

NAGAR PALIKA PARISHAD SEONI

AUDIT REPORT IN CONNECTION WITH ANNUAL AUDIT

Audit Period 2022-23

We have gone through the Receipt & Payment Accounts for the year ended on 31st March 2023 of Nagar Palika SEONI, and, according to the audit, we have made the following statement:

We certify that the Receipt & Payment Accounts are in agreement with the books of accounts maintained at the office of Nagar Palika SEONI.

"As per Notes to Accounts in Annexure 'A' Attached"

We report the following:

R.N. SINGH & CO.

The observations/discrepancies/irregularities observed in regard to the receipts and payments have been detailed out in "Annexure B".

Details regarding the Receipts and Payments during the year in comparison to previous year is given in "Annexure C".

Subject to above:-

We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit.

In our opinion, proper books of accounts have been kept by the above named entity so far as appears from the examination of the books.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, given in Annexure 'A' and 'B' give true and fair view of the Receipts and Payments accounts of the Nagar Palika SEONI for the year ended on 31st March 2023.

R.N. SINGH & CO.

Chartered Accountants

SEONI

ANIL KUMAR SURIJANI



R.N. Singh & CO.
Chartered Accountants

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Dakbungalow Chouraha Patna Bihar
Branch Office : plot no.21 flat no. 101 near aditya
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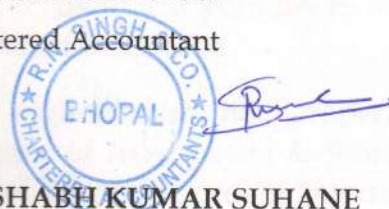
AUDIT REPORT IN CONNECTION WITH ANNUAL AUDIT
NAGAR PALIKA PALIKA SEONI (District-SEONI)

We have gone through the Receipt & Payment Account, for the year ended on 31st March 2023, attached here of Nagar Palika SEONI, with regards to the audit, we have made the following observation:

1. We certify that the Receipt & Payment Account are in agreement with the books of account maintained at the office of Nagar Palika SEONI.
2. "As per Notes to Accounts in Annexure "A" Attached".
3. We report the following observations/Suggestions.
4. The observations/discrepancies/Inconsistencies observed in regards with the scope of audit have been detailed out in "Annexure B".
5. Details regarding revenue collection against the budgeted targets and the growth attained during the year in comparison to previous year in given in "Annexure C".
6. Subject to above:-
7. We have obtained all the information and explanations which, to the of best our knowledge and belief, were necessary for the purpose of the audit:
8. In our opinion' proper books of accounts have been kept by the above named entity so far as it appears from the examination of the books.
9. In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, given in above "Annexure-A" and "B" give a true and fair view of the Receipts and Payments account of the Nagar Palika SEONI for the year ended on as at 31st March 2023.

For R.N.SINGH & CO.

Chartered Accountant

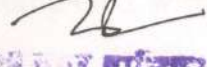


CA RISHABH KUMAR SUHANE
Partner

Place:- Bhopal


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Annexure A

Notes to Accounts

1. The grants/subsidies were credited in bank accounts of Municipality without intimating about the nature of grant/subsidy. Therefore, it is difficult for the accountants to account the grant in proper heads as well as for auditors in verifying it. The Proper sanctioning authority is requested to send the intimation letter specifying the nature of grants/subsidies. We suggest that summaries statement of monthly grant release and deduction made there from should be obtained from Directorate Bhopal and same should be reconciled.
2. Octroi Compensation and Passenger tax received from Directorate Bhopal is accounted for on net amount actually received in the bank after the deduction from the directorate. Adjustment for deduction made by the Directorate, Bhopal from the grant is not grossed up in the books of account. We suggest that deduction made by the Directorate should be account for separately.
3. We are unable to verify the details of capitalization of expenditure. since most of the work is in progress. Further in the absence of complete details regarding all the assets of the ULB and fixed assets register balance sheet could not be finalized.
4. We suggest that account should be linked with another sweep account with the bank so that idle fund automatically gets transferred to short term deposit without affecting the liquidity of fund, so that extra interest income can be generated.
5. It was observed that proper log registers for vehicle usage, No of kms of run, vehicles details was not maintained. Therefore we are unable to comment on the diesel/petrol expenses incurred by ULB.
6. ULB has purchase various materials such as for water works, cleaning and electricity but it was observed that stock register for the same with consumption of material are not accounted for properly. Thus we are unable to comment upon stock position of ULB.
7. On sample verification of Tender/bids documents file invited during the financial year, it was found that payments were made in excess of the amount quoted by the contractors during the bidding process. It was explained to us that it pertains to the additional work that were done by the contractors on the direction of ULB.
8. Fixed asset register was not maintained and stores register was not properly maintained by ULB should be advised to maintain register of fixed assets & Stores register properly containing location, quantity amount of items for proper internal control.
9. It is advisable to ULB that work from contractors should be completed within time frame and action to be taken against such contractors if not completed within given time frame.
10. Bank reconciliation statement was not provided by the ulb to us.


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11. ULB not followed the double entry accounting system for the accounting for the year 2022-22.
13. Details documents/agreements for the shops auction were not produces before us for verification.
14. Utilization certificate for the various expenditure/payments not issued. Completion certificate should be issued to ascertaining successfully completion of work as per terms of tender/quotation/sanctioned

