



SPMG & Co.
Chartered Accountants

Head Office 3322A, IInd Floor, Bank Street,
Karol Bagh, New Delhi - 110 005
Branch Office M-3, Neeraj Park, 21-B, C-Sector,
Indrapuri, Bhopal - 462 022 (M.P.)
Mobile 7024109765
Email spmgca.bpl@gmail.com
website www.spmg.in

Independent Auditors' Report

TO,
THE CHIEF MUNICIPAL OFFICER,
DHANPURI NAGAR PALIKA PARISHAD,

TO,
THE MEMBERS OF NAGAR PALIKA,
DHANPURI NAGAR PALIKA PARISHAD,

Report on the Financial Statements

We have audited the accompanying Financial Statements of **DHANPURI NAGAR PALIKA PARISHAD** ("the ULB"), which comprise, the Statement of Profit, and Loss, and receipts & payments account for the period 01/04/2018 to 31/03/2019, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

We conducted our audit in accordance with the Standards on Auditing specified under Madhya Pradesh Accounts Audit Manual. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial Statements are free from material mis-statement.

M
CMO
M.C.Dhanpuri



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

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required by the MPMAM in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India for the audit period 01/04/2018 to 31/03/2019;

- a) In the case of the Statement of Income & Expenditure Account, excess of expenditure over income for the period 01/04/2018 to 31/03/2019; and
- b) In the case of the Receipts & Payments Account, of the Receipts and Payments for the year ended on 31/03/2019

Report on other Legal and Regulatory Requirements

As required by Madhya Pradesh Accounts Audit Manual and the letter of Directorate, Urban Administration & Development and the records/documents produced before us, our opinion are as under:

- 1. Audit of Revenue
 - i) We have test checked receipts on random basis with the Receipt Books and found correct.
 - ii) We found that daily collections are deposited on the within two days except in the cases of where banks are closed.
 - iii) Percentage of revenue collection increase/decrease in various head are in Annexure-I
- 2. Audit of Expenditure
 - i) We have performed the test check because of limitation of time and found them correct except in the cases where we specifically given (Annexure -B) to the report.
 - ii) We checked the Vouchers and duly verified from the Entries in Cash Books and found it correct.
 - iii) We checked monthly balances of manual cash book and found it correct. There is a

CMO
B.M.C. Dhanpuri



different cash book for different programme.

- iv) We verified the expenditure and found that they are generally in accordance with the guidelines, directives, acts and rules issued by Government of India / State Government.
- iv) No such case is noticed where the fund of the ULB has been mis-utilised, moreover on random check we did not noticed any mis-utilisation of financial limits of the sanctioning authority.
- v) We are not verified scheme and project wise Utilization certificates that the same has been not provided us for verification.

3. Audit of Book Keeping

- i) We checked the Books of Accounts maintained in the single entry system. Accounts should be maintained on accrual basis on double entry system as per Madhya Pradesh municipal accounting manual(MPMAM). However ULB has maintain its accounts in double entry system but it is not updated.
- ii) We verified the main cash book, UIDSSMT cash book are maintained as per applicable Accounting rules.
- iii) Management have not prepared register regarding advances granted to the staff/officers. As said by the officials that no new advances given during the financial year. List of previous advances from staff/officers is given below:-

Name of staff/Employee	Advance taken from date	Amount
Amar Bahadur Singh	28/08/1996	14,902/-
Suraj Shrivastava	12/07/1999	16,150/-
Veerendra Singh	03/12/2008	11,750/-
Krishna Kumar Kacher	29/04/2002	8,500/-

- iv) Bank Reconciliation Statement have not been prepared by the ULB. As cash book is maintained as consolidated one and all the payments through different bank accounts were accounted in single cashbook hence bank reconciliation statements could not be prepared. In our opinion same should have been reconciled and prepared at least on monthly basis for better internal control.
- v) Grant register is not made available to us for verification. Hence we are unable to comment upon same.
- vi) Fixed assets register is not made available to us for verification. Hence we are unable to comment upon same.

