

कार्यालय नगर परिषद नरवर जिला शिवपुरी म0प्र0

क्रमांक / / शाखा / ४-४

नरवर, दिनांक 29/9/20

प्रति

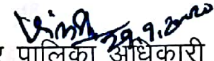
श्रीमान संयुक्त संचालक महोदय,
वित्त
संचालनालय नगरीय प्रशासन एवं विकास भोपाल

विशय:- नगरीय निकायों के लेखाओं की संपरीक्षा चार्टर्ड अकाउंटेंट के द्वारा कराये जाने के सम्बन्ध में न0प्र0 नरवर की वर्ष 2019-2020 की ऑडिट रिपोर्ट भेजने वाबत्।

संदर्भ:- आपका पत्र क्रमांक 7266 दिनांक 26/05/2020 एवं संयुक्त संचालक नगरीय प्रशासन एवं विकास ग्वालियर का पत्र क्रमांक 2927 दिनांक 01/10/2020


उपरोक्त विषयान्तर्गत सन्दर्भित पत्र के परिपालन में निवेदन है कि इस कार्यालय द्वारा वर्ष 2019-2020 के लेखाओं की संपरीक्षा चार्टर्ड अकाउंटेंट से कराकर रिपोर्ट इस पत्र के साथ संलग्न कर आपकी ओर भेजी जा रही है।

संलग्न:- सीए रिपोर्ट वर्ष 2020-21


मुख्य नगर पालिका अधिकारी
नगर परिषद नरवर
जिला शिवपुरी म0प्र0

प्रतिलिपि:-

- 1- श्रीमान आयुक्त महोदय नगरीय प्रशासन एवं विकास भोपाल की ओर सूचनार्थ।
- 2- श्रीमान संयुक्त संचालक महोदय नगरीय प्रशासन एवं विकास ग्वालियर की ओर सूचनार्थ।


मुख्य नगर पालिका अधिकारी
नगर परिषद नरवर
जिला शिवपुरी म0प्र0



Abhishek V Gupta & Co.

Chartered Accountant

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To,

The Chief Municipal Council,

Narwar Municipal Council

Audit Report

PURPOSE OF AUDIT

A **audit** is conducted to provide an opinion whether "financial statements" (the information being verified) are stated in accordance with specified criteria. Normally, the criteria are Indian accounting standards, although auditors may conduct audits of financial statements prepared using the cash basis or some other basis of accounting appropriate for the organization. In providing an opinion whether financial statements are fairly stated in accordance with accounting standards, the auditor gathers evidence to determine whether the statements contain material errors or other misstatements.

The audit opinion is intended to provide reasonable assurance, but not absolute assurance, that the financial statements are presented fairly, in all material respects, and/or give a true and fair view in accordance with the financial reporting framework. The purpose of an audit is to provide an objective independent examination of the financial statements, which increases the value and credibility of the financial statements produced by management, thus increase user confidence in the financial statement, reduce investor risk and consequently reduce the cost of capital of the preparer of the financial statements.

SCOPE OF AUDIT

1. Audit of Revenue

Task	Particulars
Scope Given	The auditor is responsible for all revenue receipts from the counter files.



Observation	All Revenue Receipts has been audited on random basis and bifurcated head wise but there should be proper head of amount received as audit objection.
Scope Given	He is also responsible to check the revenue receipts is duly deposited in respective bank account
Observation	The Revenue Receipts are duly deposited in respective bank accounts on same day except holidays and Bank Circumstances like server Problems and others etc.
Scope Given	Percentage of revenue collection increase in various heads in property tax, compared to previous year shall be part of report
Observation	Annexure of Percentage of revenue collection increase in various heads in property tax, compared to previous year is given in Abstract Sheet .
Scope Given	Delay beyond 2 working days shall be immediately brought to the notice of commissioner/CMO
Observation	No Such Delay found except bank holidays and closing of bank.
Scope Given	The entries in cash book shall be verified
Observation	Entries in cash book have been verified on random basis and also counter check from cashier book.
Scope Given	The auditor shall specifically mention in the report, the revenue recovery against the quarterly and monthly targets. Any lapses in revenue recovery shall be part of the report
Observation	There is no procedure of issuing quarterly and monthly targets. The targets are annually decided as per last year demand not as per Actual collection or as per Property Located or connections given in Council Limits. The Property and Connections survey and bifurcation into commercial and domestic required so the collection of property Tax and user charges will be increased.
Scope Given	The auditor shall verify the interest income from FDR's and verify that interest income is duly and timely accounted for in cash book
Observation	FDR's Interest income is duly checked and not accounted in cash book timely. Only Bank Interest from Some Saving Accounts is accounted in Cash Book.
Scope Given	The cases where, the investments are made on lesser interest rates shall be brought to the notice of the commissioner/CMO



Observation	There is no Procedure of Calling Rate of Interest from Different Banks and same brought to the notice of the CMO.
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2. Audit of Expenditure