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AUDIT OF REVENUE

S.No.	Indicators	Observations	Remarks
1	The Auditors is responsible for audit of revenue from various sources.	We have audited all the sources by applying sample test check basis from where municipality is deriving its revenue for the financial year 2022-22 and details of various sources have been reported in Receipts & Payment account.	Audit of revenue is carried on sample basis on vouchers and receipt books provided for the purpose of audit.
2	Auditor is responsible for checking the revenue receipts from the counter files of receipt books & verifies that the money received is duly deposited in respective bank accounts.	We have checked the sources of revenue from various sources, by applying sample test check basis from the counterfoils of the receipt books and found that, in some cases there was delay in depositing the cash in the bank account. However it was explained to us that the same was due to bank holiday. Moreover it was observed that proper receipt register were not maintained by the different revenue departments of the ULB because of which it was difficult to reconcile the daily receipts with the cash book.	In some cases. Delayed deposit was observed due to Bank holidays, Saturday, Sundays.
3	Percentage of revenue collection increase/decrease in various heads in property tax, samekit kar, shiksha upkar, Nagriya Vikas Upkar & other taxes compared to previous year shall be part of audit report.	Percentage of revenues collection increase/decrease in various heads in property tax, water tax, samekit kar, shop rent, nagar vikas upkar and education cess has been mentioned in Annexure-C	% of revenue collection has been increase in all the kar except in all the kar except in samekit kar ULB should focus on recovery of above mentioned taxes in best possible manner and take appropriate action also for long time

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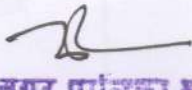
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			defaulter.
4	Delay beyond 2 working days shall be immediately brought to the notice of CMO.	We have checked the sources of revenue from various sources, by applying sample basis from the counterfoils and found that, in some cases there was a delay of depositing the cash in the bank account. However it was explained to us that same was due to bank holiday.	No discrepancies observed.
5	Entries in Cash Book should be verified.	While verifying the entries in the cash book it was observed that all the receipts and the funds received are properly recorded as & when received.	The entries in cash book have been verified and are properly recorded under the respective head under which it is received.
6	Auditor shall specifically mention in report the revenue recovery against the quarterly & Monthly targets. Any lapses in revenue recovery shall form part of report.	Budgets estimated of income and expenditure is prepared on very higher side we suggest that budgeted income and expenditure should be estimated on the basis of actual past income and expenditure. Recovery against target has been specifically mentioned in the table below:	Municipality should use actual figures of past year while preparing budget so that under or over recovery is comparable against budgeted figures.


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7	The Auditor shall verify the interest income from FDR and verify that interest income is duly & timely recorded in cash book.	During the course of audit it was observed that there is a new investment in FDR during the financial Year.	We suggest that accounts should be linked with auto sweep account with the bank so that idle fund automatically gets transferred to short term deposit without affecting the liquidity of fund so that interest income can be earned.
8	The cases were investments are made on lesser interest rates shall be brought to the notice of commissioner/CMO.	No such instances observed.	No such instances observed.

AUDIT OF EXPENDITURE

S.No.	Indicators	Observations	Remarks
1	The Auditors is responsible for audit of expenditure under all the schemes.	We have audited the expenditures incurred by the municipality using sample test check basis during the Financial year	Discrepancies observed have been shown under the respective heads below.
2	Auditor is responsible for checking the entries in cash books & verifying them from relevant vouchers.	We have audited the expenditures incurred by the municipality by applying sample test check basis.	No discrepancies observed on our sample test basis observation.
3	Auditor shall check monthly balance of the cash book & guide the accountant to	We have verified the balance of the cash book. On some instances differences has been observed while	Double checking of the balances of the cash book should be done to avoid differences.

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	rectify the errors.	calculating closing balances.	
4	Auditor shall verify that the expenditure of a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of CMO.	The ULB have maintained a single cash book & bank accounts for all the state received grants & ULB's revenue is same and all the expenditures are routed through said bank accounts. Therefore there are high probability that the expenditure of a particular scheme is done in excess of the funds allocated for the said scheme.	It is advisable that municipality should book expenses/payments in correct head.
5	Auditor shall verify that expenditure is accordance with the guideline's directives act and rules issued by government of India.	We have verified the expenditure and it is accordance with the guideline's directives act and rules issued by government of India.	Not Applicable
6	During the audit financial propriety shall also be checked. All the expenditure should be supported by financial administrative sanctions.	We found that all the expenditures were properly supported by the relevant and required vouchers. They were also adequately supported by the administrative and financial sanction accorded by the competent authority.	No discrepancies found.
7	All the cases where appropriate sanction has not been obtained shall be reported and the compliance of audit observation shall be ensured during the	During the course of audit by applying sample test check basis. We did not come across any such expenditure which has been incurred without obtaining permission from the	All the expenses were properly sanctioned.



	audit.	relevant sanctioning authority.	
8	Auditor shall be responsible for verification of scheme project wise utilization certificates (UC's) & shall be tallied with income & expenditure records and creation of fixed assets.	ULB has not provided the utilization certificates for the purpose of audit.	It is suggested that project wise utilization certificate should be prepared. Further ensure that expenses are line with their projections.
9	The auditor shall verify that all the temporary advances have been fully recovered.	The separate advance register has been maintained by ULB and recovery and adjustment of advances maintained properly.	No Discrepancies observed.

AUDIT OF BOOK KEEPING

S. No.	Indicators	Observations	Remarks
1	The Auditors is responsible for audit of all the books of accounts as well as stores.	We have verified the cash book, cashier cash book, grant register, bank account statements, vouchers, receipt books and all the records maintained by the municipality and found some discrepancies as mentioned in the notes to accounts attached to this report.	The books of accounts and records as provided by municipality for the purpose of audit have been verified. Municipality has not properly maintained SD register, EMD register, Fixed asset register, store register.
2	Auditor shall verify that all the books of accounts and stores are maintained as per accounting rules applicable to ULB any discrepancies	The books of accounts are being maintained in single entry accounting system by applying cash system accounting.	The books of accounting are being made in single entry system based on cash basis. Apart from that only cash books are maintained. We suggest ULB should follow proper accounting



	observed should be brought into notice.		standards based on double entry system.
3	The auditor shall verify that all the temporary advances have been fully recovered.	The separate advance register has been maintained by ULB and recovery and adjustment of advances maintained properly.	No Discrepancies observed.
4	Bank Reconciliation statement shall be verified from the record of ULB & the bank concerned.	Bank reconciliation statement has been prepared by the ULB and no discrepancies have been observed by us.	No Discrepancies observed.
5	Auditor shall be responsible for verifying the entries in the grant register. The receipt & payment of grants shall be duly verified from the entries in the cash book.	Grant register has not been prepared by the ULB.	ULB should enquire on timely basis for clarifying the head under which the grants are provided by the government.
6	The auditor shall verify the fixed assets register from the records & the discrepancies shall be brought to the notice to CMO.	During the course of audit we observed that the fixed asset register is not maintained by the ULB.	We suggest that fixed asset register to maintain by ULB indicating both quantity and value of fixed assets.
7	The auditor shall reconcile the accounts of receipt and payments especially for project funds.	Separate receipt and payment accounts have been prepared related to project fund. There is no discrepancies has been found.	No Discrepancies observed.

