2019-20
ANNUAL AUDIT REPORT

NAGAR PARISHAD, BHANDER
DISTRICT – DATIA (M.P.)

Financial Year 2018-19

Assessment Year 2019-20

PRASAD KUMAR AGRAWAL & ASSOCIATES
CHARTERED ACCOUNTANTS
B-1 VIVEK VIHAR GWALIOR

INDEPENDENT AUDITORS REPORT

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

We have audited the Books of accounts and relevant records of **ULB** Nagar Parishad, **Bhander** for the FY 2019-20. 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 31.03.2020.**

Management's Responsibility for the maintenance of records

The Management of Municipal corporation is responsible to maintained records as per the MP Municipal act 1961, 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.

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, Bhander so far as appear from our examination.

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नगर परिषद भाण्डेर जिला दतिया (म.प्र.)

For Prasad Kumar Agarwal & Associates
Chartered Accountants

Partner

CA MONA SINGHAL
M.No 401975

UDIN: 20401975AAAAAA1591

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 accounts and maintenance of records of various sources of income i.e Taxes, Fees, Rental income and Assigned Revenues to ULB i.e. Compensation in lieu of Octroi and Passenger Tax etc. Levy and calculation of taxes, fees etc. is not checked by us.	• 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.
	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, but the signature of the person depositing was missing.	
	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.	The comparison of all the taxes with regard to yearly targets have been duly verified and is forming part of the report, annexed herewith 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.**	

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	iv.	The entries in cash book shall be verified.	We have verified various cash book entries on test check basis and observed that various cutting and corrections are made including use of whitener therein which is not a fair practice.	
	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. Bhander Municipality has still not achieved desired tax recovery efficiency ,On the basis of information provided by Revenue Department).	
	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.	FDRs Interest income is duly checked and not accounted in cash book timely. Only Bank Interest From some savings accounts is accounted in Cash Book.	
	vii.	The cases where, the investments are made on lesser interest rates shall be brought to the notice of the commissioner/CMO.	There is no procedure of calling rate of interest from different banks and same brought to the notice of the CMO.	
Audit of Expenditure	I.	The auditor is responsible for audit of expenditure under all	We have test check expenditures under various scheme on the basis of entries in	• On the Notesheet the CMO and The President should put their

Chartered Accountant Gwalior PRASAD KUMAR AGARWAL & ASSOCIATES

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		the schemes.	cash book. ULB has not prepared scheme wise cash book. Therefore identification of scheme wise expenditure is not possible.	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 and should be daily verified and signed by the CMO/ Chief Accountant. • The completion report and testing report of the project should be attached in the files as in many of the files the completion report and testing report were missing
	ii.	He is also responsible for checking the entries in cash book and verifying them from relevant vouchers.	During the verification of voucher from entries in cash book, we have observed that various vouchers are missing. Vehicle log book is there in the parishad but not maintained on daily basis. Further vouchers are not kept/maintain properly owing to same proper voucher verification could not be done.	
	iii.	He should also check monthly balances of the cash book and guide the accountant to rectify errors, if any.	While the scrutiny of records we have found cash books for same period was maintained separately and but there are many cuttings in the cash books. ULB is required to get its accounting staff trained so that records can be kept properly and reliably.	
	iv.	He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall brought to the notice of the commissioner/CMO.	ULB has not prepared any Scheme wise Cash book and scheme wise expenditures records. Grant register is properly updated and maintained. where fund allocated to particular scheme cannot be ascertained.	
	v.	He shall also verify that the expenditure is accordance with the guidelines, directives, acts	The expenditures were checked on sample basis as all expense and construction files were not presented	

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		and rules issued by Government of India/ State Government.	before us for audit. The expenses were in accordance with the applicable directives, except for the following observation 1. There is no completion certificate and no testing reports in most of the files of construction. 2. There were no pre/post photographs of the construction sites in the files.	
	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 during the audit. Non compliances of audit paras shall be brought to the notice of commissioner/CMO.	No such case observed.	

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	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.	
Audit of Book Keeping	I.	The auditor is responsible for audit of all the books of accounts as well as stores.	As per recommendations of the Eleventh Finance Commission (EFC) and the guidelines issued by the Ministry of Finance, Government of India, the Comptroller and Auditor General of India (C&AG) had constituted a Task Force to recommend budget and accounting formats for ULBs. The Task Force in its report, inter alia, suggested formats for maintaining Books of Accounts. The Urban Administration and Development Department (UADD) published the Madhya Pradesh Municipal Accounts Manual (MPMAM) in July, 2007 adopting such formats Bhander municipality is required to follow such formats.we have examined the books of Accounts taking MP MAM as a base. Further, During the F.Y. 2019-20 Books of Accounts are maintained by ULB on	• 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.

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			Single entry system basis.	
	ii.	He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to Urban Local Bodies.(ULBs) Any discrepancies shall be brought to the notice of Commissioner/CMO.	Although ULB has shifted to SAP accounting, still there are some accounts in which the expenses are not accounted in the system, hence it is not fully implemented. Books of accounts and Stores are maintained by ULB in General Way Accounting rules applicable to urban local bodies are governed by MPMAM and the books maintained by ULB are not as per MPMAM and same has been brought to the notice of CMO.	
	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 Para 4.1.6 of Chapter 9 of MP MAM 2007. 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 Bhander Municipality and details regarding sanction no, accounting code, accounting head and date of posting are also not maintained anywhere.	