Task	Particulars
Scope Given	The auditor is responsible for audit of expenditure under all the schemes
Observation	Expenditure is checked on random basis along with grants and scheme expenditure.
Scope Given	He is also responsible for checking the entries in cash book and verifying them from relevant vouchers
Observation	Entries of Expenditure are verified from Cash Book and Vouchers and Bank Statement on random Basis.
Scope Given	He should also check monthly balances of the cash book and guide the accountant to rectify errors, if any
Observation	Monthly Balances of Cash Book have been Checked and errors regarding totals have been rectified during Audit.
Scope Given	He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of any commissioner/CMO
Observation	There is Separate Bank Accounts for each Scheme but there is no separate accounting for particular scheme. Moreover no utilization certificate is issued for particular Scheme and the same is brought to the notice to CMO.
Scope Given	He shall also verify that the expenditure is accordance with the guidelines, directives acts and rules issued by government of India/ State Government.
Observation	Yes, the Expenditure is in accordance with the guidelines, directives acts and rules issued by Governments and same has been verified from the letter issued.
Scope Given	During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative and financial limits of the sanctioning authority



Observation	Yes, All the expenditures have been supported by financial and administrative and financial limits of the sanctioning authority and financial propriety also checked during Audit.
Scope Given	All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit Non compliances of audit paras shall be brought to the notice of commissioner/CMO
Observation	No, Such Cases Found during the Audit.
Scope Given	The auditor shall be responsible for verification of scheme project wise Utilization Certificates (UCs). UC's shall be tallied with the income & expenditure records and creation of Fixed Asset
Observation	No Utilization Certificates of Scheme Project Wise issued by Ulb. Hence it is not possible to verify the same.
Scope Given	The Auditor shall verify that all the temporary advances have been fully recovered
Observation	Temporary Advances like Festival, Grains, Vehicles, Against GPF etc. are provided by Ulb to their employees and the same has been deducted by the Ulb from their Salary in Consecutive next 10 or Less Months.

3. Audit of Book Keeping

Task	Particulars
Scope Given	The auditor is responsible for audit of all the books of accounts as well as stores
Observation	The Audit of all books as well as store has been checked and the same maintained by ULB Except some Books like separate Scheme Books, Subsidiary books, Fixed Deposit Register, Loan Issued and Taken Registers etc..
Scope Given	He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to Urban Local Bodies. Any discrepancies shall be brought to the notice of commissioner/CMO
Observation	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 the same has been brought to the notice of CMO.
Scope Given	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
Observation	Advances are deducted from the Salaries of the employees and recovered every month.
Scope Given	The auditor shall verify that all the temporary advances have been fully recovered.
Observation	All the Temporary Advances have been fully recovered through as a deduction from salary every Month.
Scope Given	Bank reconciliation statement (BRS) shall be verified from the records of ULB and bank concerned. If bank reconciliation statements are not prepared, the auditor will help in the preparation of BRS
Observation	Bank Reconciliation Statements (BRS) are not prepared by the Ulb. We helped and guided them to prepare the same.
Scope Given	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
Observation	Separate Compensation and Grant register are not maintained by ULB. Only Schemes Registers are maintained. The Receipts are verified from the Grants Letters and Grants Details Provided by the UADD. Separate Register of Payments from Grants is not Maintained by ULB.
Scope Given	The auditor shall verify the fixed asset register from other records and discrepancies shall be brought to the notice of Commissioner/CMO
Observation	Fixed Assets register are not maintained by the ULB and same has been brought to the notice of CMO.
Scope Given	The auditor shall reconcile the accounts of receipt and payments especially for project funds.
Observation	Only Schemes Fund are checked and verified, no Projects were running during the Audit.

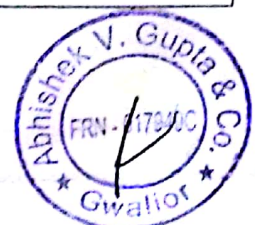
4. Audit of FDR



Task	Particulars
Scope Given	The auditor is responsible for audit of all fixed deposits and term deposits
Observation	Fixed & Term Deposits have been verified from the FDR & Terms Deposit Registers
Scope Given	It shall be ensured that proper records of FDR's are maintained and all renewals are timely done
Observation	FDR's are automatically renewed by Core Banking Bank through System on time.
Scope Given	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
Observation	There is no Procedure of calling Interest Rates from different Banks are followed by ULB and the same is Immediately brought to the Notice of CMO.
Scope Given	Interest earned on FRD/TDR shall be verified be from entries in the cash book
Observation	Interest earned on FDR/TDR is entered on Consolidated Basis not on annual. Further Interest on FDR should be Accounted on Accrual Basis.

5. Audit of Tenders/Bids

Scope Given	The auditor is responsible for audit of all tenders /bids invited by the ULB's
Observation	Tenders are Invited online by the ULB. Separate Register of Tenders issued during the year is not maintained by ULB. We verify all the tenders from files and Online Tender Publish report.
Scope Given	He shall check whether competitive tendering procedures are followed for all bids
Observation	Yes, competitive tendering procedures are followed for all bids.
Scope Given	He shall verify the receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period



Observation	The receipts of tender fee/bid processing fee are received online and performance guarantee are in FDR forms and the same randomly verified from bank statements both during the construction and maintenance period.
Scope Given	The bank guarantees, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing banks.
Observation	No Such Case of Bank Guarantees received found during the audit year.
Scope Given	The conditions of BG's shall also be verified; any BG with such condition which is against the interests of the ULB shall be verified and brought to the notice of Commissioner/CMO
Observation	No Such Case Found in BG's which is against the interests of the ULB.
Scope Given	The cases of extension of BG's shall be brought to the notice Commissioner/CMO for proper guidance to extend the BG's shall also be given to ULB's
Observation	No Such case of BG's Extension found.