AUDIT OF FDR

S. No.	Indicators	Observations	Remarks
1	The Auditors is	During the course of	No such cases are

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	responsible for audit of all FDR & TDR.	audit it was observed that there is no new investment in FDR during the financial Year.	observed.
2	Auditor shall ensure that proper records of FDR are maintained and all renewals are timely done.	Separate register for investments made in FDR is not maintained by the ULB.	No such cases are observed.
3	Cases where FDR & TDS are kept at low rate of interest rate shall be immediately brought to the notice of CMO.	No such instances observed.	No such cases are observed.
4	Interest earned on FDR shall be verified from entries in the cash book.	Interest certificates are taken by the ULB from banks and interest are recorded on cash basis and not on accrual basis.	No such cases are observed.

AUDIT OF TENDER/BIDS

S. No.	Indicators	Observations	Remarks
1	The Auditors is responsible for audit of all tenders/bids invited by ULB	We have audited tenders/bids invited by the ULB during the F.Y. 2022-22 by applying sample test check basis and no contraventions or exceptions were noticed during the course of audit has been mentioned in notes to accounts.	Mentioned in notes to accounts.
2	Auditors shall check whether competitive tendering procedures are followed for all bids.	By applying sample test check basis. We found that competitive tendering procedures are being followed by the municipality.	No discrepancies were observed.
3	Auditor shall verify that receipts of tender fee/bid processing fee/performance	We have verified the receipts of Bid processing fees/Tender fees on sample test basis.	Separate register should be maintained the details of tender

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	guarantee both during the construction and maintenance period.		fees received from the tender and SD deducted.
4	The bank guarantee, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing bank.	As a performance guarantee the municipality obtained bank guarantee from the contractors. During the year no bank guarantee has been issue and no guarantee has been expired as explained to us by municipality.	No discrepancies were observed.
5	The conditions of BG-s shall also be verified and any BG with any such condition which is against the interest of the ULB shall be verified and brought to the notice of CMO.	As explained to us, no guarantees were received by the municipality during the period covered under the audit.	No Applicable
6	The cases of extension of BG shall be brought to the notice of CMO proper guidance to extend the BG shall also be given to ULB.	No such extension of BG has been found during the course of audit.	None.

AUDIT OF GRANTS & LOANS

S. No.	Indicators	Observations	Remarks
1	The Auditors is responsible for audit of Grants given by CG and its utilization.	The audit of grants has been carried on by us and it has observed that proper grouping of some of the grants are not done.	Utilization Certificate are not prepared by the ULB for the purpose of audit.
2	Auditor is responsible for audit of Grants received from state Government and its Utilization.	We have verified Grants given by CG and its utilization during the course of audit.	Grants must be recorded under proper heading so that its utilization can be recorded and entries in the cash book should be done on which amount is received.
3	The auditor shall perform audit of loans	During the course of audit, it was observed	No such instances observed.


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	provided for physical infrastructure and its utilization. During this audit the auditor shall specifically comment on the revenue mechanism ie; whether the assets created out of the loan has generated desired revenue or not. He shall also comment on the possible reasons for non-generation of the revenue.	that, Loan from HUDCO has been taken by the ULB. However on further details of the application of the loan, utilization certificates have not been provided to us for verification.	
4	The auditor shall specifically point out any diversion of funds from capital receipts/grant/loans to revenue expenditure and from one scheme/project to another.	Diversion of funds cannot be determined due to improper maintenance of grant registers and due to non adherence of guidelines of opening a different bank account for each of the specified grant. The ULB have maintained a single cash book & bank accounts for all the state received grants & ULB's revenue is same and all the expenditures are routed through said bank accounts. Therefore there may be chances that there may be diversion of grants.	No such instances observed.

Place:- Bhopal

For R.N.SINGH & CO.


Chartered Accountant

CA RISHABH KUMAR SUHANE

Partner


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MP Urban Local Body, SEONI
BALANCE SHEET AS AT 31ST MARCH 2023

SR No.	Particulars	Schedule No.	Current Year (Amount in Rs.)	
A	SOURCES OF FUND			
A1	Reserves and Surplus			
	Municipal (General) Fund	B-1	(93,83,103.00)	
	Earmarked Funds	B-2	-	
	Reserves	B-3	48,91,15,048.20	
	Total Reserves and Surplus			47,97,31,945.20
A2	Grants, Contribution for	B-4	20,84,43,601.00	20,84,43,601.00
A3	Loans			
	Secured Loan	B-5	(12,98,171.00)	
	Unsecured Loan	B-6	-	
	Total Loans			(12,98,171.00)
	TOTAL SOURCES OF FUNDS (A1+A2+A3)			68,68,77,375.20
B	APPLICATION OF FUNDS			
B1	Fixed Assets			
	Gross Block	B-11	5,61,58,992.21	
	Less Accumulated Depreciation		-	
	Net Block		5,61,58,992.21	
	Capital Work-in Progress		11,08,51,526.42	
	Total Fixed Assets			16,70,10,518.63
B2	Investments			
	Investments-General Fund	B-12	-	
	Investments-Other Funds	B-13	-	
	Total Investments			-
B3	Current Assets, Loans & Advances			
	Stock in Hand (Inventories)	B-14	-	
	Sundry Debtors (Receivables)	B-15		
	Gross Amount Outstanding		7,14,92,134.00	
	Less Accumulated Provision against bad and doubtful receivables		-	
	Sundry Debtors (Receivables)-Net		7,14,92,134.00	
	Prepaid Expenses	B-16	-	
	Cash and Bank Balances	B-17	45,28,70,217.20	
	Loans, Advances and Deposits	B-18	36,18,000.00	
	Total Currents Assets		52,79,80,351.20	
B4	Current Liabilities and Provisions			
	Deposit Received	B-7	1,05,11,465.63	
	Deposit Works	B-8	-	
	Other Liabilities (Sundry Creditors)	B-9	(23,97,971.00)	
	Provisions	B-10	-	
	Total Current Liabilities		81,13,494.63	
B5	Net Current Assets (B3-B4)			51,98,66,856.57
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)			68,68,77,375.20
	Notes to the Balance Sheet-Attached			

