcate How much Portion Belongs to Revenue or Capital.Except That all grants use for the purpose for which grants have received.	Nagar Parishad can give proper attention in that matter as that decide the Asset creation and bifurcate the revenue nature items.

लेखापाल
नगर परिषद बानमौर जिला–मुरैना

मुख्य नगर पालिका अधिकारी
नगर परिषद बानमौर जिला मुरैना

SDA & CO. GWALIOR CHARTERED ACCOUNTANTS

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

NAME OF ULB: NAGAR PARISHAD, BANMORE

NAME OF AUDITOR: SDA & Co.

Sr. no.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTIONS
		Revenue Expenditure	Revenue Receipts	Revenue expenditure with respect to revenue receipts		
8	any other (a) percentage of revenue expenditure (establishment , salary, operation & maintenance) with Respect to Revenue receipts(Tax & non Tax) excluding octroi, Entry tax,Stamp Duty and other grants etc.	5,03,40,992.18	4,83,99,435.00	104.01%	Material Purchase amount included in Operation and Maintenance of water supply, Public lighting & Cleaning etc that's Why there is excess Difference in Percentage of Revenue Expense Over revenue receipt.	Proper headwise accounting should be maintained by the officials. Previous year expeses to be bifurcated seperatly. Diversion of funds should be informed to head office. ULB should maintained all the records of expenditure with respect to Revenue Expenditure and Capital Expenditure.
		Capital Expenditure	Total Exp	Capital Expenditure with respect to total expenditure		
	(b)Percentage of Capital Expenditure with Respect to Total Expenditure	4,65,64,233.00	9,69,05,225.18	48.05%	Capital Expenditure are having substantioal with respect to Total Expenditure made by the Nagar Parished.	Proper headwise accounting should be maintained by the officials. Previous year expeses to be bifurcated seperatly. Diversion of funds should be informed to head office. ULB should maintained all the records of expenditure with respect to Revenue Expenditure and Capital Expenditure.

लेखापाल
नगर परिषद बानमौर जिला–मुरैना

मुख्य नगर पालिका अधिकारी
नगर परिषद बानमौर जिला मुरैना

SDA & CO. GWALIOR CHARTERED ACCOUNTANTS

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

NAME OF ULB: NAGAR PARISHAD, BANMORE

NAME OF AUDITOR: SDA & Co.

Sr. no.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTIONS
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.

लेखापाल
नगर परिषद बानमौर जिला–मुरैना

मुख्य नगर पालिका अधिकारी
नगर परिषद बानमौर जिला मुरैना

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

Annexure-1

Audit Of Revenue						
Sr.NO	Parameter	description			Overview in brief	Suggetions
	Revenue Income	Receipts in Rs				
		Year 2019-20	Year 2020-21	% of Growth		
1	**Property tax**	6,41,088.00	3,50,983.00	(45.25)	Collection of dues as compare to previous year is not satisfactory	ULB should taken steps to recover its previous as well as current dues
2	**Samekit kar**	4,93,399.00	2,58,929.00	(47.52)		
3	**Nagariya vikas upkar**	15,190.00	31,853.00	109.70		
4	**Shiksha upkar**	2,50,317.00	1,06,610.00	(57.41)		
	Total	**1399994**	**748375**	(46.54)		
	Non Revenue Taxes					
1	**Building/Complex rent**	2,50,503.00	2,31,421.00	(7.62)		
2	**Water Charges**	17,04,177.00	19,85,067.00	16.48		
3	**Other Misc Taxes**	8,90,05,036.68	57,90,017.00	(93.49)		
	Total	**90959716.68**	**8006505**	(91.20)		
	Grant Total	92359710.68	8754880	(90.52)		

Various incomes accrued but not collected are recorded in Receipts & Payments Account and Income & Expenditure Accounts. Such amounts are not received so they should not form part of receipts and payments account. Such errors should immediately be reversed to present the true statement of affairs of the entity.

GWALIOR
CHARTERED ACCOUNTANTS

लेखापाल
नगर परिषद् बानमौर जिला–मुरैना

मुख्य नगर पालिका अधिकारी
नगर परिषद बानमौर जिला मुरैना

Annexure-2

Receipts deposited in bank beyond two working days

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

SDA & CO. CHARTERED ACCOUNTANTS GWALIOR

लेखापाल
नगर परिषद बानमौर जिला–मुरैना

मुख्य नगर पालिका अधिकारी
नगर परिषद बानमौर जिला मुरैना

Annexure-3

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

SDA & CO. CHARTERED ACCOUNTANTS GWALIOR

अध्यक्ष
नगर परिषद बानमौर जिला मुरैना

मुख्य नगर पालिका अधिकारी
नगर परिषद बानमौर जिला मुरैना

Annexure-4

Status of Maintenance of various Fixes Assets Register at Municipal Council

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

SDA & CO. GWALIOR CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर परिषद बानमौर जिला मुरैना

नगर परिषद बानमौर जिला-मुरैना

कार्यालय नगर परिषद् बामोर जिला मुरेना म.प्र.
बैंक समाधान की जानकारी

NAGAR PARISHAD BANMORE

BANK RECONCILIATION STATEMENT AS ON 31 MARCH 2021

बैंक खाता क्रमांक	बैंक का नाम	कैश बुक के अनुसार 31.03.2021 को बैलेंस	बैंक स्टेटमेंट के अनुसार 31.03.2021 को बैलेंस	अंतर की राशि समायोजन के पूर्व	रिमार्क	अंतर की राशि समायोजन के पश्चात
10712989080	SBI	40116850.94	40116850.94	0.00	-	0.00
4595101002798	CANARA BANK	11149562.00	11149562.00	0.00	-	0.00
1301000100286233	PNB	1225894.00	-	-	-	-
1301000100172897	PNB SANCHIT NIDHI	-	2551796.30	-	-	-

SDA & CO. CHARTERED ACCOUNTANTS GWALIOR

लेखापाल
नगर परिषद् बानमौर जिला-मुरैना

मुख्य नगर पालिका अधिकारी
नगर परिषद बानमौर जिला मुरैना

NAGAR PARISHAD BHANDER
CASH FLOW SUMMARY
01-Apr-2020 to 31-Mar-2021

INFLOW	AMOUNT (RS.)
OPENING BALANCE IN BANK Account	2,75,54,862.72
sanchit nidhi account	18,86,069.70
DIRECT INCOME	11,37,53,516.00
INDIRECT INCOME	87,54,880.00
TOTAL A	15,19,49,328.42
OUTFLOW	
New Vehicle Purchased	63,09,042.00
INDIRECT EXPENSES	4,83,99,435.00
Capital Expenditure	4,21,96,748.18
TOTAL C	9,69,05,225.18
NET INFLOW A+B-C	5,50,44,103.24

लेखापाल
नगर परिषद् बानमौर जिला–मुरैना

मुख्य नगर पालिका अधिकारी
नगर परिषद बानमौर जिला मुरैना

SDA & CO. CHARTERED ACCOUNTANTS GWALIOR