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	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.	Rules 97-98 of Madhya Pradesh Municipal Accounts Rules 1971 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 Bhander ULB Bank reconciliation statement were not updated. We helped and guided them to prepare the same.	
	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 only schemes register are maintained but details of grant utilization (payment of grant) for particularwork for which grant is received is not fully updated in register. There were also various grants grouped under other grants where head (mad) is unidentified.	
	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 branch 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	No separate cash book is maintained for project wise receipt and payments, details of expenditure made out of grant	

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		funds.	was also incomplete in 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 Bhander that they have invested in fund in FDR.	• FDRs should be created out of excess funds so that the funds are not idle and are constantly generating revenue.
	ii.	It shall be ensured that proper records of FDR's are maintained and all renewals are timely done.	FDRs are automatically renewed by Core Banking Bank through system on time.	
	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.	
	iv.	Interest earned on FDR/TDR shall be verified from entries in the cash book.	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.

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	ii.	He shall check whether competitive tendering procedures are followed for all bids.	While going through stock register 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.	
	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 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 2019-20.	
	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.	

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Audit of Grants and Loans.	I.	The auditor is responsible for the audit of grants given by the central government and its utilization.	Grant register is not maintained and details of grant utilization (payment of grant) for particular work for which grant is received is not fully updated in register. There were also various grants grouped under other grants where head (mad) is unidentified. Hence we are unable to form any opinion on the same.	• More and more assets should be created for the welfare of the people as well as for generating more revenues. • Idle funds should be invested in Mutual funds, as they provide better returns against any other form of investment.
	ii.	He is responsible for audit of grants received from state government and its utilization.	During the F.Y.2019-20 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 Bhander Municipality During F.Y. 19-20.	

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	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.	

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

Annexure-1

Audit Of Revenue					Overview in brief	Suggetions
Sr.NO	Parameter	description				
		Receipts in Rs				
	Revenue Income	Year 2018-19	Year 2019-20	% of Growth		
1	Property tax	691,359.00	1,067,453.00	54.40	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	195,160.00	380,129.00	94.78		
3	Nagariya vikas upkar	102,738.00	264,565.00	157.51		
4	Shiksha upkar	101,148.00	262,368.00	159.39		
	Total	**1090405**	**1974515**	81.08		
	Non Revenue Taxes					
1	Building/Complex rent	883,607.00	849,588.00	(3.85)		
2	Water Charges	1,190,896.00	2,126,284.00	78.54		
3	Other Misc Taxes	1,221,234.00	719,130.00	(41.11)		
	Total	**3295737**	**3695002**	12.11		
	Grant Total	4386142	5669517	29.26		

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.

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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
06.04.2019	08.04.2019	2	26864	Bank Holiday
16.04.2019	18.04.2019	2	18469	Bank Holiday
27.04.2019	29.04.2019	2	15869	Bank Holiday
25.05.2019	27.05.2019	2	9918	Bank Holiday
22.06.2019	24.06.2019	2	11905	Bank Holiday
29.06.2019	07.07.2019	2	3200	Server Issue
27.07.2019	29.07.2019	2	24008	Bank Holiday
24.08.2019	26.08.2019	2	21123	Bank Holiday
26.10.2019	29.10.2019	3	850	Bank Holiday
23.11.2019	25.11.2019	2	955	Bank Holiday
16.12.2019	18.12.2019	2	60641	Bank Holiday
25.01.2020	27.01.2020	2	27639	Bank Holiday
31.01.2020	03.02.2020	3	22690	Bank Strike
01.02.2020	03.02.2020	2	21525	Bank Strike
22.02.2020	24.02.2020	2	26770	Bank Holiday

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Annexure-3

S.no	Register	Whether Maintained	Remark
1	Stock Register	Maintained but not Proper	Accounting rules 1999 of the MP Municipal corporation Act 1961 provides that the CMO shall constitute a committee to verify the stocks held by the municipality & Committee shall conduct stock verification at least twice in a year. While the course of audit we have observed that no such committee was constituted and no any physical verification of stock was done by the ULB. 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	
3	Cheque Dishonored Register	Not Maintained	
4	Cheque Issued Register	Maintained	
5	Register of advances to employees	Not Maintained	register of advances are not maintained by the Municipality
6	Register of security deposits	Not Maintained	
7	Register of Earnest Money Deposits	Not Maintained	
8	Register of retention money	Not Maintained	
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	

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Annexure-4

Status of Maintenance of various Fixes Assets Register at Baihar 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 Maintained
6	Office Equipment Register	Not Maintained
7	Furniture & Fixture Register	Not Maintained
8	Computer & Peripheral Register	Not Maintained

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प्राप्ति एवं भुगतान खाता

व्यय	राशि		आय	राशि
प्रारंभिक शेष	100,404,238.64		**भुगतान**	
		क	स्थापना व्यय	25,472,333.00
		ख	परिषद् प्रशासनिक व्यय	5,643,347.00
प्राप्तिया		ग	परिचालन एवं अनुरक्षण	8,065,523.00
नगरपालिका कर व दर	1,974,515.00	घ	स्थाई संपातेया	62,013,972.00
जलकर से प्राप्तिया	2,126,284.00			
			साहयताए अनुग्रह एवं अंशदान	-
नगर परिषद् के शुल्क एवं प्रभार	719,130.00	ङ		
नगर पालिका की सम्पतियो से प्राप्त किराया एवं प्रीमियम	849,588.00	च	विवध ऋण अग्रिम इत्यादि	2,788,937.00
अनुदान अंशदान	64,306,388.00		**अंतिम शेष**	138,513,767.64
विविध अन्य	72,117,736.00			
	242,497,879.64			242,497,879.64

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नगर परिषद् भांडेर, जिला दतिया (म. प्र.)