4. Audit of Fixed Deposit Receipts

- 1. Interest on FDR's records are made available by the ULB, But ULB had not account for the same
- 2. During the year interest on saving bank amounting to Rs. 2, 51,365/- have been accounted for in the cash book
- 3. Interest on FDR are of Rs.17,03,319/- are not account for in the cash book

CMO
M.C. Dhanpuri



i) Audit of Tenders/ Bids

- i) We have test checked the tender/bids files and found that the process have been properly followed and was as per the rules.
- ii) We have test checked the Contractor's files and found that the tender fee / bid processing fee are received and security deposit is deducted from the running bills during construction and maintenance period.
- iii) No Bank guarantees has been obtained or received in lieu of bid processing fee or from any contracting firm or agency.
- iv) We found that ULB is not taking strict action against delay in completion of work or slow process in work.

6. Audit of Grants and Loans

- i) It has been observed that ULB does not maintain any Grant register. In absence of the same, we are unable to verify the amount recorded under various heads of Grant register.

For SPMG & Co.

Chartered Accountants

CA Jitesh Jain

Partner

Place :-Bhopal



M.C. Dhanpuri
CMO
M.C. Dhanpuri

Abstract Sheet for reporting on Audit Paras for Financial Year 2018-19

Name of ULB- DHANPURI (SHAHDOOL)

Name of the Auditors -SPMG & CO.

Sr.no	Parameters	Descriptions	Observation in Brief	Suggestion
1	Audit of Revenue	We have audited the revenue of Nagar Parishad from various Sources.	Annexure-1 We have found some expenses voucher President sign not found & some voucher not produce for checking for audit.	ULB officials should take appropriate sanction, as per delegation authority. Take signature on Store register at the time of issuing any item & Materials from Store.
2	Audit of Expenditure	We have performed test check of Payment Vouchers entered in the Main Cash Book and Grant Register.	We observed that ULB has not maintained Fixed Assets Register. There has not been Fixed Deposit made by the Nagar Parishad.	Not Applicable
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)	No Observations	NA
4	Audit of FDR	We have checked FDR and found that although ULB is not maintaining fixed Deposit register. 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
5	Audit of Tenders/Bids	We have checked and verified the Grants received from Central and State Government.	No Material Observations	NA
6	Audit of Grants & Loans	Incidence relating to diversion of fund from Capital receipts /Grants/Loans to Revenue Mature expenditure & from one Scheme / Project to another.	No Observations	NA
7	Any Other	We did not observed any of such cases.	No Observations	NA
8	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 =172619594.00 Revenue Received Tax & Non Tax =242052990.00 (Revenue Expenditure/Revenue Received) (172619594/242052990)= 71.31 % 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 =702079 & Total Expenditure 173321673.00 Ratio = 0.41% (702079/173321673)	We observed that the major source of Capital expenditure is grants due to low recovery of taxes from public.	
9	Whether all temporary advance have been fully recovered or not Whether the Bank reconciliation statement have been regularly prepared.	As per audit report	Advance register is not maintained by the management. As per management no new advances is given in such audit period	Management have look into the matter respectively Details regarding all advance maintained into a register
10		As per audit report	Bank reconciliation statement are not prepared by the management	It is advisable to prepare Bank reconciliation statement at regular interval.

CMO
M.C.Dhanpuri

NAGAR PALIKA PARISHAD DHANPURI

Annexure-1
Revenue sheet

S.no.	Particular	Year 17.18	Year 18.19	% of growth
	Revenue Tax			
1	Property Tax	124269	1862330	1398.63
2	Samekit Kar	71100	781200	998.73
3	education Cess	204455	423423	107.10
4	City development cess	34906	321406	820.78
	Total A	434730	3388359	679.42
	Non Tax Revenue			
5	water Tax	491390	844423	71.84
6	Bhawan, Bhumi and shop r	115738	475337	310.70
7	Other Tax	1452	527120	36203.03
	Total B	608580	1846880	203.47
	Total A+B	1043310	5235239	401.79