FOR MP URBAN LOCAL BODY SEONI

For R.N. Singh & Co.
Chartered Accountants




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MP Urban Local Body, SEONI
INCOME AND EXPENDITURE STATEMENT
For the period from 01 April 2020 to 31 March 2023

Sr. No.	Account Head	Schedule No.	Current Year (In Rs.)
A	Income		
	Revenue Income	IE-1	1,99,06,204.00
	Assigned Revenues & Compensations	IE-2	12,15,65,260.00
	Rental Income From Municipal Properties	IE-3	67,71,258.00
	Fees & User Charges	IE-4	1,32,29,425.00
	Sale & Hire Charges	IE-5	4,79,052.00
	Revenue Grants Contribution & Subsidies	IE-6	-
	Income From Investments	IE-7	7,09,459.00
	Accrued Interest	IE-8	-
	Other Income	IE-9	3,85,747.00
	Total Income		16,30,46,405.00
B	Expenditure		
	Establishment Expenses	IE-10	11,61,79,781.00
	Administrative Expenses	IE-11	6,84,82,457.00
	Operations & Maintenance	IE-12	3,07,81,118.00
	Interest & Finance Charges	IE-13	-
	Programme Expenses	IE-14	8,45,398.00
	Revenue Grants, Contribution and Subsidies	IE-15	20,00,000.00
	Provisions and Written Off	IE-16	-
	Miscellaneous Expenses	IE-17	-
	Depreciation	B-11	-
	Total Expenditure		21,82,88,754.00
C	Gross Surplus/ (deficit) of income over expenditure except prior period items (A-B)		(5,52,42,349.00)
D	Add/Less: Prior Period Items (Net)	IE-18	-
E	Gross Surplus/ (deficit) of income over expenditure after prior period items (C-D)		(5,52,42,349.00)
F	Less: Transfer to Reserved Fund		-
G	Net Balance being surplus/(deficit) carried over to Municipality Fund (E-F)		(5,52,42,349.00)

FOR MP URBAN LOCAL BODY SEONI


For R.N. Singh & Co.
Chartered Accountants




CA Rishabh Kumar Suhane
(Partner)




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मुख्य नगर पालिका अधिकारी
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MP URBAN LOCAL BODY SEONI
RECEIPTS AND PAYMENTS FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023


Receipts	Amount	Amount	Payments	Amount	Amount	(Amount In Rs.)
Opening Balance			Indirect Income			
Bank Account		15,50,28,660.57	1- Revenue Income			
Indirect Income			Indirect Expenses			
1- Revenue Income		16,30,46,405.00	2- Revenue Expenditure		14,69,60,909.00	14,69,60,909.00
Indirect Expense			Capital Receipts & Liabilities			
2- Revenue Expenditure		-	320-Grants, Contribution for Specific Purpose			2,08,80,593.37
Capital Receipts & Liabilities			330-Secured Loans		12,98,171.00	
320-Grants, Contribution for Specific Purpose		29,29,38,058.00	340-Deposit Received			
330-Secured Loans						
340-Deposit Received		1,05,11,475.00	350- Other Liabilities		1,95,82,422.37	
350- Other Liabilities		6,67,97,349.00	Capital Expenditure & Assets			8,44,94,457.00
351- Other Capital receipts			410- Fixed Assets		8,44,94,457.00	
Capital Expenditure & Assets			431- Sundry Debtors (Receivables)			
431- Sundry Debtors (Receivables)		1,68,84,229.00	460- Loans Advances and Deposits			
			Closing Balance			45,28,70,217.20
			Bank Accounts		45,28,70,217.20	
Total			Total			70,52,06,176.57

FOR MP URBAN LOCAL BODY SEONI

For R.N. Singh & Co.
Chartered Accountants


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नगरपालिका परिषद सिवनी व.प्र.



CA Rishabh Kumar Suhane
(Partner)



Schedule IE-1: Tax Revenue

Account Head	Particulars	Current Year (In Rs.)
11001	Property Tax	86,20,523.00
11002	Water Tax	48,43,741.00
11003	Sewerage Tax	
11004	Conservancy Charges	
11005	Lighting Tax	
11006	Education Tax	39,62,248.00
11007	Vehicle Tax	
11008	Development tax	24,59,753.00
11009	Electricity Tax	
11010	Professional Tax	
11011	Advertisement Tax	
11012	Pilgrimage Tax	
11013	Export Tax	
11051	Octroi & Toll	
11080	Other Taxes	19,939.00
	Sub Total	1,99,06,204.00
11090	Less: Tax Remissions & Refund [Schedule IE-1 (a)]	-
	Sub Total	1,99,06,204.00
	Total Tax Revenue	1,99,06,204.00


Schedule IE-1 (a): Tax Remission & Refund

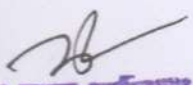
Account Head	Particulars	Current Year (In Rs.)
1109001	Property Tax	-
1109002	Water Tax	-
1109003	Sewerage Tax	-
1109004	Conservancy Charges	-
1109011	Others	
	Total Refund & Remission of Tax Revenues	-

Schedule IE-2: Assigned Revenues & Compensations

Account Head	Particulars	Current Year (In Rs.)
12010	Taxes and Duties collected by others	1,42,97,496.00
12020	Compensation in Lieu of Taxes/ Duties	10,72,67,764.00
12030	Compensation in Lieu of Concession	
	Total Assigned Revenues & Compensations	12,15,65,260.00