वर्ष 2019-20 की प्राप्तिया

अनु. क्र.	प्राप्ति शीर्ष	राशि
	प्रारंभिक शेष	**100,404,238.64**
क.	**नगरपालिका कर व दर**	
	सम्पत्ति कर बकाया	758,342.00
	सम्पति कर चालू	309,111.00
	समेकित कर बकाया	273,589.00
	समेकित कर चालू	106,540.00
	अधिभार	-
	शिक्षा उपकर चालू	80,981.00
	शिक्षा उपकर बकाया	181,387.00
	नगरीय विकास उपकर बकाया	182,660.00
	नगरीय विकास उपकर चालू	81,905.00
	योग क.	**1,974,515.00**
ख.	**जलकर से प्राप्तिया**	
	जल कर बकाया	1,046,340.00
	जल कर चालू	617,525.00
	जल कर अन्य	462,419.00
	योग ख.	**2,126,284.00**
ग.	**नगर परिषद् के शुल्क एवं प्रभार**	
	बाजार शुल्क	186,080.00
	आवेदन, प्रमाण पत्र, प्रतिलिपि, फार्म शुल्क	55,140.00
	नामान्तरण शुल्क	101,140.00
	राशन कार्ड	-
	पंजीयन शुल्क	72,140.00
	मल वाहन शुल्क	-
	पानी टेंकर शुल्क	-
	निर्माण शुल्क	-
	अस्थाई धकल	116,480.00
	हस्तांतरण शुल्क	-
	पशु निर्यात शुल्क	-
	प्रवेश शुल्क	-
	टेंडर शुल्क	188,150.00
	अन्य शुल्क एवं प्रभार	51,120.00
	योग ग.	**719,130.00**
घ.	**नगर पालिका की सम्पतियो से प्राप्त किराया एवं प्रीमियम**	
	दुकान किराया बकाया	709,860.00
	दुकान भूमि किराया चालू	-
	प्रीमियम भवन एवं भूमि	139,728.00
	योग घ	**849,588.00**

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मुख्य नगर पालिका अधिकारी
नगर परिषद भाण्डेर जिला दतिया (म.प्र.)

ड.	**अनुदान अंशदान**	
	निदिष्ट राजस्व एवं क्षतिपूर्ति	-
	चुंगी क्षतिपूर्ति अनुदान	27,605,142.00
	मुद्रांक शुल्क	359,000.00
	यात्रीकर क्षतिपूर्ति अनुदान	778,000.00
	निर्यात कर क्षतिपूर्ति	497,000.00
2	**पूंजीकर अनुदान / विशिस्ट अनुदान**	
	सड़क मरम्मत अनुदान	1,438,216.00
	मुलभुत अनुदान	6,023,000.00
	राज्य वित्त आयोग	4,560,000.00
	स्वचछ भारत मिशन व्यक्तिगत शोचालय निर्माण	-
	प्रधान मंत्री आवास योजना	-
	14 वा वित्त आयोग	17,911,000.00
	जलावर्धन योजना	167,580.00
	मुख्यमंत्री अधोसरचना	-
	अन्य मद	4,967,450.00
3	**अंशदान**	
	हितग्राही अंशदान	-
	योग ड	**64,306,388.00**
च	**विविध अन्य**	
1	अग्रिम प्राप्त	200,500.00
2	अमानत	111,483.00
3	बैंकों से प्राप्त ब्याज	1,899,518.00
4	सावधि जमा पर ब्याज	-
5	ऋण	67,618,756.00
6	मेला	97,308.00
7	अन्य	2,190,171.00
	योग च	**72,117,736.00**
	कुल योग	**242,497,879.64**

G Singh
मुख्य नगर पालिका अधिकारी
नगर परिषद भाण्डेर जिला दतिया म.प्र.

PRASAD ASSOCIATES Chartered Accountant Gwalior

नगर परिषद् भांडेर, जिला दतिया (म. प्र.)
वर्ष 2019-20 के व्यय

अनु. क्र.	भुगतान शीर्ष	राशि
क	**स्थापना व्यय**	
1	वेतन एवं भत्ते (स्थायी कर्मचारी)	16,937,491.00
2	वेतन एवं मजदूरी (अस्थायी कर्मचारी)	1,646,600.00
3	परिषद भत्ता	267,560.00
4	सफाईकर्मी मजदूरी	4,339,168.00
5	पेंशन अंशदान	459,970.00
6	अर्जित अवकाश / एक्स ग्रेसिया	-
	एरियर	1,821,544.00
	योग क	**25,472,333.00**
ख	**परिषद् प्रशासनिक व्यय**	
1	स्टेशनरी एवं छपाई	26,434.00
2	समाचार पत्र व्यय, विज्ञापन, विज्ञप्ति	611,547.00
3	अंकेक्षण शुल्क / अन्य फीस	1,981,607.00
4	दूरभाष एवं इंटरनेट	-
5	कार्यालय विधुत व्यय	-
6	कार्यालय व्यय	729,663.00
7	निर्वाचन व्यय	9,000.00
8	यात्रा व्यय	-
9	रास्ट्रीय पर्व एवं त्यौहार	-
10	व्यावसायिक शुल्क	-
11	प्रचार एवं प्रसार	-
12	वर्दी क्रय	-
13	अन्य प्रशासनिक व्यय	-
14	फोटो कॉपी	-
15	विविद आयोजन हेतु व्यय	1,144,388.00
16	फोटोग्राफी एवं विडियो	-
17	डी. पी. आर.	-
18	सफाई उपकरण दवा आदि	139,500.00
19	पुस्तकालय एवं वाचनालय	1,821.00
20	विविध अन्य व्यय	960,487.00
21	क़ानूनी व्यय	38,900.00
	योग ख	**5,643,347.00**
ग	**परिचालन एवं अनुरक्षण**	
1	बिजली व्यय	5,443,993.00
2	डीजल व्यय / मरमत एवं संधारण - वाहन	1,947,867.00
3	किराना व्यय	-
4	वाहन बीमा एवं पंजीयन	-
5	सामग्री क्रय	-