On
CMO
M.C. Dhanpuri

NAGAR PALIKA PARISHAD DHANPURI
RECEIPTS AND PAYMENTS A/C FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
OPENING BALANCE		4,62,26,200.00	SCHEMESWISE EXPENDITURE		6,63,40,283.00
GRANT & CONTRIBUTION		22,86,27,759.00	STREET LIGHT WORK	87,911.00	
MULBHUT SUNDHAYE	1,85,80,000.00		ROAD CONSTRUCTION	61,06,628.00	
STATE FINANCE COMMISSION	75,36,000.00		WATER SUPPLY & MATERIAL	22,52,533.00	
OCTROI COMPENSATION	6,23,70,660.00		MARKET EXPENSES	52,688.00	
PASSENGER TAX	1,00,000.00		STADIUM EXPENSES	5,01,293.00	
NIRYAT KAR	10,12,95,000.00		BHAWAN NIRMAN	38,00,916.00	
STATE GRANT	1,10,42,124.00		OPEN NALI NIRMAN	17,69,907.00	
CENTRAL GRANT	2,22,52,000.00		HOSPITALITY (GUEST WELCOME)	35,574.00	
ROAD CONSTRUCTION	49,04,000.00		RIVER & GHAT CONSTRUCTION	3,620.00	
PERMIT GRANT FEES	5,47,975.00		SWIMMING POOL NIRMAN	2,43,672.00	
			PUBLIC TOILET	7,35,537.00	
TAXES COLLECTION		78,14,595.00	BULK POWER & FUEL PURCHASE	14,59,271.00	
WATER TAX	17,49,453.00		PERSONAL TOILET	38,13,076.00	
PROPERTY TAX	30,11,752.00		SWACHH BHARAT MISSION	7,48,112.00	
SAMKETI TAX	16,87,000.00		ELECTRIC MATERIAL	33,655.00	
DEVELOPMENT TAX	5,34,479.00		ELECTION EXPENSES	2,66,978.00	
EDUCATION CESS	6,89,361.00		GARDEN MAINTENANCE EXPENSE	8,064.00	
OTHER TAX	26,450.00		IAN KALYAN (SAWAL YOJNA)	1,90,000.00	
ENTERTAINMENT TAX	6,450.00		ROAD & PULL	36,49,450.00	
LABOR UPKAR	1,09,650.00		NALI	70,18,545.00	
FEES & FINES		28,97,778.00	WATER MARK	1,16,53,912.00	
TENDER FORM FEES	3,63,500.00		BUILDING	1,97,474.00	
BAZAR FEES	4,78,705.00		ROADS & PULL	31,01,706.00	
LICENCE FEES	13,60,486.00		WATER MARK	90,71,636.00	
APPLICATION FEES	29,712.00		PUBLIC LIGHT	66,79,909.00	
RATION CARD FEES	46,970.00		VEHICLE	9,36,790.00	
ANIMAL SHELTER FEES	18,420.00		OFFICE SOURCES	9,702.00	
NAMANTRAN FEES	39,270.00		MURTI PURCHASE	19,09,704.00	
REGISTRATION FEES	29,515.00				
ADMINISTRATION FEES	5,31,200.00		ADMINISTRATION		9,55,78,345.00
			SALARY	1,96,44,157.00	
OTHER NON-REVENUE RECIPET		28,07,187.00	PROVIDENT FUND	10,64,324.00	
SHOP RENT	5,26,901.00		EPF	1,41,78,470.00	
COMMUNITY HALL RENT	18,35,400.00		COMPUTER EXPENSES	3,33,683.00	
VEHICLE RENT	3,06,190.00		MISC. EXPENSES	54,60,899.00	
OTHER RENT	27,200.00		PETROL & DIESEL	25,90,832.00	
TOILET	6,250.00		VEHICLES EXPENSES	11,71,310.00	
ITR INCOME	40,707.00		ELECTRICITY EXPENSES	1,40,33,148.00	
PROVISION RETURN	62,539.00		ADVERTISEMENT & NEWSPAPER	4,03,535.00	
			LEGAL FEES	10,500.00	
USER CHARGES		1,24,430.00	AUDIT FEES	64,800.00	
WATER CONNECTION CHARGES	1,24,430.00		OFFICE EQUIPMENT	2,01,396.00	
INTEREST		2,51,365.00	PRINTING & STATIONERY EXPENSES	1,34,065.00	
BANK INTEREST	2,51,365.00		OPEN WELL CONSTRUCTION	29,900.00	
			VEHICLE INSURANCE	1,38,130.00	
AMANAT (EMD)		1,91,100.00	FESTIVAL & TENET RENT EXPEN.	12,45,760.00	
SECURITY DEPOSIT		10,200.00	TCS	1,396.00	
			INCOME TAX	16,79,662.00	
Diff. in Opening Balance as per Cash book & Audit Report		5,10,51,116.00	GST	3,25,888.00	
			ROYALTY TAX	9,87,846.00	
			PROFESSIONAL TAX	1,21,264.00	
			LABOUR CESS	25,787.00	
			WAGES	2,34,34,255.00	
			OVERTIME ALLOWANCE	26,33,264.00	
			PENSION	9,98,176.00	
			LEAVE ENCASHMENT	8,66,654.00	
			SECURITY EXPENSES	5,58,556.00	
			TELEPHONE EXPENSES	25,237.00	
			POSTAGE EXP.	2,000.00	
			CONSULTANCY FEE	97,000.00	
			CASE & SETTLEMENT FEE	30,000.00	
			KARYASALA & SANGOSTI	22,860.00	
			DONATION	5,001.00	
			CLEANING EXPENSES MAINTENANCE	25,63,358.00	