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
Schedule IE-3: Rental Income From Municipal Properties

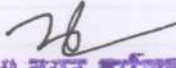
Account Head	Particulars	Current Year (In Rs.)
13010	Rent From Civic Amenities	52,41,777.00
13020	Rent From Office Building	
13030	Rent From Guest House	
13040	Rent From Lease of Lands	14,66,923.00
13080	Other Rents	62,558.00
	Sub Total	67,71,258.00
13090	Less: Rent remission and refunds	-
	Total Rental Income From Municipal Properties	67,71,258.00

Schedule IE-4: Fees & User Charges

Account Head	Particulars	Current Year (In Rs.)
14010	Empanelment & Registration Charges	52,54,958.00
14011	Licensing Fees	3,43,540.00
14012	Fees for Grants of Permit	8,21,000.00
14013	Fees for Certificate or Extract	23,386.00
14014	Development Charges	
14015	Regularisation Fees	8,46,191.00
14020	Penalties and Fines	7,18,281.00
14040	Other Fees	9,88,109.00
14050	User Charges	41,47,770.00
14060	Entry Fees	
14070	Service/ Administrative Charges	86,190.00
14080	Other Charges	
	Sub Total	1,32,29,425.00
14090	Less: Rent Remission and Refunds	
	Sub Total	1,32,29,425.00
	Total Rental Income From Municipal Properties	1,32,29,425.00


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Schedule IE-5: Sale & Hire Charges

Account Head	Particulars	Current Year (In Rs.)
15010	Sale of Products	2,65,972.00
15011	Sale of Forms & Publications	2,13,080.00
15012	Sales of Stores & Scrap	
15030	Sale of Others	
15040	Hire Charges of Vehicles	
15041	Hire Charges of Equipments	
	Total Income From Sale & Hire Charges	4,79,052.00

Schedule IE-6: Revenue Grants, Contribution & Subsidies

Account Head	Particulars	Current Year (In Rs.)
16010	Revenue Grants	
16020	Reimbursement of Expenses	-
16030	Contribution Towards Schemes	-
	Total Revenue Grants, Contribution & Subsidies	-

Schedule IE-7: Income From Investments

Account Head	Particulars	Current Year (In Rs.)
17010	Interest on Investments	
17020	Dividend	-
17030	Income From Project Taken Up on Commercial Basis	-
17040	Profit on Sale of Investments	-
17080	Others	7,09,459.00
	Total Income From Investments	7,09,459.00

Schedule IE-8: Interest Earned

Account Head	Particulars	Current Year (In Rs.)
17110	Interest From Bank Accounts	
17120	Interest on Loans and Advances to Employees	-
17130	Interest on Loans to Others	-
17180	Other Interest	
	Total Interest Earned	-



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Schedule IE-9: Other Income

Account Head	Particulars	Current Year (In Rs.)
18010	Deposits Forfeited	-
18011	Lapsed Deposits	-
18020	Insurance Claim Recovery	-
18030	Profit on Disposal of Fixed Assets	-
18040	Recovery from Employees	-
18050	Unclaim Refund/ Liabilities	-
18060	Excess Provisions Written Back	-
18080	Miscellaneous Income	3,85,747.00
	Total Other Income	3,85,747.00

Schedule IE-10: Establishment Expenses

Account Head	Particulars	Current Year (In Rs.)
21010	Salaries, Wages and Bonus	11,58,12,810.00
21020	Benefits and allowances	3,66,971.00
21030	Pension	
21031	Provident Fund Employer Contribution	
21040	Other Terminal & Retirement Benefits	
	Total Establishment Expenses	11,61,79,781.00

Schedule IE-11: Administrative Expenses

Account Head	Particulars	Current Year (In Rs.)
22010	Rent, Rates and Taxes	
22011	Office Maintenance	6,28,50,399.00
22012	Communication Expenses	2,31,095.00
22020	Books & Periodicals	
22021	Printing and Stationary	15,97,736.00
22030	Travelling & Conveyance	42,729.00
22040	Insurance	
22050	Audit Fees	28,82,593.00
22051	Legal Expenses	1,69,850.00
22052	Professional and Other Fees	
22060	Advertisement and Publicity	7,08,055.00
22061	Membership and Subscriptions	
22080	Other Administrative Expenses	
	Total Administrative Expenses	6,84,82,457.00

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Schedule IE-12: Operations & Maintenance

Account Head	Particulars	Current Year (In Rs.)
23010	Power & Fuel	
23020	Bulk Purchases	33,11,312.00
23030	Consumption of Stores	
23040	Hire Charges	
23050	Repair & Maintenance of Infrastructure Assets	48,48,793.00
23051	Repair & Maintenance of Civic Amenities & Water Works	7,955.00
23052	Repair & Maintenance of Buildings	16,38,566.00
23053	Repair & Maintenance of Vehicles	2,09,74,492.00
23054	Repair & Maintenance of Furniture	
23055	Repair & Maintenance of Office Equipments	
23056	Repair & Maintenance of Electrical Appliances	
23057	Repair & Maintenance of Heritage Buildings	
23059	Repair & Maintenance Others	
23080	Other Operating & Maintenance Expenses	
	Total Operations & Maintenance	3,07,81,118.00

Schedule IE-13: Interest & Finance Charges

Account Head	Particulars	Current Year (In Rs.)
24010	Interest on Loans From Central Government	
24020	Interest on Loans From State Government	
24030	Interest on Loans From Govt. Bodies & Association	
24040	Interest on Loans From International Agencies	
24050	Interest on Loans From Banks & Finance Institution	
24060	Other Term Loans	
24070	Bank Charges	
24080	Other Finance Expenses	
	Total Interet & Finance Charges	-

Schedule IE-14: Programme Expenses

Account Head	Particulars	Current Year (In Rs.)
25010	Election Expenses	8,45,398.00
25020	Own Programme	
25030	Share in Programme of Others	-
	Total Programme Expenses	8,45,398.00