G Singh
मुख्य नगर पालिका अधिकारी
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PRASAD KUMAR AGARWAL & ASSOCIATES Chartered Accountant Gwalior

6	मरमत एवं संधारण - अधोसराचना साधन	-
7	मरमत एवं संधारण - वाहन	-
8	मरमत एवं संधारण - कार्यालयीन उपकरण	-
9	मरमत एवं संधारण - साफ़ सफाई	-
10	मरमत एवं संधारण - जलप्रदाय	381,062.00
11	मरमत एवं संधारण - स्ट्रीट लाइट	292,601.00
	योग ग	**8,065,523.00**
घ	**स्थाई संपतिया**	
1	मुक्तिधाम निर्माण	-
2	मांगलिक / सामुदायिक भवन निर्माण	-
3	आगनबाडी भवन	-
4	नये रस्ते एवं भवन	6,170,426.00
5	नाली/चेम्बर निर्माण	-
6	नाला गहरीकरण	-
7	बोर एवं हेडपम्प खनन	-
8	फर्नीचर क्रय	24,736.00
9	इन्वर्टर एवं बेटरी क्रय	-
10	एस बी एम्	-
11	प्रकाश व्यवस्था नवीन कार्य	-
12	जलावर्धन योजना	28,627,826.00
13	बाल उधान आकस्मिकता	996,687.00
14	दुकान एवं भवन निर्माण	203,171.00
15	अन्य निर्माण कार्य	25,991,126.00
	योग घ	**62,013,972.00**
ड	**साहयता, अनुग्रह एवं अंशदान**	
1	अत्येस्टी सहायता	-
2	प्रधानमंत्री आवास योजना भवन निर्माण	-
	योग ड	
च	**विवध ऋण अग्रिम इत्यादि**	
1	हुडको को ऋण वापसी	2,239,663.00
2	अमानत वापसी	105,850.00
3	स्वच्छभारत मिशन	273,424.00
4	डब्लूसीटी	-
5	बैंक खर्च	-
6	एल डब्लू एफ	-
7	जिला पंचायत को हस्तांतरित	-
8	सुरक्षा निधि	-
9	व्हीलचेयर दिव्यंगो हेतु	-
10	अग्रिम वापसी	170,000.00
	योग च	**2,788,937.00**

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मुख्य नगरपालिका अधिकारी
नगर परिषद भाण्डेर जिला दतिया (म.प्र.)

PRASAD KUMAR AGARWAL & ASSOCIATES Chartered Accountant Gwalior

	योग क से च	103,984,112.00
	अंतिम शेष	138,513,767.64
	कुल योग	242,497,879.64

मुख्य नगर पालिका अधिकारी
नगर परिषद भाण्डेर जिला दतिया (म.प्र.)

PRASAD KUMAR AGARWAL & ASSOCIATES
Chartered Accountant
Gwalior

नगर परिषद् भांडेर, जिला दतिया (म. प्र.)
आय एवं व्यय खाता

व्यय	राशि	आय	राशि
वेतन एवं भत्ते (स्थायी कर्मचारी)	16,937,491.00	सम्पत्ति कर बकाया	758,342.00
वेतन एवं मजदूरी (अस्थायी कर्मचारी)	1,646,600.00	सम्पति कर चालू	309,111.00
पार्षद भत्ता	267,560.00	समेकित कर बकाया	273,589.00
सफाईकर्मी मजदूरी	4,339,168.00	समेकित कर चालू	106,540.00
पेंशन अंशदान	459,970.00	शिक्षा उपकर चालू	80,981.00
पेंशन	1,821,544.00	शिक्षा उपकर बकाया	181,387.00
स्टेशनरी एवं छपाई	26,434.00	नगरीय विकास उपकर बकाया	182,660.00
समाचार पत्र व्यय, विज्ञापन, विज्ञप्ति	611,547.00	नगरीय विकास उपकर चालू	81,905.00
अंकेक्षण शुल्क/अन्य फीस	1,981,607.00	जल कर बकाया	1,046,340.00
कार्यालय व्यय	729,663.00	जल कर चालू	617,525.00
निर्वाचन व्यय	9,000.00	जल कर अन्य	462,419.00
विविध आयोजन हेतु व्यय	1,144,388.00	बाजार शुल्क	186,080.00
सफाई उपकरण दवा आदि	139,500.00	आवेदन, प्रमाण पत्र, प्रतिलिपि, फार्म शुल्क	55,140.00
पुस्तकालय एवं वाचनालय	1,821.00	नामान्तरण शुल्क	101,140.00
विविध अन्य व्यय	960,487.00	पंजीयन शुल्क	72,140.00
कानूनी व्यय	38,900.00	अस्थाई धकल	116,480.00
बिजली व्यय	5,443,993.00	टेंडर शुल्क	188,150.00
ईंधन व्यय / मरमत एवं संधारण - वाहन	1,947,867.00	अन्य शुल्क एवं प्रभार	51,120.00
मरम्मत एवं संधारण - जलप्रदाय	381,062.00	दुकान किराया बकाया / चालू	709,860.00
मरम्मत एवं संधारण - स्ट्रीट लाइट	292,601.00	प्रीमियम भवन एवं भूमि	139,728.00
अग्रिम वापसी	170,000.00	चुंगी क्षतिपूर्ति अनुदान	27,605,142.00
अमानत वापसी	105,850.00	मुद्रांक शुल्क	359,000.00
स्वच्छभारत मिशन	273,424.00	यात्रीकर क्षतिपूर्ति अनुदान	778,000.00
		निर्यात कर क्षतिपूर्ति	497,000.00
		बैंकों से प्राप्त ब्याज	1,899,518.00
		मेला	97,308.00
		अन्य	2,190,171.00
		अग्रिम प्राप्त	200,500.00
		अमानत	111,483.00
		व्यय का आय पर आधिक्य	271,718.00
योग	39,730,477.00	योग	39,730,477.00

GSingh
मुख्य नगर पालिका अधिकारी
नगर परिषद भाण्डेर जिला दतिया (म.प्र.)