6. Audit of Grants and Loans

Task	Particulars
Scope Given	The auditor is responsible for audit of grants given by Central Government and its utilization.
Observation	All the grants from Government verified and listed along with its utilizations specially schemes.
Scope Given	He is responsible for audit of grants received from state government and it's utilization
Observation	All the grants from Government verified and listed along with its utilizations specially schemes.
Scope Given	He shall perform audit of loans provided for physical infrastructure and its utilizations. During this 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 revenue



Observation	There is only Loan from HUDCO received by ULB which is used for Construction of Roads and Other Assets. Revenue in the form of Road Cutting Charges, Encroachment Charges, and Road Tax are collected.
Scope Given	The auditor shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure and from one scheme/ project to another
Observation	During the Audit and as per randomly checked records no diversion of fund from capital receipts/grants/loans to revenue expenditure and from one project to another are not found.

Management's Responsibility for Financial Statements

Management's responsibility for the fairness of the representations in the financial statements carries with it the privilege of determining which disclosures it considers necessary. Although management has the responsibility for the preparation of the financial statements and the accompanying footnotes, the auditor may assist in the preparation of financial statements.

Management is responsible for the integrity and objectivity of the financial statements. Estimates are necessary in the preparation of these statements and, based on careful judgments, have been properly reflected. Management has established systems of internal control that are designed to provide reasonable assurance that assets are safeguarded from loss or unauthorized use, and to produce reliable accounting records for the preparation of financial information.

Management recognizes its responsibility for conducting the Corporation's affairs in compliance with established financial standards and applicable laws, and maintains proper standards of conduct for its activities.

- Management is responsible for preparing the financial statements and the contents of the statements are the assertions of management
- The independent auditor is responsible for examining management's financial statements and expressing an opinion on their fairness



Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Municipal Corporations & Councils Act requires the auditor to:

- Gives a true and fair view about whether the financial report complies with the accounting standards
- Conduct their audit in accordance with auditing standards
- Give the directors and auditor's independence declaration and meet independence requirements
- Report certain suspected contraventions to Municipal Act

Opinion

We have also audited management's assessment, included in the accompanying Management's Annual Report on Internal Control Over Financial Reporting, that the



Council maintained effective internal control over financial reporting as of 31st March, 2020. The Council's management is responsible for maintaining effective internal control over financial reporting and for its assessment of the effectiveness of internal control over financial reporting. Our responsibility is to express an opinion on management's assessment and on the effectiveness of the Council's internal control over financial reporting based on our audit. We conducted our audits in accordance with the Indian Accounting standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether effective internal control over financial reporting was maintained in all material respects. My audit of internal control over financial reporting included obtaining an understanding of internal control over financial reporting, evaluating management's assessment, testing and evaluating the design and operating effectiveness of internal control, and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion.

A Council's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Corporation's internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Corporation; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Corporation are being made only in accordance with authorizations of management and directors of the Corporation; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Corporation's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.



There are some arithmetical mistake which was rectified during the audit and some Contra entries which was also not properly entered by Management,

In our opinion, management's assessment that Narwar Municipal Council is not maintained effective internal control over financial reporting as of March 31, 2020 and not fairly stated, in all material respects, based on criteria established in Internal Control.

Date: 28/09/2020

Place: Gwalior

मुख्तार मन्गल सिंह
गुजरात वित्तियत मन्त्रालय
जिला शिवपुरी (म.प्र.)

Abhishek V Gupta & Co.
CA Abhishek Gupta
FRN: 0017949C
Gwalior
M.No-412903

FRN:0017949C

Nagar Parishad Narwar

Balance Sheet

1-Apr-2019 to 31-Mar-2020

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Municipal Fund	5,71,12,615.00	<u>Fixed Assets</u>	
<u>Current Liabilities</u>		Mobile Toilet Purchase	
Deposit		Printer Purchase	7,18,995.00
Deposit for new nal connection	95,500.00	CC Road Cont. Work Exp.	48,585.00
			23,19,992.53
Deposit for Earnest money	47,500.00	CMO/PMC Office Furniture Exp.	1,93,121.00
Deposit for shop	2,45,000.00	Cooler Purchase Exp.	37,436.00
Grant Received from State Government			
Grant for 14th finance	95,35,000.00	Hath kachra gadi purchase	1,93,030.00
Grant for Moolbhut	45,65,000.00	MM Sadak Phase 2nd	17,39,089.00
Grant for state finance	35,08,000.00	MM shahri payjal yojna	1,12,47,323.00
Grant for sadak	12,67,000.00	MM Shahri Sadak Phase 2	84,995.00
		PMAY Paymnets	2,66,70,000.00
Grant for other	27,91,167.00	Toilet Construction Payment	
Special fund	50,00,000.00	Hitgrahi	10,91,359.00
		Fogg Machine Purchase	4,80,573.99
Deposit Work Amount		Office Chair purchase	47,736.00
PMAY 3 DPR	13,60,000.00	Laptop Purchase	99,053.00
PMAY 2 DPR	1,00,000.00	Photu Copy Machine Purchase	1,51,691.00
Naya savera	8,00,000.00	Pyaaau	96,040.00
Aadim Jati Kanyan Vibhag	10,25,000.00	SD Payments	5,99,784.00
Loan		<u>Curent Assets</u>	
MPUDC	80,00,000.00	Bank Balance	3,97,02,866.11
		Earnest money refund	39,500.00
		Excess of Expenditure Over Income	98,90,612.37
Total	9,54,51,782.00	Total	9,54,51,782.00

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Office of Nagar parishad Narwar Distt. Shivpuri MP
Income & Expenditure Account For the Year Ending 31st March 2020