CMO
M.C. Dhanpuri



		UNIFORM ALLOWANCE	95,732.00	
		BANK INTEREST	1,07,00,988.00	1,07,00,988.00
		FIXED ASSETS FURNITURE	4,96,549.00	4,96,549.00
		SECURITY DEPOSIT	2,05,530.00	2,05,530.00
		CLOSING BALANCE AS PER CASHBOOK		16,66,80,065.00
TOTAL		34,00,01,738.00	TOTAL	34,00,01,738.00

Date:-
Place:-Bhopal

For SPMG & Company
Chartered Accountants

my
CMO
M.C.Dhanpuri



NAGAR PALIK PARISHAD DHANPURI
INCOME AND EXPENDITURE A/C FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
<u>SCHEMESWISE EXPENDITURE</u>		6,63,40,263.00	<u>GRANT & CONTRIBUTION</u>		22,86,27,759.00
STREET LIGHT WORK	87,913.00		MULBHUT SUVIDHAYE	1,85,80,000.00	
ROAD CONSTRUCTION	61,06,628.00		STATE FINANCE COMMISSION	75,36,000.00	
WATER SUPPLY & MATERIAL	22,52,533.00		DCTROI COMPENSATION	6,23,70,660.00	
MARKET EXPENSES	52,688.00		PASSENGER TAX	1,00,000.00	
STADIUM EXPENSES	5,01,293.00		NIRYAT KAI	10,12,95,000.00	
BHAWAN NIRMAL	38,00,916.00		STATE GRANT	1,10,42,124.00	
OPEN NALI NIRMAL	17,69,907.00		CENTRAL GRANT	2,22,52,000.00	
HOSPITALITY (GUEST WELCOME)	35,574.00		ROAD CONSTRUCTION	49,04,000.00	
RIVER & GHAT CONSTRUCTION	6,620.00		PERMIT GRANT FEES	5,47,975.00	
SWIMMING POOL NIRMAL	2,43,672.00				
PUBLIC TOILET	7,35,537.00				
BULK POWER & FUEL PURCHASE	14,59,271.00				
PERSONAL TOILET	38,13,076.00				
SWACHH BHARAT MISSION	7,48,112.00		<u>TAXES COLLECTION</u>		78,14,595.00
ELECTRIC MATERIAL	33,655.00		WATER TAX	17,49,453.00	
ELECTION EXPENSES	2,66,978.00		PROPERTY TAX	30,11,752.00	
GARDEN MAINTENANCE EXPENSE	8,064.00		SANKETI TAX	16,87,000.00	
JAN KALYAN (SAWAL YOJNA)	1,90,000.00		DEVELOPMENT TAX	5,34,479.00	
ROAD & PULL	36,49,450.00		EDUCATION CESS	6,89,361.00	
NALI	70,18,545.00		OTHER TAX	26,450.00	
WATER MARK	1,16,53,912.00		ENTERTAINMENT TAX	6,450.00	
BUILDING	1,97,474.00		LABOUR UPKAR	1,09,650.00	
ROADS & PULL	31,03,706.00				
WATER MARK	90,71,636.00		<u>FEES & FINES</u>		28,97,778.00
PUBLIC LIGHT	66,79,909.00		TENDER FORM FEES	3,63,500.00	
VEHICLE	9,36,790.00		BAZAR FEES	4,78,705.00	
OFFICE SOURCES	9,702.00		LICENCE FEES	13,60,486.00	
MURTI PURCHASE	19,09,704.00		APPLICATION FEES	29,712.00	
			RATION CARD FEES	46,970.00	
			ANIMAL SHELTER FEES	18,420.00	
			NAMANTRAN FEES	39,270.00	
			REGISTRATION FEES	29,515.00	