PRASAD KUMAR AGARWAL & ASSOCIATES
Chartered Accountant
Gwalior

नगर परिषद् भांडेर, जिला दतिया (म. प्र.)

तुलना पत्रक

दायित्व (स्थाई/अस्थाई)	राशि	सम्पति (स्थाई/अस्थाई)	राशि
पूंजी खाता		स्थायी सम्पति	
सामान्य संचय	80,075,622.64	फर्नीचर क्रय	31,226.00
पूंजीगत संचय	60,828,963.00	इन्वर्टर एवं बैट्री क्रय	81,340.00
अन्य दायित्व		निर्माण कार्य	
मूलभुत अनुदान	15,141,943.00	मुक्तिधाम निर्माण	251,505.00
राज्य वित् आयोग	28,511,708.00	मांगलिक / सामुदायिक भवन निर्माण	657,616.00
14 वा वित् आयोग	19,879,093.00	आगनबाडी भवन	678,457.00
आगनबाडी भवन	268,813.00	नये रस्ते एवं भवन	25,824,992.00
सड़क मरम्मत अनुदान	1,803,411.00	नाली/चेम्बर निर्माण	1,199,858.00
प्रधानमंत्री आवास योजना	1,600,000.00	नाला गहरीकरण	363,318.00
प्रधानमंत्री आवास योजना डी पी आर	-	बोर एवं हेडपम्प खनन	111,003.00
विविध अनुदान	10,132,292.00	एस बी एम्	45,390.00
विशेष निधि फायर वाहन	448,298.00	प्रकाश व्यवस्था नवीन कार्य	703,182.00
जलवर्धन योजना	(28,460,246.00)	जलावर्धन योजना	67,467,628.00
मुख्यमंत्री अधोसरचना	25,000.00	बाल उधान आकस्मिकता	996,687.00
स्वच्छभारत मिशन	617,493.00	दुकान एवं भवन निर्माण	203,171.00
एम आर वाए	12,668.00	अन्य निर्माण कार्य	26,149,355.00
लघु उधम	34,844.00		
ज एस आर वाए	32,218.00		
योदयाबस्ती	2,265.00	बैंक	105,513,767.64
त कस्त	41,362.00	एफ डी आर	33,000,000.00
मध्यान भोजन	529,602.00		
जैव विवधता	5,000.00		
जनभागीदारी	31,553.00		
विशेष निधि	5,000,000.00		
विधायक निधि	257,500.00		
ठोस अपशिस्ट प्रभंदन	1,080,000.00		
ऋण	65,379,093.00		
योग	263,278,495.64	योग	263,278,495.64

मुख्य नगर पालिका अधिकारी
नगर परिषद भाण्डेर जिला दतिया (म.प्र.)

नगर परिषद् भांडेर, जिला दतिया (म. प्र.)

वर्ष 2019-20 में प्राप्त अनुदान पत्रक एवं एफ डी आर की जानकारी

नगर परिषद् द्वारा इस वर्ष का अनुदान रजिस्टर नहीं बनाया गया है हमारे द्वारा मांगे जाने पर परिषद् द्वारा अनुदान पत्रक बना कर उपलब्द कराया गया है जिसका मिलन रोकड़ पुस्तक में दर्ज प्राप्त अनुदान से परिषद् द्वारा किया गया है

क्र	मद का नाम	प्रारंभिक शेष	प्राप्त राशि	व्यय राशि	शेष राशि
1	मुलभुत अनुदान	20,345,099.00	6,023,000.00	11,226,156.00	15,141,943.00
2	राज्य वित् आयोग	28,052,420.00	4,560,000.00	4,100,712.00	28,511,708.00
3	14 वा वित् आयोग	12,398,512.00	17,911,000.00	10,430,419.00	19,879,093.00
4	आगनबाडी भवन	268,813.00			268,813.00
5	सड़क मरम्मत अनुदान	1,934,844.00	1,438,216.00	1,569,649.00	1,803,411.00
6	प्रधानमंत्री आवास योजना	1,600,000.00			1,600,000.00
7	प्रधानमंत्री आवास योजना डी पी आर	-			-
8	विविध अनुदान	9,765,619.00	4,967,450.00	4,600,777.00	10,132,292.00
9	विशेष निधि फायर वाहन	448,298.00			448,298.00
10	जलवधन योजना	-	167,580.00	28,627,826.00	(28,460,246.00)
11	मुख्यमंत्री अधोसरचना	25,000.00	-		25,000.00
12	स्वच्छभारत मिशन	890,917.00		273,424.00	617,493.00
13	ऍम आर वाए	12,668.00			12,668.00
14	लघु उधम	34,844.00			34,844.00
15	ज एस आर वाए	32,218.00			32,218.00
16	अयोदयाबस्ती	2,265.00			2,265.00
17	जल कस्त	41,362.00			41,362.00
18	मध्यान भोजन	529,602.00			529,602.00
19	जैव विवधता	5,000.00			5,000.00
20	गोल्ड खनिज	-			-
21	नजूल लगान	-			-
22	जनभागीदारी	31,553.00			31,553.00
23	विशेष निधि	5,000,000.00			5,000,000.00
24	विधायक निधि	257,500.00			257,500.00
25	ठोस अपशिस्ट प्रभंदन	1,080,000.00			1,080,000.00
	योग	82,756,534.00	35,067,246.00	60,828,963.00	56,994,817.00

मुख्य नगर पालिका अधिकारी
नगर परिषद भाण्डेर जिला दतिया (म.प्र.)