Income	Amount (Rs.)	Expenditure	Amount (Rs.)
water tax Previous Year	1,75,600.00	15th august program expenditure	63,170.00
water tax current	11,90,898.00	26th January Program expenditure	1,500.00
water tax Previous Year Penalty	17,476.00	Anand Utsav Program Exp.	1,87,868.00
water tax current Penalty	33,760.00	Airtel bradband recharge	28,420.00
Property tax Previous Year	1,86,915.00	Allaw material purchase	96,030.00
property tax current	86,186.00	Vatubid fees	3,14,697.00
property tax Penalty	4,421.00	Naya Savera Antyosti Scheme Exp.	30,000.00
samekitkar Previous Year	1,06,100.00	Naya Savera Anugrah Scheme Exp.	16,00,000.00
samekitkar current	20,760.00	Bank charges	10,249.50
shiksha upkar Previous Year	8,247.00	Vigyapti publishing charge	3,48,323.94
shikha upkar current	3,387.00	Advertisement paymnets	95,800.00
Urban Devolopment tax Previous Year	26,527.00	CA Audit fees	41,300.00
Urban Devolopment tax current	16,201.00	Bhavan Nirman Shulak Refund	10,870.00
Industrial tax Previous Year	300.00	Chuna purchase	18,562.00
Industrial tax Penalty	30.00	CMO Nivash Putai Exp.	19,651.00
dukan rent Previous Year	23,515.00	Computer Cordge Refill Exp.	6,400.00
dukan rent current	35,358.00	Compute Material Purchase Exp.	45,543.46
dukan rent Penalty Previous Year	1,722.00	Computer Cordge Purchase Exp.	3,722.00
dukan rent Penalty current	347.00	Dustbin Purchase Exp.	4,95,759.00
chabutra rent Previous Year	1,600.00	digitel Sing.Exp.	18,000.00
chabutra rent current	6,200.00	festival	58,990.00
chaburta rent Penalty Previous Year	648.00	GPF	20,30,542.00
chabutra rent Penalty current	48.00	GST	3,12,978.00
bazar baithaki shulk	55,115.00	Handpump material purchase	3,47,030.50
bhannirman shulk	22,490.00	Handpump maintenance	4,361.00
Bhavan Nirman Form Fees	891.00	hordings	66,830.00
Bhavan kar	128.00	Armi Bharati Program Exp.	3,000.00
samudayak Bhavan rent	23,900.00	Audit Fees	10,00,000.00
maila tainkar shulk	1,500.00	HUDCO EMI / ints payments	32,08,551.00
avedan shulk	38,164.00	IT	4,59,598.00
Arcatect Fess	3,000.00	Water supply maintenance	4,287.00
Authorazation Fees	400.00	Water Supply Material Purchase	19,650.00
chunggi chhatipurti	2,03,00,874.00	Baidling Material Purchase	19,188.00

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Office of Nagar parishad Narwar Distt. Shivpuri MP
Income & Expenditure Account For the Year Ending 31st March 2020

Income	Amount (Rs.)	Expenditure	Amount (Rs.)
export tax	77,000.00	Baituri Purchase	34,024.00
mudrak sulak	5,76,000.00	JCB Maintenance	58,685.00
yatri kar	9,68,000.00	Keetnashak purchase	5,22,974.00
other shulk	1,638.00	Labour tax	1,69,502.00
NOC Fees	200.00	Mela Chaudah mahadev program	1,47,109.60
Interest	16,31,346.00	Mela Jindawali program	60,271.00
birth/death/shulk	724.00	MLA election	1,46,621.00
fire vahan rent	1,000.00	Zonal Work Exp.	41,813.18
nakal shulk	664.00	Name plate	7,840.00
nal connection disconnect fees	1,000.00	Court fees	51,500.00
nal connection re connection fees	200.00	NP Election	62,127.00
Nal Connection Change	2,200.00	Nukkar Natak Exp.	97,812.00
patt shulk	16,900.00	Salery	1,91,80,684.00
praman ptra shulk	2,450.00	Penssion anshdaan	5,30,310.00
rashan card shulk	950.00	Sahar Sarkar Aapke Duwar Program	94,047.80
sabjimandi dukahn rent Previous Year	1,800.00	Stater Material Purchase	10,180.00
sabjimandi dukahn rent current	500.00	Seek Purchase	30,450.00
sabjimandi dukahn rent Penalty	220.00	Photocopy and printig work	60,019.00
swachahata Penalty	1,450.00	Professional tax	1,07,582.00
Bhubhatak shulak Previous Year	600.00	Sanaitry material purchase	8,307.00
Bhubhatak pelenty	84.00	Prashasnik Samiti Parbar Exp.	11,405.00
Other Tax	10,290.00	News Paper	22,390.00
Haddi Chamra Theka	3,000.00	Stationary printing	5,261.00
Helipaid Shulak	16,000.00	Fiar Vahan Mantinance	32,678.00
Marrige Reg. Fees	660.00	Photocopy Machine Repair	4,951.99
Mela Shops Rent	1,180.00	GST Refund	2,36,380.00
Mobile Tabar/khudai	10,24,163.00	Handpump Sudhar Work	2,44,288.00
GST CGST	1,128.00	National Fetical	33,250.00
GST SGST	1,128.00	Munadi	8,281.00
Road Cutting Charges	2,000.00	Contruction Material Purchase	1,07,025.00
RTI Fees	198.00	Contruction Lebur Wages Payment	9,400.00
Safaikar	140.00	Office Furnichar Fitting Work Exp.	99,029.00
Tender Fees	2,02,000.00	Office Putai waork Exp.	19,725.00
Namantran Application Fees	54,234.00	Hath kachra gadi Pahiya Purchase	18,700.00
namantran shulk	18,000.00	Staionary purchase	42,154.00