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Schedule IE-15: Revenue Grants, Contribution and Subsidies

Account Head	Particulars	Current Year (In Rs.)
26010	Grants	20,00,000.00
26020	Contributions	-
26030	Subsidies	-
	Total Revenue Grants, Contribution and Subsidies	20,00,000.00

Schedule IE-16: Provisions and Written Off

Account Head	Particulars	Current Year (In Rs.)
27010	Provisions for Doubtful Receivables	-
27020	Provision for Other Assets	-
27030	Revenues Written Off	-
27040	Assets Written Off	-
27050	Miscellaneous Expenses Written Off	-
	Total Provisions and Written Off	-

Schedule IE-17: Miscellaneous Expenses

Account Head	Particulars	Current Year (In Rs.)
27110	Loss on Disposal of Assets	-
27120	Loss on Disposal of Investments	-
29050	Transfer to General Activity Fund	-
27180	Other Miscellaneous Expenses	-
	Total Miscellaneous Expenses	-

Schedule IE-18: Prior Period

Account Head	Particulars	Current Year (In Rs.)
18500	Income	-
18510	Other Revenue	-
18540	Other Income	-
	Sub Total	-
28500	Expenses (difference of tally cash book and cash book in physical)	-
28550	Refund of Taxes	-
28560	Refund of Other Revenues	-
28580	Other Revenues	-
	Sub Total	-
	Total Prior Period	-

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(Amount in Rs.)



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MP Urban Local Body, Seoni

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

Account Head	Particulars	(Amount In Rs.)					
		Special Fund-1	Special Fund-2	Special Fund-3	Special Fund-4	Pension Fund	General Provident Fund
	(a) Opening Balance	-	-	-	-	-	-
	(b) Additions to the Special Fund	-	-	-	-	-	-
	Transfer From Municipal Fund	-	-	-	-	-	-
	Interest / Dividend earned on Social Fund Investments	-	-	-	-	-	-
	Profit on disposal of Special Fund Investments	-	-	-	-	-	-
	Appropriation in Value of Social Fund Investments	-	-	-	-	-	-
	Other Addition (Other Specify Nature)	-	-	-	-	-	-
	Total (b)	-	-	-	-	-	-
	(c) Payments Out of Funds	-	-	-	-	-	-
	[1] Capital Expenditure on:-	-	-	-	-	-	-
	Fixed Assets	-	-	-	-	-	-
	Others	-	-	-	-	-	-
	[2] Revenue Expenditure on	-	-	-	-	-	-
	Salary, Wages and Allowance etc.	-	-	-	-	-	-
	Rent and Other Administration Charges	-	-	-	-	-	-
	[3] Other	-	-	-	-	-	-
	Loss on disposal of Special Fund Investments	-	-	-	-	-	-
	Diminution in Value of Special Fund Investments	-	-	-	-	-	-
	Transferred to Municipal Fund	-	-	-	-	-	-
311	Net Balance of Special Funds [(a+b)-c]	-	-	-	-	-	-



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MP Urban Local Body, Seoni
Schedule B-3: Reserves

Account Code	Particulars	Opening Balance	Addition During the Year	Total	Deduction During the Year	Balance at the end of Current Year
1	2	3	4	5=(3+4)	6	7
31210	Capital Contribution	-	-	-	-	-
31220	Borrowing Redemption Reserve	-	-	-	-	-
31230	Special Funds (Utilised)	-	-	-	-	-
31240	Statutory Reserve	-	-	-	-	-
31250	General Reserve	45,08,08,348.00	-	43,12,25,926.20	21,73,914.00	42,90,52,012.20
31260	Revaluation Reserve	-	-	-	-	-
31211	Capital Reserve	-	6,00,63,036.00	6,00,63,036.00	-	6,00,63,036.00
			Previous Year Adjustment			
		45,08,08,348.00	6,00,63,036.00	49,12,88,962.20	21,73,914.00	48,91,15,048.20
	Total Reserve Funds					



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MP Urban Local Body, Seoni
Schedule B-4: Grants & Contribution for Specific Purposes

(Amount In Rs.)

Particulars	Grants From Central Government	Grants From State Government	Grants From Government Agencies	Grants From Financial Institutions	Other Specify	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance		-	-	-		-
(b) Additions to the Grants		-	-	-		
Grants received during the year	10,10,31,000.00	19,19,07,058.00	-	-		29,29,38,058.00
Interest/ Dividend earned on Grant Investments	-	-	-	-		-
Profit on disposal of Grant Investments	-	-	-	-		-
Appreciation in Value of Grant Investments	-	-	-	-		-
Other Addition (Specify nature)	-	-	-	-		-
Total (b)	10,10,31,000.00	19,19,07,058.00	-	-		29,29,38,058.00
Total (a+b)	10,10,31,000.00	19,19,07,058.00	-	-		29,29,38,058.00
(c) Payment Out of Funds		-	-	-		-
Capital Expenditure of Fixed Assets		-	-	-		-
Capital Expenditure of Other	3,26,50,975.00	5,18,43,482.00	-	-		8,44,94,457.00
Revenue Expenditure on:	-	-	-	-		-
Salary, Wages and Allowance etc	-	-	-	-		-
Rent	-	-	-	-		-
Other	-	-	-	-		-
Loss on disposal of Grant Investments	-	-	-	-		-
Diminution in Value of Grant Investments	-	-	-	-		-
Other Administrative Charges	-	-	-	-		-
Total (C)	3,26,50,975.00	5,18,43,482.00	-	-		8,44,94,457.00
Net Balance at the year end (a+b-c)	6,83,80,025.00	14,00,63,576.00	-	-		20,84,43,601.00



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MP Urban Local Body, Seoni
Schedule B-5: Secured Loans

Account Head	Particulars	Current Year (In Rs.)
33010	Loans From Central Government	-
33020	Loans From State Government	(12,98,171.00)
33030	Loans From Government Bodies & Associations	
33040	Loans From International Agencies	
33050	Loans From Banks & Other Financial Institutions	
33060	Other Term Loans	-
33070	Bonds & Debentures	-
33080	Other Loans	-
	Total Secured Loans	(12,98,171.00)