PRASAD KUMAR AGARWAL & ASSOCIATES
Chartered Accountant
Gwalior

एफ डी आर की जानकारी

क्र	बैंक का नाम	एफ डी आर क्र	दिनांक	राशि
1	PNB	4,262	26.05.2016	5,000,000.00
2	PNB	4,299	26.05.2016	5,000,000.00
3	PNB	4,280	26.05.2016	5,000,000.00
4	PNB	208	07.10.2014	2,000,000.00
5	PNB	4,271	26.05.2016	5,000,000.00
6	CBI	206,274	28.06.2013	2,000,000.00
7	CBI	206,191	30.03.2013	2,000,000.00
8	CBI	242,313	27.09.2014	1,000,000.00
9	CBI	128,954	30.08.2011	1,000,000.00
10	SBI	1,705	31.03.2016	5,000,000.00
			योग अ	33,000,000.00

बैंक खातो की जानकारी

क्र	बैंक का नाम	खाता क्र		दिनांक	राशि
1	SBI	63001686410		31.03.2020	33,842,715.00
2	CBI	1955303944		31.03.2020	49,212,880.00
3	SBI	53049693212		31.03.2020	11,581,423.00
4	SBI	53049702079		31.03.2020	105,706.00
5	SBI	33992766209		31.03.2020	348,153.00
6	JILA SEHKARI BANK	9882		31.03.2020	2,300,381.00
7	PNB	3374		31.03.2020	574,289.00
8	PNB	3647		31.03.2020	795,482.00
9	MPGB	1,479		31.03.2020	29,384.00
10	HDFC	22821		31.03.2020	51.00
11	MPGB	1682		31.03.2020	6,910.00
	DIFFERENCE IN OPENING BALANCE (SUSPENSE)				6,716,393.64
				योग ब	105,513,767.64
				कुल योग (अ +ब)	138,513,767.64

नोट :- प्रधानमंत्री आवास योजना से सम्भंदित दस्तावेज प्रदान नहीं किये गये एवं 2019-20 कैश बुक प्रारंभिक शेष में और पिछले वर्ष के ऑडिटेड अंतिम बैलेंस में 6716393.64 का अंतर पाया गया है इस सम्बन्ध में सम्बंदित प्रभारी द्वारा रिकॉर्ड उपलब्ध नहीं कराया गया

PRASAD KUMAR AGARWAL & ASSOCIATES Chartered Accountant Gwalior

Singh
मुख्य नगर पालिका अधिकारी
नगर परिषद भाण्डेर जिला दतिया (म.प्र.)

General Notes to the Accounts- Income & Expenditure Accounts

Tax Revenue: Tax Revenue Includes the following Taxes under the Income & Expenditure:-

1. Property Tax
2. Water Tax
3. Conservancy Tax
4. Education Tax
5. Electricity Tax
6. Professional Tax
7. Advertisement Tax
8. Compound Tax
9. Cess
10. Other Taxes
11. Rental Income
12. User Charges
13. Fees & Licenses
14. Other Income

Aforesaid Taxes & Revenues are recognized as revenue cash basis.

Compensations:

1. Compensation in lieu of Octroi
2. Compensation in lieu of Pilgrimage Tax

Compensation in lieu of Octroi: Compensation in lieu of Octroi is recognized as revenue on the basis of the statement received from the Government.

Compensation in lieu of Octroi is taken on Gross Amount as per Statement received from the Government & the deduction s made from the Compensation is to be treated as expenses in the Income & Expenditure Account. Sometimes if entry is not found in Statement received from Government Department but reflects in Bank Statements then it has been recognized on receipt basis.

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4. Some of the entries into the systems are rectified by us due to wrong posted by MC Data Operators & after rectifications the closing balances are taken into consideration.

5. In some cases Accounting Codes are also changed by us as per MPMAM and accordingly its impact on Income & Expenditure.

Other Income & Expenditure Points:

Income

1. Bank Interest Includes the Interest received from Saving Bank Accounts &the Interest received from Auto sweep.
2. Interest received from Schemes Bank Accounts like Pensions etc. are directly credited to respective schemes.
3. Revenue Contribution includes the Contribution made by Janbhagidari or others.
4. No Assets / Liabilities, as Revenue are written back during the Year.
5. No Profit on sale / disposal of Assets arises during the Year.

Notes to the Accounts –Balance Sheet

Balance Sheet is made without considering opening Balances as OBS of Ulb is not still approved.

1. Municipal (General) Fund:

.Municipal fund as on 01.04.2019 is balancing figure of Assets & Liabilities as Per MPMAM includes all Funds and Bank differences along with adjustments of Income & Expenses.

4. Grant

4.1 Grant: Grants have been listed subject to the ready availability of the Grant records maintained, and the corresponding Bank Accounts, wherever, separately maintained for the purpose. This is subject to scrutiny and adjustment.

5. Un-Secured Loan: there are no unsecured loans taken by MC as of 31st March, 2020.

5.1 **Secured Loan:** Loan from HUDCO has been taken by the MC previously.

G Singh

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Benefits and Allowances & Pension: Same approach is considered in the case of Benefits and Allowances& Pension.