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Office of Nagar parishad Narwar Distt. Shivpuri MP
Income & Expenditure Account For the Year Ending 31st March 2020

	Amount (Rs.)	Expenditure	Amount (Rs.)
Income	140.00	Swachhta Sarve 19 Exp.	98,312.00
Prakash kar	69,35,240.00	Swachhta Material Purchase	1,71,341.00
Payment Return Income			
Excess of Expenditure Over Income	98,90,612.37	Swachhta Sarve 20 Deepar Printing	97,540.00
		Tata Vahan Mantinance	17,119.00
		Tata Vahan Mantinance Material	38,584.00
		TDS Return filr	20,500.00
		Tender Upload Charge Payment	21,830.00
		Tractor maintenance work	52,669.00
		Tractor maintenance material	90,126.00
		Disel purchase	10,97,327.20
		Vehicle Mantinance Wages	6,321.00
		Vehicle Material Purchase	31,281.00
		Vehicle Panchar Work Exp.	6,680.00
		Electricity bill office	1,06,719.00
		Electricity bill streets light	11,97,981.00
		Electricity bill water supply mohni	47,73,202.00
		Electricity bill water supply narwar	4,70,299.00
		Electri material purchase	15,14,254.00
		Office Material Purchase Exp.	76,186.00
		Water Tanki Purchase Exp.	19,464.00
		Parshad Parshrmik	96,397.00
		Parshad Meeting Bhatta	1,800.00
		Tyre Tube Purchase	35,805.00
		Photu Copy Machine Cardge Exp.	4,758.10
		Employee Traning Fees	29,500.00
		Urban Development Cess Payble	29,000.00
		Vijay Divash Exp.	18,491.10
		Virksha Ropan Work Exp.	19,012.00
		14 th Finance Claim Exp.	17,700.00
		Other Payment	3,89,911.00
Total	4,38,37,747.37	Total	4,38,37,747.37

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Nagar Parishad Narwar
Cash Flow Summary
1-Apr-2019 to 31-Mar-2020

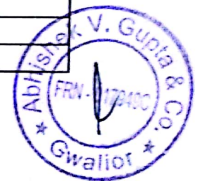
Inflow	Amount (Rs.)
Opening balance in bank	5,71,12,615.00
Current Liabilities	3,83,39,167.00
Direct Incomes (Income (Direct))	20,91,834.00
Indirect Incomes (Income (Indirect))	3,18,55,301.00
Total	12,93,98,917.00
Outflow	6,39,284.00
Current Liabilities	4,52,19,019.52
Fixed Assets	4,38,37,747.37
Indirect Expenses (Expenses (Indirect))	8,96,96,050.89
Total	3,97,02,866.11
Nett Inflow:	

9-7

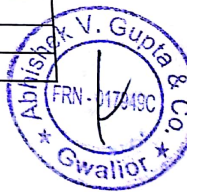


Office of Nagar parishad Narwar Distt. Shivpuri MP
Receipts & Payments Account For the Year Ending 31st March 2020

Receipts	Amount	Amount	Payments	Amount	Amount
Opening Balance					
Cash at Bank					
[As Per Schedule A]	-	5,71,12,615.00			
Cash In Hannd	-		15th august program expenditure	63,170.00	
water tax Previous Year	1,75,600.00		26th January Program expenditure	1,500.00	
water tax current	11,90,898.00		Anand Utasav Program Exp.	1,87,868.00	
water tax Previous Year panelty	17,476.00		Airtel bradband recharge	28,420.00	
water tax current panelty	33,760.00		Allaw material purchase	96,030.00	
Property tax Previous Year	1,86,915.00		Vatubid fees	3,14,697.00	
property tax current	86,186.00		Naya Savera Antyosti Scheme Exp.	30,000.00	
property tax panelty	4,421.00		Naya Savera Anugrah Scheme Exp.	16,00,000.00	
samekitkar Previous Year	1,06,100.00		Bank charges	10,249.50	
samekitkar current	20,760.00		Vigyapti publishing charge	3,48,323.94	
shiksha upkar Previous Year	8,247.00		Advertisement paymets	95,800.00	
shikha upkar current	3,387.00		CA Audit fees	41,300.00	
Urban Devolopment tax Previous Ye	26,527.00		Bhavan Nirman Shulak Refund	10,870.00	
Urban Devolopment tax current	16,201.00		CC Road Cont. Work Exp.	23,19,992.53	
Industrial tax Previous Year	300.00		Chuna purchase	18,562.00	
Industrial tax panelty	30.00		CMO Nivash Putai Exp.	19,651.00	
dukan rent Previous Year	23,515.00		CMO/PMC Office Furnechar Exp.	1,93,121.00	
dukan rent current	35,358.00		Computer Cordge Refill Exp.	6,400.00	
dukan rent Panelty Previous Year	1,722.00		Compute Material Purchase Exp.	45,543.46	
dukan rent Panelty current	347.00		Cooler Purchase Exp.	37,436.00	
chabutra rent Previous Year	1,600.00		Computer Cordge Purchase Exp.	3,722.00	
chabutra rent current	6,200.00		Dustbin Purchase Exp.	4,95,759.00	
chaburta rent Panelty Previous Year	648.00		Earnest money refund	39,500.00	
chabutra rent Panelty current	48.00		digitel Sing. Exp.	18,000.00	
			festival	58,990.00	



