



पत्र क्रमांक / 5832 / लेखा शाखा / न.पा.प. / 2020

सिवनी, दिनांक / 29 / 12 / 2020

प्रति

संयुक्त संचालक महोदय, (वित्त)  
संचालनालय, नगरीय प्रशासन एवं विकास,  
भोपाल (म0प्र0)

विषय :- नगरीय निकायों के लेखाओं की सम्परीक्षा चार्टर्ड अकाउंटेंट के द्वारा कराये जाने के संबंध में ।

संदर्भ :- आपका कार्या. पत्र क्रमांक / शा-4 / 2020 / 7266 भोपाल दिनांक 26 / 05 / 2020  
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उपरोक्त विषयान्तर्गत संदर्भित पत्र में दिये गये निर्देशानुसार निकाय द्वारा प्रतिवर्ष लेखाओं की सम्परीक्षा चार्टर्ड अकाउंटेंट से करायी जा रही है । इसी त्तरतम्य में वित्तीय वर्ष 2019-20 के लेखाओं की सम्परीक्षा चार्टर्ड अकाउंटेंट से करायी जाकर आडिट रिपोर्ट की प्रति आपकी ओर सादर सम्प्रेषित है ।

संलग्न :- आडिट रिपोर्ट

मुख्य नगर पालिका अधिकारी  
नगर पालिका परिषद, सिवनी

पृष्ठा. क्रमांक / 5833 / लेखा शाखा / न.पा.प. / 2020

सिवनी, दिनांक / 29 / 12 / 2020

प्रतिलिपि :-

1. आयुक्त महोदय, संचालनालय, नगरीय प्रशासन एवं विकास, म.प्र. भोपाल की ओर सूचनार्थ सम्प्रेषित ।
2. कलेक्टर एवं प्रशासक महोदय, नगर पालिका परिषद सिवनी की ओर सूचनार्थ सम्प्रेषित ।
3. संयुक्त संचालक महोदय, नगरीय प्रशासन एवं विकास, जबलपुर संभाग, जबलपुर की ओर सूचनार्थ सम्प्रेषित ।

मुख्य नगर पालिका अधिकारी  
नगर पालिका परिषद, सिवनी

**Nagar Palika Parishad**

**District: Seoni (M.P.)**

# ***Audit Report***

***(For The F.Y. 2019-20)***

**Prepared By:**  
**PSAC & Associates**

**Address: 1<sup>ST</sup> Floor Kalptaru Mall,  
Mahaveer Chowk  
Balaghat (M.P.)**

**Contact No. : 9425138772**

# PSAC & Associates

Ward no. 06, Itwari Ganj, Balaghat (M.P.) - 481001

Email: [carohitkothari11@gmail.com](mailto:carohitkothari11@gmail.com)

Contact: 9425138772

Date: 18/11/2020

## AUDITOR'S REPORT

To,  
The Directorate  
Urban Administration & Development  
Shivaji Nagar, Bhopal (M.P.)

We have audited the attached balance sheet of **Nagar Palika, Seoni (M.P.)** as at **31<sup>st</sup> March, 2020** and the Balance Sheet, Receipt and Payment, Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the Nagar Palika, Seoni (M.P.). Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted the above audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

1. In the case of Income and Expenditure of the surplus of Income over Expenditure for the year ended on 31<sup>st</sup> March 2020.
2. In the case of Receipt & Payment account of the Receipt & Payment of during the year ended on 31<sup>st</sup> March 2020.

UDIN: 20413830 AAAAHJ898L



Place: Balaghat  
Date: 18/11/2020

PSAC & Associates  
(Chartered Accountants)

FRN: 012411C

CA Rohit Kothari  
(Partner)

M.No. 413830



# PSAC & Associates

Ward no. 06, Itwari Ganj, Balaghat (M.P.) - 481001

Email: [carohitkothari11@gmail.com](mailto:carohitkothari11@gmail.com)

Contact: 9425138772

Date: 18/11/2020

## AUDITOR'S REPORT

To,  
The Chief Municipal Officer (CMO)  
Nagar Palika, Seoni  
(M.P.)