Administrative Expenses& Operating & Maintenance Expenses: Administrative Expenses& operating & Maintenance Expenses are taken from the data maintained by the Accounts department. Unpaid part is treated as payables & shown under the head Miscellaneous Expenses in the Balance sheet.

Bank Charges: Bank charges are taken from the data maintained by Accounts Departments & Bank Statements.

Election & own Programs Expenses: Election & Own program expenses are taken on cash basis from the data maintained by Accounts Department.

Own Program Expenses includes the expenses incurred for tournaments & programs conducted by Gwalior Municipal Council.

Grants, Contribution & Subsidies: Grants includes the grants given by the Gwalior Municipal Council for revenue purposes. Such as Grant to Manav Kusth Ashram etc.

Other Points:

1. Reserve @ 5% of the Total Income earned by the Municipal Council is created during the Year as per **President-in-Council Kaamkaaz Sanchalan Adhiniyam, 1998.**
   Where total income means Income Earned during the Year except Grants & Compensations, Contributions, Loans & Subsidies.

2. In other words, Depreciation has been charged on the basis of average useful life prescribed in MPMAM. Assets having Amount Rs. 5000/- or less is treated as revenue Expenditure as per MPMAM. Where Date of Creation is not identified the Depreciation is charged for whole Year.

3. Income & Expenditure for the Year 2019-2020 included the data received from MPUSP & ADB.

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Compensation in lieu of Pilgrimage Tax :Compensation in lieu of Pilgrimage Taxis recognized as revenue on the basis of the statement received from the Government.

Compensation in lieu of Pilgrimage Tax is taken on Gross Amount as no deduction is made there from as per Statement received from the Government. Sometimes if entry is not found in Statement received from Government Department but reflects in Bank Statements then it has been recognized on receipt basis.

Revenue Grants, Contribution & Subsidies:- Revenue Grants, Contribution & Subsidies includes the followings:-

1. Revenue Grants
2. Re-imbursement of Expenses
3. Contribution towards Schemes

Revenue Grants: Revenue Grant is recognized on the basis of the statement received from the Government.

Revenue Grant is taken on net Amount as per the statement received from Government. Sometimes if entry is not found in Statement received from Government Department but reflects in Bank Statements then it has been recognized on receipt basis. .

Interest on Bank Accounts: Interest on Bank Accounts is recognized o the basis of Bank Statements kept by the Accounts Departments & the Data maintained by the Accounts Department.

Establishment Expenses: Establishment Expenses includes the following Expenses:

1. Salaries, Wages & Bonus
2. Benefits and Allowances
3. Pension
4. Other Terminal & Retirement Benefits

Salaries, Wages & Bonus:- Salaries, Bonus& Wages are recognized on the basis of due.

Salaries, Wages & Bonus are taken from the data maintained by the Accounts Department & same as incorporated in Income & Expenditure Accounts.

Salary, Wages & Bonus due for the month of March paid in April is taken as Salary Payable under the Current Liabilities Head in the Balance Sheet.

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6. Fixed Assets: The Valuation of fixed assets has been done as per methodology provided in MPMAM and the generally accepted Accounting Principles..

7. Investment

7.1 Investment- General Fund: FDR from Municipal Funds with the Banks has been shown

Under Investment - General Fund.

7.2 Investment – Other Fund: FDR from the Grant funds & Special Funds like GPF, FBF & Schemes and Projects fund etc. have been shown under Investment - Other Fund.

8. Current Assets: Current Assets include the items prescribed in the MPMAM

Bank:- Bank balance as on 31.03.2020, has been worked out on the basis of bank statements/Bank Cash Book provided and after Reconciliation & adjustments. reconciliation are not done due to non-availability of Bank Statements.

Cash:- The cash in hand as of 31-03-20 are taken "NIL" as per the Day Book maintained by the Accounts Department.

Advances to Staff

. The Advance paid to staff is taken from the Statement provided by the Accounts Department& the same taken as current asset.. These advances are subject to reconciliation and confirmation.

Security Deposit

Security Deposit with Telecom Dept / Cell phone service provider

As per available records, no deposits were paid. Therefore, the same is considered as Nil. Confirmation from the said department/agency is awaited.

Security Deposit with Electricity Board

As per available records, no deposits were paid. Therefore, the same is considered as Nil. Confirmation from the said department/agency is awaited.

9. Current Liabilities

9.1 Security Deposit from Contractors: The figure has been arrived from the data maintained by the Accounts Departments after adjustment of Refund. The amount is subject to reconciliation and confirmation.

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कार्यालय नगर परिषद् भांडेर जिला दतिया म.प्र.

बैंक समाधान की जानकारी

बैंक खाता क्रमांक	बैंक का नाम	कैश बुक के अनुसार 31.03.2020 को बैलेंस	बैंक स्टेटमेंट के अनुसार 31.03.2020 को बैलेंस	अंतर की राशि समायोजन के पूर्व	रिमार्क	अंतर की राशि समायोजन के पश्चात
1955303944	CBI	49212880	4921880	0.00	-	0.00
53049702079	SBI	105706	109321	3615	ब्याज की एंट्री का समायोजन 01/04/2020 को किया गया है	0.00
53049693212	SBI SANCHIT NIDHI	11581423	11768894	187471	ब्याज की एंट्री का समायोजन 01/04/2020 को किया गया है	0.00
33992766209	SBI HUDKO LOAN	348153	359366	11213	ब्याज की एंट्री का समायोजन 01/04/2020 को किया गया है	0.00
676100849882	JILA SEHKARI BANK NAGAR PALIKA NIDHI	2300381	2392031	91650	ब्याज की एंट्री का समायोजन 01/04/2020 को किया गया है	0.00
797100010003374	PNB FD	574289	681352	107063	ब्याज की एंट्री का समायोजन 01/04/2020 को किया गया है	0.00
7971000100053647	PNB HUDKO LOAN ACCOUNT	795482	937161	141679	ब्याज की एंट्री का समायोजन 01/04/2020 को किया गया है	0.00
1479	GRAMIN BANK	29384	SNA*	-	-	-
1642	GRAMIN BANK	6910	SNA*	-	-	-
50100219922821	HDFC DATIA	51	SNA*	-	-	-
8752193508	SBI FD	5000000	5000000	-	ब्याज की आय को ACCRUAL BASIS पर बुक नहीं किया गया है	-
	PNB FD	22000000	22000000	-	ब्याज की आय को ACCRUAL BASIS पर बुक नहीं किया गया है	-
	CBI FD	6000000	6000000	-	ब्याज की आय को ACCRUAL BASIS पर बुक नहीं किया गया है	-