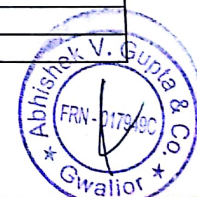
Office of Nagar parishad Narwar Distt. Shivpuri MP					
Receipts & Payments Account For the Year Ending 31st March 2020					
Receipts		Payments		Amount	Amount
bazar baithaki shulk	Amount	GPF		20,30,542.00	
bhannirman shulk	55,115.00	GST		3,12,978.00	
Bhavan Nirman Form Fees	22,490.00	Handpump material purchase		3,47,030.50	
Bhavan kar	891.00	Handpump maintenance		4,361.00	
samudayak Bhavan rent	128.00	Hath kachra gadi purchase		1,93,030.00	
maila tainkar shulk	23,900.00	hordings		66,830.00	
avedan shulk	1,500.00	Armi Bharati Program Exp.		3,000.00	
Arcatect Fess	38,164.00	Audit Fees		10,00,000.00	
Authorazation Fees	3,000.00	HUDCO EMI / ints payments		32,08,551.00	
chunggi chhatipurti	400.00	IT		4,59,598.00	
export tax	2,03,00,874.00	Water supply maintenance		4,287.00	
mudrak sulak	77,000.00	Water Supply Material Purchase		19,650.00	
yatri kar	5,76,000.00	Bailding Material Purchase		19,188.00	
other shulk	9,68,000.00	Baituri Purchase		34,024.00	
NOC Fees	1,638.00	JCB Maintenance		58,685.00	
Interest	200.00	Keetnashak purchase		5,22,974.00	
birth/death/shulk	16,31,346.00	Labour tax		1,69,502.00	
fire vahan rent	724.00	Mela Chaudah mahadev program		1,47,109.60	
nakal shulk	1,000.00	Mela Jindawali program		60,271.00	
nal connection disconnect fees	664.00	MLA election		1,46,621.00	
nal connection re connection fees	1,000.00	MM Sadak 2 face		17,39,089.00	
Nal Connection Change	200.00	MM shahri payjal yojna		1,12,47,323.00	
patt shulk	2,200.00	MM Shahri Sadak Part 2		84,995.00	
praman ptra shulk	16,900.00	Zonal Work Exp.		41,813.18	
rashan card shulk	2,450.00	Name plate		7,840.00	
sabjimandi dukahn rent Previous Ye	950.00	Court fees		51,500.00	
sabjimandi dukahn rent current	1,800.00	NP Election		62,127.00	
	500.00				



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Office of Nagar parishad Narwar Distt. Shivpuri MP
Receipts & Payments Account For the Year Ending 31st March 2020

Receipts	Amount	Amount	Payments	Amount	Amount
sabjmandi dukahn rent Panelty	220.00		Nukkar Natak Exp.	97,812.00	
swachahata Panelty	1,450.00		Salery	1,91,80,684.00	
Bhubhatak shulak Previous Year	600.00		Penssion anshdaan	5,30,310.00	
Bhubhatak pelenty	84.00		Pyaaau	96,040.00	
Other Tax	10,290.00		PMAY Paymnets	2,66,70,000.00	
Haddi Chamra Theka	3,000.00		Sahar Sarkar Aapke Duwar Program	94,047.80	
Helipaid Shulak	16,000.00		Stater Material Purchase	10,180.00	
Marrige Reg. Fees	660.00		Seek Purchase	30,450.00	
Mela Shops Rent	1,180.00		Photocopy and printig work	60,019.00	
Mobile Tabar/khudai	10,24,163.00		Proposnal tax	1,07,582.00	
GST CGST	1,128.00		Sanaity material purchase	8,307.00	
GST SGST	1,128.00		Prashasnik Samiti Parbar Exp.	11,405.00	
Road Cutting Charges	2,000.00		News Paper	22,390.00	
RTI Fees	198.00		Stationary printing	5,261.00	
Safaikar	140.00		SD Payments	5,99,784.00	
Tender Fees	2,02,000.00		609 Shochyal Payment	10,91,359.00	
Namantran Application Fees	54,234.00		Fiar Vahan Mantinance	32,678.00	
namantran shulk	18,000.00		Fogg Machine Purchase	4,80,573.99	
Prakash kar	140.00		Photocopy Machine Cordege	4,951.99	
Payment Return Income	69,35,240.00	3,39,47,135.00	GST Refund	2,36,380.00	
			Handpump Sudhar Work	2,44,288.00	
			Office Chair purchase	47,736.00	
Deposit			Hath kachra gadi Pahiya Purchase	18,700.00	
Deposit for new nal connection	95,500.00		Laptop Purchase	99,053.00	
Deposit for Earnest money	47,500.00		Nacinal Fetival	33,250.00	
Deposit for shop	2,45,000.00	3,88,000.00	Munadi	8,281.00	
			Contruction Material Purchase	1,07,025.00	