			ADMINISTRATION FEES	5,31,200.00	
<u>ADMINISTRATION</u>		9,55,78,345.00	<u>OTHER NON-REVENUE RECIPET</u>		23,37,063.00
SALARY	1,96,44,157.00		SHOP RENT	3,63,500.00	
PROVIDENT FUND	10,64,324.00		COMMUNITY HALL RENT	4,78,705.00	
EPF	1,41,78,470.00		VEHICLE RENT	13,60,486.00	
COMPUTER EXPENSES	3,33,683.00		OTHER RENT	29,712.00	
MISC. EXPENSES	54,60,899.00		TOILET	46,970.00	
PETROL & DIESEL	25,90,832.00		ITR INCOME	18,420.00	
VEHICLES EXPENSES	11,71,310.00		PROVISION RETURN	39,270.00	
ELECTRICITY EXPENSES	1,40,33,148.00				
ADVERTISEMENT & NEWSPAPER	4,03,535.00		<u>USER CHARGES</u>		
LEGAL FEES	10,500.00		WATER CONNECTION CHARGES		1,24,430.00
AUDIT FEES	64,800.00				
OFFICE EQUIPMENT	2,01,396.00				
PRINTING & STATIONERY EXPENSES	1,34,065.00		<u>INTEREST</u>		
OPEN WELL CONSTRUCTION	29,900.00		BANK INTEREST		2,51,365.00
VEHICLE INSURANCE	1,38,130.00				
FESTIVAL & TENET RENT EXPEN.	12,45,760.00				
TCS	1,396.00				
INCOME TAX	16,79,662.00				
GST	3,25,888.00				
ROYALTY TAX	9,87,846.00				
PROFESSIONAL TAX	1,21,264.00				
LABOUR CESS	25,787.00				
WAGES	2,34,34,755.00				
OVERTIME ALLOWANCE	26,33,264.00				
PENSION	9,98,176.00				
LEAVE ENCASHMENT	8,66,654.00				
SECURITY EXPENSES	5,58,556.00				
TELEPHONE EXPENSES	25,237.00				
POSTAGE EXP.	2,000.00				
CONSULTANCY FEE	97,000.00				
CASE & SETTLEMENT FEE	30,000.00				
KARYASALA & SANGOSTI	22,860.00				

CMO
M.C. Dhanpuri



DONATION	5,000.00			
CLEANING EXPENSE&MAINTENANCE	29,63,358.00			
UNIFORM ALLOWANCE	95,132.00			
BANK INTEREST		1,07,00,986.00		
EXCESS of INCOME OVER EXPENDITURE		6,94,33,396.00		
TOTAL		24,20,52,990.00	TOTAL	24,20,52,990.00

Date:-
Place:-BHOPAL

For SPMG & Company
Chartered Accountants



Jitesh Jain
Partner

CMO
M.C.Dhanpuri

Municipal council Dhanpuri Dist. Shahdol

SBI A/C NO. 33837690226 & Central MPGB A/C NO. 202181030001159

Receipt & Payment Account of Account Modal Road Account year 2018-19

Receipt	As per Bank Statement	As per Cash book	Payment	As per Bank Statement	As per cash book
<u>Opening Balance</u>	71679	71679	<u>Expenses</u>		
Interest	2285	2285	Bank charges	649	649
			Closing Bal.	73315	73315
Total	73964	73964	Total	73964	73964



CMO
M.C. Dhanpuri

मुख्य नगरपालिका अधिकारी
नगरपालिका धरिदर
विगत माहसुल (म.म.)