Schedule B-6: Unsecured Loans

Account Head	Particulars	Current Year (In Rs.)
33110	Loans From Central Government	-
33120	Loans From State Government	-
33130	Loans From Government Bodies & Associations	-
33140	Loans From International Agencies	-
33150	Loans From Banks & Other Financial Institutions	-
33160	Other Term Loans	-
33170	Bonds & Debentures	-
33180	Other Loans	-
	Total Unsecured Secured Loans	-



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MP Urban Local Body, Seoni
Schedule B-7: Deposits Received

Account Head	Particulars	Current Year (In Rs.)
34010	From Contractors	1,04,87,217.00
34020	From Revenues	24,250.00
34030	From Staff	
34080	From Other	
	Total Deposits Received	1,05,11,467.00

Schedule B-8: Deposits Works

Account Head	Particulars	Opening Balance as per the beginning of the year	Utilization/Expen diture	Balance Outstanding at the end of Current Year
34110	Civil Works	-	-	-
34120	Electric Works	-	-	-
34180	Others	-	-	-
	Total Deposits Works	-	-	-

Schedule B-9: Other Liabilities (Sundry Creditors)


Account Head	Particulars	Current Year (In Rs.)
35010	Creditors	42,52,446.00
35011	Employee Liabilities	
35012	Interest Accrued and Due	
35013	Outstanding Liabilities	
35020	Recoveries Payable	(1,80,15,675.00)
35030	Government Dues Payable	1,13,39,806.00
35040	Refunds Payable	
35041	Advance Collection of Revenues	25,452.00
35080	Others	-
	Total Other Liabilities (Sundry Creditor)	(23,97,971.00)

Schedule B-10: Provisions

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
36010	Provisions of Expenses	-	-
36020	Provisions of Interest	-	-
36030	Provision For Other Assets	-	-
	Total Provision	-	-


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Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Addition during the year	Deductions during the year	Cost at the end of year	Opening Balance	Addition during the year	Adjustment /Deductions during the year	Total at the end of Current Year	At the end of current year	Net Block
1	2	3	4	5	6	7	8	9	10	11	
	Land Buildings										
41010	Land	14,66,458.00	-	-	14,66,458.00	-	-	-	-	14,66,458.00	
41015	Lakes and Pond	-	-	-	-	-	-	-	-	-	
41020	Buildings										
	Infrastructure Assets										
41030	Roads and Bridges			-	-			-	-	-	
41031	Sewerage and Drainage			-	-			-	-	-	
41032	Water Ways		2,07,89,435.00	-	2,07,89,435.00			-	-	2,07,89,435.00	
41033	Public Lighting			-	-			-	-	-	
41034	Bridges			-	-			-	-	-	
41040	Plants & Machinery			-	-			-	-	-	
41050	Vehicles			-	-			-	-	-	
41060	Office & Other Equipment		3,92,882.00	-	3,92,882.00			-	-	3,92,882.00	
	Furniture, Fixture, Electrical			-	-			-	-	-	
41070	Appliances		11,75,360.00	-	11,75,360.00			-	-	11,75,360.00	
41080	Other Fixed Assets	3,23,34,857.21	-	-	3,23,34,857.21			-	-	3,23,34,857.21	
	Total	3,38,01,315.21	2,23,57,677.00	-	5,61,58,992.21	-	-	-	-	5,61,58,992.21	
412	Capital Work in Progress	-	6,47,01,302.00	-	11,08,51,526.42	-	-	-	-	11,08,51,526.42	



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MP Urban Local Body, Seoni
Schedule B-12: Investments General Fund

(Amount in Rs.)

Account Head	Particulars	With whom invested	Face Value	Current Year Carrying Cost	Previous Year Carrying Cost
42010	Central Government Securities		-	-	-
42020	State Government Securities		-	-	-
42030	Debentures and Bonds		-	-	-
42040	Preference Share Equity Shares		-	-	-
42060	Units of Mutual Funds		-	-	-
42080	Other Investments	FD	-	-	-
	Total Investments General Fund		-	-	-

Schedule B-13: Investments Other Funds

(Amount in Rs.)

Account Head	Particulars	With whom invested	Face Value	Current Year Carrying Cost	Previous Year Carrying Cost
42110	Central Government Securities		-	-	-
42120	State Government Securities		-	-	-
42130	Debentures and Bonds		-	-	-
42140	Preference Share Equity Shares		-	-	-
42160	Units of Mutual Funds		-	-	-
42180	Other Investments		-	-	-
	Total Investments Other Fund		-	-	-

Schedule B-14: Stock in Hand (Inventories)

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
43010	Stores Loose	-	-
43020	Tools Other	-	-
	Total Stock in Hand	-	-



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MP Urban Local Body, Seoni
Schedule B-15: Sundry Debtors (Receivables)

Account Head	Particulars	Gross Amount	Provision for Outstanding revenues	(Amount in Rs.)	
				Net Amount	Previous Year Net Amount
43110	Receivables for Properties taxes				
	Less than 5 years			-	-
	More than 5 years	(77,37,184.00)	4,34,63,054.00	3,57,25,870.00	-
	Sub Total	(77,37,184.00)	4,34,63,054.00	3,57,25,870.00	-
	Less: State Government Cess / Levies in Taxes- Control Accounts	-	-	-	-
	Net Receivables of Property Taxes	(77,37,184.00)	4,34,63,054.00	3,57,25,870.00	-
43120	Receivable of Other Taxes	-	-	-	-
	Less than 3 years	-	-	-	-
	More than 3 years	(91,47,045.00)	4,49,13,309.00	3,57,66,264.00	-
	Sub Total	(91,47,045.00)		3,57,66,264.00	-
	Less: State Government Cess / Levies in Taxes- Control Accounts	-	-	-	-
	Net Receivables of Other Taxes	(91,47,045.00)	-	3,57,66,264.00	-
	Receivable of Cess Income	-	-	-	-
	Less than 3 years	-	-	-	-
	More than 3 years	-	-	-	-
	Sub Total	-	-	-	-
43130	Receivable for Fees and User Charges	-	-	-	-
	Less than 3 years	-	-	-	-
	More than 3 years	-	-	-	-
	Sub Total	-	-	-	-
43140	Receivable of Other Sources	-	-	-	-
	Less than 3 years	-	-	-	-
	More than 3 years	-	-	-	-
	Sub Total	-	-	-	-
43150	Receivables From Governments	-	-	-	-
	Sub Total	-	-	-	-
	Total Sundry Debtors (Receivables)	(1,68,84,229.00)	4,34,63,054.00	7,14,92,134.00	-