Office of Nagar parishad Narwar Distt. Shivpuri MP					
Receipts & Payments Account For the Year Ending 31st March 2020					
Receipts	Amount	Amount	Payments	Amount	Amount
Grant Received from State Government					
Grant for 14th finance			Contruction Lebur Wages Payment	9,400.00	
Grant for Moolbhut	95,35,000.00		Office Furnichar Fitting Work Exp.	99,029.00	
Grant for state finance	45,65,000.00		Office Putai waork Exp.	19,725.00	
Grant for sadak	35,08,000.00		Photu Copy Machine Purchase	1,51,691.00	
Grant for other	12,67,000.00		Staionary purchase	42,154.00	
Special fund	27,91,167.00		Swachhta Sarve 19 Exp.	98,302.00	
	50,00,000.00	2,66,66,167.00	Swachhta Material Purchase	1,71,341.00	
Deposit Work Amount			Swachhta Sarve 20 Deepar Printing	97,540.00	
PMAY 3 DPR			Tata Vahan Mantinance	17,119.00	
PMAY 2 DPR	13,60,000.00		Tata Vahan Mantinance Material	38,584.00	
Naya savera	1,00,000.00		TDS Return filr	20,500.00	
Aadim Jati Kanyan Vibhag	8,00,000.00		Tender Upload Charge Payment	21,830.00	
	10,25,000.00	32,85,000.00	Tractor maintenance work	52,669.00	
Loan			Tractor maintenance material	90,126.00	
MPUDC	80,00,000.00	80,00,000.00	Disel purchase	10,97,327.20	
			Vehicle Mantinance Wages	6,321.00	
			Vehicle Material Purchase	31,281.00	
			Vehicle Panchar Work Exp.	6,680.00	
			Electricity bill office	1,06,719.00	
			Electricity bill streets light	11,97,981.00	
			Electricity bill water suply mohni	47,73,202.00	
			Electricity bill water suply narwar	4,70,299.00	
			Electri material purchase	15,14,254.00	
			Toilet Purchase	7,18,995.00	
			Office Material Purchase Exp.	76,186.00	
			Water Tanki Purchase Exp.	19,464.00	

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Office of Nagar parishad Narwar Dist. Shivpuri MP
Receipts & Payments Account For the Year Ending 31st March 2020

Receipts	Amount	Amount	Payments	Amount	Amount
			Parshad Parshrnik	96,397.00	
			Parshad Meeting Bhatta	1,800.00	
			Tyar Tube Purchase	35,805.00	
			Printer Purchase	48,585.00	
			Photo Copy Machine Cardge Exp.	4,758.96	
			Employee Training Fees	29,500.00	
			Urban Development Cess Payble	29,000.00	
			Vijay Divash Exp.	18,490.60	
			Virksha Kapan Work Exp.	19,012.00	
			14 th Finance Claim Exp.	17,700.00	
			Other Payment	3,89,911.00	
			Total Expenditure Rs.	8,96,96,051.25	8,96,96,051.45
			Closing Balance		
			Cash At Bank		
			(As Per Schedule B)	3,97,02,865.55	3,97,02,865.55
			Cash In Hand		
Total	12,93,98,917.00	Total			12,93,98,917.00

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बैंक समाधान पत्रक
वर्ष 2019-20

क्र.सं.	बैंक खाता विवरण	बैंक का नाम	बैंक खाता क्रमोंक	दिनांक 31.03.20 को केबलक में शेष राशि	दिनांक 31.03.20 को बैंक खातों में शेष राशि	अंतर
1	संचित निधि	SBI NARWAR	53023092346			
2	जनरल	CCB NARWAR	672060002441	12,04,424.00	12,04,424.00	-
3	पीएमएवाई	SBI NARWAR	31560436390	74,697.00	74,697.00	-
4	जनरल	SBI NARWAR	36693588611	14,40,680.00	14,40,680.00	-
5	हुडकों ऋण पेयजल	SBI NARWAR	36228491914	15,82,426.50	15,82,426.50	-
6	स्वच्छता	SBI NARWAR	37312414110	1,04,530.00	1,04,530.00	-
7	अमानत	SBI NARWAR	53053090075	4,39,688.00	4,39,688.00	-
8	जनरल	SBI NARWAR	53023092801	3,46,430.00	3,46,430.00	-
9	हुडकों ऋण सडक	SBI NARWAR	34789027422	1,72,69,103.55	1,74,30,696.55	1,61,593.00
10	जनरल	RRB NARWAR	8027013987	62,60,331.00	62,60,331.00	-
11	जनरल	ENTEL BANK SHIVPUR	3059189984	93,643.00	93,643.00	-
12	सर्व शिक्षा	SBI NARWAR	53023092812	1,22,127.00	1,22,127.00	-
13	स्वर्ण जयंती योजना	RRB NARWAR	8027005217	5,95,311.45	5,95,311.45	-
14	जनरल	ICICI SHIVPURI	144901002196	6,20,706.00	6,20,706.00	-
15	पीएमएवाई	ICICI SHIVPURI	144901002203	-	-	-
16	एफडीआर जनरल	RRB NARWAR	80019200708	31,09,749.00	31,09,749.00	-
17	एफडीआर संचित निधि	SBI NARWAR	32075756881	9,77,486.00	9,77,486.00	-
18	एफडीआर संचित निधि	SBI NARWAR	33549565688	7,61,533.00	7,61,533.00	-
19	एफडीआर संचित निधि	SBI NARWAR	38147510491	30,00,000.00	30,00,000.00	-
20	एफडीआर प्रधानमंत्री आवास	SBI NARWAR	38943771232	17,00,000.00	17,00,000.00	-
			Total	3,97,02,865.50	3,98,64,458.50	1,61,593.00

Add - Voucher but not present in bank statement

NO	BANK ACCOUNT NO	DATE	AMOUNT	PAID DATE	PAID AMOUNT
1-	AC 53023092801	27.03.20	91,140.00	15.04.20	91,140.00
		30.03.30	45,402.00	03.04.20	45,402.00
		31.03.20	25,051.00	03.04.20	25,051.00
		Total	1,61,593.00		1,61,593.00



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

NAME OF ULB: NAGAR PARISHAD NARWAR

NAME OF AUDITOR: ABHISHEK V GUPTA & CO.