Bank of Baroda A/C No. 05080100004873

Receipt & Payment Account of IDSMT Account	year	2018-19
--	------	---------

Bank of Baroda A/C No. 05080100004873					
Receipt & Payment Account of IDSMT Account year 2018-19					
Receipt	As per Bank Statement	As per Cash book	Payment	As per Bank Statement	As per cash book
Opening Balance	4056823	4056823	Expenses	1355030	1355030
Interest	128147	128147		1355030	
			Closing Bal.	2829940	2829940
Total	4184970	4184970		4184970	4184970

CMO
S.M.C. Dhanpuri

मुञ्च नगरपालिका अधिकाारी
नगरपालिका प्रमुख कार्यालय
पिता कार्यालय (प्र.प्र.)

Municipal council Dhanpuri Distt. Shahdol


Bank of Baroda A/C No. 050801000000830

Receipt & Payment Account of 12 & 13 Finance Account year 2018-19

	As per Bank Statement	As per Cash book	Payment	As per Bank Statement	As per cash book
Receipt					
Opening Balance	9183941	9183971	Expenses supplier payment	1567133	1567133
			Bank charge	29	29
			Closing Balance	7616779	7616809
	9183941	9183971		9183941	9183971




 M.C. Dhanpuri
 CMO


 मुख्य नगरपालिका अधिकारी
 नगरपालिका अखण्ड कार्यालय
 जिला बाहरीत (म.प्र.)

Municipal council Dhanpuri Distt. Shahdol

SBI A/C NO. 10964818595

Receipt & Payment Account of Account Sarva Shiksha Avhiyan Account year 2018-19

	As per Bank Statement	As per Cash book	Payment	As per Bank Statement	As per cash book
Receipt					
Opening Balance	558595	539237	Expenses		
Income			Bank charges (Interest recover)	25321	25321
Interest previous year int.	19093	19093 9571	Closing Bal.	552367	542580
Total	577688	567901	Total	577688	567901



M.C. Dhanpuri

मुख्य नगरपालिका अधिकारी
नगरपालिका मुख्यालय धनपुरी
जिला शाहदोल (म.प्र.)

Municipal council Dhanpuri Dist. Shahdol

Allahabad Bank A/C No. 50356451059

Receipt & Payment Account of PMAY Account year 2018-19

Receipt	As per Bank Statement	As per Cash book	Payment	As per Bank Statement	As per cash book
Opening Balance	61509731	61569731	Instalment Payment	86380000	86380000
Grant	44830000	44830000			
Interest	782081	782081			
Instalment Refund	6750000	6690000	Closing Balance	27491812	27491812
	113871812	113871812		113871812	113871812



M.C. Dhanpuri
C.M.O.

M.C. Dhanpuri
मुख्य नगरपालिका अधिकारी
भारतीय नगरपालिका परिषद काठमाडौं
जिला शाहदोल (म.प्र.)

Municipal council Dhanpuri Distt. Shahdol

CMPGB a/c No. 202181010000886

Receipt & Payment Account of ML A/MP Public participatoin Account year 2018-19

	As per Bank Statement	As per Cash book	Payment Expenses	As per Bank Statement	As per cash book
Receipt					
Opening Balance	414183	356370		189129	180893
Income					
Grant	155500	155500			
Refund		23000			
	569683	534870	Closing Bal.	380554	353977
				569683	534870



मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद धनपुरी
जिला शाहडोल (म.प्र.)

CMO
M.C. Dhanpuri

Municipal council Dhanpuri Dist. Shahdol

Allahabad Bank A/C No. 50431896843

Receipt & Payment Account of CM Urban Infrastructure Scheme Account

Receipt	As per Bank Statement	As per Cash book	Payment	As per Bank Statement	As per cash book
Opening Balance	24018499	21618499	Expenses	Nil	Nil
Income		2400000			
Interest	708945	708945	Closing Bal.	24727444	24727444
Total	24727444	24727444		24727444	24727444



मुख्य नगरपालिका अधिकारी
 नगरपालिका कार्यालय धानपुरी
 जिला शाहदोल (म.प्र.)