Schedule B-16: Prepaid Expenses

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
44010	Establishment	-	-
44020	Administrative	-	-
44030	Operation & Maintenance	-	-
	Total Prepaid Expenses	-	-



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MP Urban Local Body, Seoni
Schedule B-17: Cash and Bank Balances

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
45010	Cash Balance	-	-
	Balance With Bank- Municipal funds		
45021	Nationalised Banks	45,28,70,217.20	-
45022	Other Schedule Bank	-	-
45023	Schedule Co-operative Bank	-	-
45024	Post Office	-	-
	Sub Total	45,28,70,217.20	-
	Balance With Bank- Special funds		
45041	Nationalised Banks	-	-
45042	Other Schedule Bank	-	-
45043	Schedule Co-operative Bank	-	-
45044	Post Office	-	-
	Sub Total	-	-
	Balance With Bank- Grant funds		
45061	Nationalised Banks	-	-
45062	Other Schedule Bank	-	-
45063	Schedule Co-operative Bank	-	-
45064	Post Office	-	-
	Sub Total	-	-
	Total Cash and Bank Balances	45,28,70,217.20	-

Schedule B-18: Loans, Advance and Deposits

Account Head	Particulars	Opening Balance at the beginning of the year	Paid during the year	Recovered during the year	Balance Outstanding at the end of the year
46010	Loans and Advances to Employees	-	-	-	-
46020	Employees Provident Fund Loans	-	36,18,000.00	-	36,18,000.00
46030	Loan to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to Others	-	-	-	-
46060	Deposit with External Agencies	-	-	-	-
46080	Other Current Assets	-	-	-	-
	Sub Total	-	36,18,000.00	-	36,18,000.00
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
461	Total Loans, Advances and Deposits	-	36,18,000.00	-	36,18,000.00

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MP Urban Local Body, Seoni
Schedule B-18 (a): Accumulated Provision against Loans, Advances and Deposits

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


Schedule B-19: Other Assets

Account Head	Particulars	Current Year (In Rs.)
47010	Deposit Work	-
47020	Other Assets Control Account	-
	Total Other Assets	-

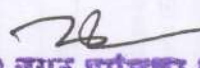
Schedule B-20: Miscellaneous Expenditures (to the extent not written off)

Account Head	Particulars	Current Year (In Rs.)
48010	Loan Issue Expenses	-
48020	Deferred Discount on Issue of Loans	-
48021	Deferred Revenue Expenses	-
48030	Other	-
	Total Miscellaneous Expenditures	-




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Abstract Sheet for reporting on Audit Paras for Financial Year 2022-23

Name of ULB- SEONI (M.P.)

Name of the Auditors -R.N.SINGH & CO.

Sr. no	Parameters	Descriptions	Observation in Brief	Suggestion	public for Pending
1	Audit of Revenue	We have audited the revenue of Nagar Parishad from various Sources.		Issuing notice to the public for Recovery.	
2	Audit of Expenditure	We have performed test check of Payment Vouchers entered in the Main Cash Book and Grant Register.	No Observations	NA	
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)	We observed that ULB has maintained Fixed Assets Register.	Take signature on Store register at the time of Issuing any item & Materials from Store.	
4	Audit of FDR	We have checked FDR and found that ULB is maintaining fixed Deposit register.	There has been Fixed Deposit made by the Nagar Parishad.	Not Applicable	
5	Audit of Tenders /Bids	We have test checked the tender/bid files and found that the process have been properly followed and was as per the rules.	No Observations	NA	
6	Audit of Grants & Loans	We have checked and verified the Grants received from Central and State Government.	No Material Observations	NA	
7	Incidences relating to diversion of fund from Capital receipts /Grants/Loans to Revenue Nature expenditure & from one Scheme / Project to another.	We did not observed any of such cases	No Observations	NA	
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 & Other grants ect.	Revenue Expenditure =.00 Revenue Received tax & Non Tax =00.00 (Revenue Expenditure/Revenue Received) (00/00)= 64.16 % approx	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.	
	b) Percentage of Capital Expenditure with respect to Total Expenditure.	Capital Expenditure = & Total Expenditure .00 Ratio = 82.15% (/)	We observed that the major source of capital expenditure is grants due to low recovery of taxes from public.		



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**Observation on Cash book & Bank Statement for the Preparation of Bank Reconciliation Statement For the
F.Y. 2022-23**

Bank Name/Account No.	Balances as on 31-03-2023 As per Cash Book	As per Bank Statement	Differences	Remarks
Axis 340	3,10,14,277.32	3,10,14,277.32	-	Balances of all Accounts are same as per Cash book & Bank Statement.
HDFC 7895	12,95,22,441.33	12,95,22,441.33	-	
Indus Ind Bank 8269	2,87,68,194.00	2,87,68,194.00	-	
Kotak Mahindra Bank 8405	4,680.00	4,680.00	-	
SBI 1951	17,01,33,069.14	17,01,33,069.14	-	
SBI 6555	99,63,438.50	99,63,438.50	-	
SBI_8764	2,10,80,500.21	2,10,80,500.21	-	
Bank of Maharashtra 9089	6,23,83,616.70	6,23,83,616.70	-	
Total	45,28,70,217.20	45,28,70,217.20	-	

For R.N. Singh & Co.
Chartered Accountants



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CA Rishabh Kumar Suhane
(Partner)

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