Sr. no.		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	2,22,406.00	2,77,522.00	24.78%	Increase in Collection of Property 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 since long.	
(ii)	समेकित कर	2,67,200.00	1,26,860.00	-52.52%	Decrease in Collection of Compound tax Shows less 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 since long.	
(iii)	नगरीय विकास उपकर	15,726.00	42,728.00	171.70%	Increase in Collection of Urban Cess Shows efforts are Made for Collection.			
(iv)	शिक्षा उपकर	13,209.00	11,634.00	-11.92%	Decrease in Collection of Education Cess Shows less efforts are Made for Collection.			
	कुल योग	5,18,541.00	4,58,744.00					
	गैर राजस्व वसूली							
(i)	भवन भूमि किराया	2,57,239.00	1,89,962.00	-26.15%	Decrease in Collection of Rent Shows less 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 Rent since long.	

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Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2019-20							
NAME OF URB: NAGAR PARISHAD NARWAR							
NAME OF AUDITOR: ABHISHEK V GUPTA & CO.							
Sr. no.	PARAMETERS	DESCRIPTION					
(iii)	वर्ग उपस्थिति प्रसार	14,46,452.00	14,17,734.00	-1.99%	Decrease in Collection of Water tax Shows Less 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.	SUGGESTIONS
(iii)	दीर्घ अर्थात् प्रवेश उपस्थिति प्रसार	-	-	0.00%	Increase in Collection of other tax & fees 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 since long.	
(iv)	अन्य कर / शुल्क	46,45,184.00	99,55,971.00	114.33%			
	कुल योग	63,48,875.00	1,15,63,667.00				
	महा योग	68,67,416.00	1,20,22,411.00				

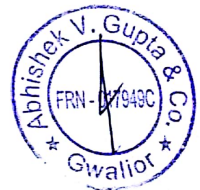
Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2019-20

NAME OF ULB: NAGAR PARISHAD NARWAR

NAME OF AUDITOR: ABHISHEK V GUPTA & CO.

Sr. no.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTIONS
2	Audit of Expenditure				Bifurcation of Capital & revenue Expenditure should be Properly done.	Nature of Expenditure Should be Understood by Staff. Training of GL Codes should be Provided to staff.
3	Audit of Book Keeping				Record of Security Deposit & EMD should be Improved.	Should be Maintained as per MPMAM
4	Audit of FDR				Interest on FDRs should be entered on Accrual Basis.	FDR Sheet 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 in comparison to reputed newspaper.	Comparison should be done at the time of fixing the rates of publicity of tenders & others.
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.	FDR Sheet should be prepared Annually on Grant Basis.

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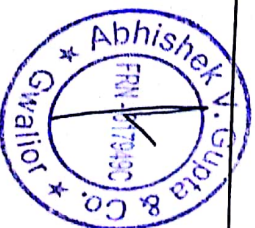


Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2019-20

NAME OF ULB: NAGAR PARISHAD NARWAR
NAME OF AUDITOR: ABHISHEK V GUPTA & CO.

Sr. no.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTIONS
		Revenue Expenditure	Revenue Receipts			
7	Incidence relating to diversion of funds from capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another				No Such Incidences are Found During the Audit.	
8	any other 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.	4,38,37,747.37	1,20,22,411.00	364.63%	Revenue Expenditure is too high in comparison of Own Revenue. Income should be increased by Collection of taxes & Interest & fees & Charges.	
		Capital Expenditure	Total Expenditure			

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

NAME OF ULB: NAGAR PARISHAD NARWAR

NAME OF AUDITOR: ABHISHEK V GUPTA & CO.

Sr. no.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTIONS
	(b) Percentage of Capital Expenditure with Respect to Total Expenditure	4,58,58,303.00	8,96,96,050.37	51.13%		
9	Whether all the Temporary Advances have been fully recovered or not.					
10	Whether Bak Reconciliation Statements is being regularly Prepared.					

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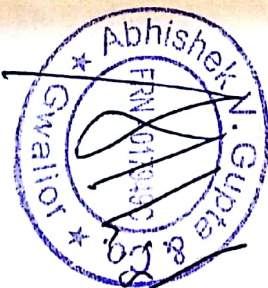
Abhishek V Gupta & Co.

CA Abhishek Gupta

Partner


Firm Reg No.: 0017949C

Membership No.: 412903



[Handwritten Signature]

District	ULB Name	Revenue Expenditure					Capital Expenditure			Total Expenditure
		Establishment Expenses	Administrative Expenses	operation & Maintenance	Interest Exp.	other Exp.	Capital Expenses	Loan repayment	Other	
Shivpuri	Narwar	1,98,36,891.00	92,69,412.00	74,90,929.00	0.00	40,31,964.00	4,52,19,020.00	32,08,551.00	6,39,284.00	8,96,96,051.00


 मुख्या बगर पालिका उपायुक्त
 नगर परिषद नरवर
 जिला शिवपुरी (अ.प्र.)