M.C. Dhanpuri

Municipal council Dhanpuri Distt. Shahdol

Canara Bank A/C No. 4726101000715

Receipt & Payment Account of Account Water supply Scheme Account year 2018-19

Receipt	As per Bank Statement	As per Cash book	Payment	As per Bank Statement	As per cash book
Opening Balance	75815	75878	Expenses		
Income					
66294920	66294920	66294920	Bank charges	32159433	32159433
293899	293831	293899		32159433	32159433
			Closing Bal.	190	224
				34504943	34505040
Total	66664566	66664697	Total	66664566	66664697



M.C.
CMO
M.C. Dhanpuri

M.C.
मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद धानपुरी
जिला शाहदोल (म.प्र.)

Municipal council Dhanpuri Distt. Shahdol

Statement Bank of India A/C No. 10964818551

Receipt & Payment Account of Account Samudayik vikas samiti Account year 2018-19

Receipt	As per Bank Statement	As per Cash book	Payment	As per Bank Statement	As per cash book
Opening Balance	583366	535189	Expenses		
Interest					
2018-19	19940	19940	Bank charges (interest recover)	26441	26441
2016-17		27229			
2017-18		20948			
			Closing Bal.	576865	576865
Total	603306	603306	Total	603306	603306



मुख्य नगरपालिका अधिकारी:
नगरपालिका परिषद धनुरी
जिला शाहदोल (म.प्र.)

CMO

M.C. Dhanpuri

Municipal council Dhanpuri Distt. Shahdol

BOB A/C NO. 05080100015403, JILA SAHAKARI BANK A/C NO. 685003040546, CANARA BANK A/C NO. 4726101000535

FDR ACCOUNTS - SBI-35886082781, MPGB-81210000452, 81210000451 SBI-35265006148, 32037332595 PNB-660100DP00005338, BOB-05080300007283, 5080300007070, JILA SHAKARI BANK-185600022896

Receipt & Payment Account of Special Reserve Account year 2018-19

Receipt	As per Bank Statement	As per Cash book	Payment	As per Bank Statement	As per cash book
Opening Balance	24054307	24025648	Expenses	NIL	NIL
Income	12500000	12500000			
Interest					
Dated	311992	311992			
	137289	137289	Closing Balance	37003588	36974929
Total	37003588	36974929		37003588	36974929



M.C. Dhanpuri

मुख्य नगरपालिका अधिकारी
नगर नविकन परिषद धानपुरी
मिना शाहोल (म.प्र.)

ANNEXURE – A
(Part of Annexed Audit Report)

1. Presently, the ULB is following the single entry system of accounting which has its own inherent limitations such as the balance sheet as on particular date cannot be drawn, the position of liabilities outstanding, accrued income or expenses etc. Therefore, it is strongly recommended that the ULB should follow the double entry accounting system so as to get a true and fair view of overall accounting and financial position of the ULB.
2. No Details provided by the parishad about the Revenue for Comparisons to previous year. That's why we are unable to submit the required sheet of Comparison of Revenue.
3. Cash book are not maintain properly by the Palika parishad.
4. It has been observed that the vouchers are not arranged by the ULB in any sequence.
5. Ledger book are not prepared.
6. Bills/Vouchers for the scheme UIDSSMT are not produced before us for verification.
7. Statutory tax liability is not paid on time.
8. We applied test check method to verify the transaction.
9. There is a difference in the opening balance as per audit report of previous year and opening balance of cash book, such difference of Rs.5,10,51,116/- shown in the receipts side of the R & P Account to match the closing balance of cash book. The management take proper action to rectify the difference.
10. Our report is subject to reconciliation, if any.
11. It was noticed that for all the four quarters of Financial year 2018-19, Quarterly TDS return filed acknowledgement is not available to verify whether the return was filed in due time or not while as per said by the management that TDS return is filed for all the four quarters .It is required to pay late fees u/s 234E of Income Tax Act,1961 for the delayed period @200 per day for every quarterly return(if any)

Due dates for quarterly TDS return filing

Quarter	Period	Due Date
Quarter-I	1 st April to 30 th June	31 st July
Quarter-II	1 st July to 30 th September	31 st October
Quarter-III	1 st October to 31 st December	31 st January
Quarter-IV	1 st January to 31 st March	31 st May

CMO
M.C.Dhanpuri