*statement not provided

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Prasad Kumar Agarwal & Associates
Gwalior
Chartered Accountants

Abstract Sheet for reporting on Audit Paras for Financial Year 2019-20

NAME OF ULB: NAGAR PARISHAD, BHANDER

NAME OF AUDITOR: Prasad Kumar Agrawal & Associates

Sr. no.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTIONS
1	Audit of Revenue					
	राजस्व कर वसूली	Receipts in Rs.				
		Year 2018-19	Year 2019-20	% of Growth		
(i)	संपत्तिकर	691,359.00	1,067,453.00	54.40%	Increase in collection showing that officer in charge has made proper action plan for recovery of the same.	Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay since long.Various incomes accrued but not collected are recorded in Receipts & Payments Account andIncome & 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 thetrue statement of affairs of the entity.
(ii)	समेकित कर	195,160.00	380,129.00	94.78%	Increase in collection showing that officer in charge has made proper action plan for recovery of the same.	
(iii)	नगरीय विकास उपकर	102,738.00	264,565.00	157.51%	Increase in collection showing that officer in charge has made proper action plan for recovery of the same.	
(iv)	शिक्षा उपकर	101,148.00	262,368.00	159.39%	Increase in collection showing that officer in charge has made proper action plan for recovery of the same.	
	कुल योग	1,090,405.00	1,974,515.00			
	गैर राजस्व वसूली					
(i)	भवन भूमि किराया	883,607.00	849,588.00	-3.85%	Decrease in collection showing that officer in charge has not made proper action plan for recovery of the same.	Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay Rent since long.

मुख्य नगर पालिका अधिकारी

Prasad Kumar Agrawal & Associates Chartered Accountants Gwalior

Abstract Sheet for reporting on Audit Paras for Financial Year 2019-20

NAME OF ULB: NAGAR PARISHAD, BHANDER

NAME OF AUDITOR: Prasad Kumar Agrawal & Associates

Sr. no.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTIONS
(ii)	जल उपभोक्ता प्रभार	1,190,896.00	2,126,284.00	78.54%	Increase in Collection of Water tax Shows efforts are Made for Collection.	Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay water tax since long.
(iii)	ठोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार	0	-	0.00%	no collection for this year.	
(iv)	अन्य कर / शुल्क	1,221,234.00	719,130.00	-41.11%	Decrease in collection showing that officer in charge has not made proper action plan for recovery of the same.	Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay since long.
	कुल योग	3,295,737.00	3,695,002.00			
	महा योग	**4,386,142.00**	**5,669,517.00**			

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Chartered Accountants
Gwalior

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NAME OF ULB: NAGAR PARISHAD, BHANDER

NAME OF AUDITOR: Prasad Kumar Agrawal & Associates

Sr. no.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTIONS
2	Audit of Expenditure				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				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				We have verified FDR's but no seprate 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.
5	Audit of Tenders/Bids				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.	Comparison should be done at the time of fixing the rates of publicity of tenders & others.

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PRASAD KUMAR AGARWAL & ASSOCIATES Chartered Accountant Gwalior

Abstract Sheet for reporting on Audit Paras for Financial Year 2019-20

NAME OF ULB: NAGAR PARISHAD, BHANDER

NAME OF AUDITOR: Prasad Kumar Agrawal & Associates

Sr. no.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTIONS
6	Audit of Grants & Loans				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				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.
		Revenue Expenditure	**Revenue Receipts**			

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PRASAD KUMAR AGARWAL & ASSOCIATES
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Gwalior

Abstract Sheet for reporting on Audit Paras for Financial Year 2019-20

NAME OF ULB: NAGAR PARISHAD, BHANDER

NAME OF AUDITOR: Prasad Kumar Agrawal & Associates

Sr. no.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTIONS
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.	39,730,447.00	39,458,729.00	100.69%	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			
	(b)Percentage of Capital Expenditure with Respect to Total Expenditure	62,013,972.00	101,744,419.00	60.95%	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.
9	Whether all the Temporary Advances have been fully recovered or not.				Temporary Advances are given to staff During the year.	Advances Register should be Maintained properly, and recovered timely.

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PRASAD KUMAR AGARWAL & ASSOCIATES Chartered Accountant Gwalior

Abstract Sheet for reporting on Audit Paras for Financial Year 2019-20

NAME OF ULB: NAGAR PARISHAD, BHANDER						
NAME OF AUDITOR: Prasad Kumar Agrawal & Associates						
Sr. no.	**PARAMETERS**	**DESCRIPTION**			**OBSERVATION IN BRIEF**	**SUGGESTIONS**
10	Whether Bank Reconciliation Statement is being regularly Prepared.				No Such Bank Reconciliation prepared by ULB on monthly or yearly basis.	Bank Reconciliation should be Prepared on Monthly Basis. Such Instructions are also given by UADD.

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