We have audited the attached balance sheet of Nagar Palika, Seoni (M.P.) as at 31<sup>st</sup> March, 2020 and the Balance Sheet, Receipt and Payment, Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the Nagar Palika, Seoni (M.P.). Our responsibility is to express an opinion on these financial statements based on our audit.

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2. In the case of Receipt & Payment account of the Receipt & Payment of during the year ended on 31<sup>st</sup> March 2020.

PSAC & Associates  
(Chartered Accountants)

FRN: 012411C

CA Rohit Kothari

(Partner)

M.No. 413830



Place: Balaghat

Date: 18/11/2020

मुख्याधिकारी  
नगरपालिका परिषद सिवनी

सहायक प्रमुख अधिकारी  
मुख्य नगर पालिका परिषद सिवनी  
नगर पालिका परिषद सिवनी

MP Urban Local Body, Seoni  
BALANCE SHEET  
As at 31 March 2020

	Particulars	Schedule no.	Current year (Rs)			Previous year (Rs)		
A	SOURCES OF FUNDS							
A1	Reserves and Surplus							
	Municipal (General) Fund	B-1		391095697.85			397918910.70	
	Fundmade Funds	B-2		0.00			0.00	
	Reserves	B-3		0.00			0.00	
	Total Reserves and Surplus			391095697.85				397918910.70
A2	Grants, Contribution for Specific Purpose	B-4		3888375.64	3888375.64		0.00	0.00
A3	Loans							
	Secured loans	B-5		0.00			0.00	
	Unsecured loans	B-6		(8218632.70)			(8218632.70)	
	Total Loans				(8218632.70)			(8218632.70)
	TOTAL SOURCES OF FUNDS [A1 - A3]				386765440.79			389700278.00
B	APPLICATION OF FUNDS							
B1	Fixed Assets	B-11						
	Gross Block		10839284.00			9415544.00		
	Less: Accumulated Depreciation		2719970.80			0.00		
	Net Block			8119313.20			9415544.00	
	Capital Work-in-Progress			0.00			0.00	
	Total Fixed Assets				8119313.20			9415544.00
B2	Investments							
	Investment- General Fund	B-12		0.00			0.00	
	Investment-Other Funds	B-13		311224279.55			0.00	
	Total Investment				311224279.55			0.00
B3	Current assets, loans & advances							
	Stock in hand (inventories)	B-14		0.00			0.00	
	Sundry Debtors (Receivables)	B-15						
	Gross amount outstanding		0.00			0.00		
	Less: Accumulated Provision against bad and doubtful receivables		0.00			0.00		
	Sundry Debtors (Receivables) - Net			0.00			0.00	
	Prepaid expenses	B-16		0.00			0.00	
	Cash and Bank Balances	B-17		68190085.80			380865794.12	
	Loans, advances and deposits	B-18		0.00			0.00	
	Total Current Assets			68190085.80			380865794.12	
B4	Current Liabilities and Provisions							
	Deposits received	B-7		768237.76			0.00	
	Deposit Works	B-8		0.00			581060.12	
	Other liabilities (Sundry Creditors)	B-9		0.00			0.00	
	Provisions	B-10		0.00			0.00	
	Total Current Liabilities			768237.76			0.00	
	Net Current Assets (B3-B4)				67421848.04			380284734.00
C	Other Assets	B-19				0.00		0.00
D	Miscellaneous Expenditure (to the extent not Written off)	B-20				0.00		0.00
	TOTAL APPLICATION OF FUNDS [B1+B2+B3+B4+C+D]				386765440.79			389700278.00
	Notes to the Balance Sheet - Attached							

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MP urban Local Body,  
Schedule B-1: Municipal (General) Fund (Rs)

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account
21010	Balance as per last amount	0.00	0.00	0.00	0.00	397918910.70
	Additions during the year	0.00	0.00	0.00	0.00	0.00
21020	Surplus for the year	0.00	0.00	0.00	0.00	-6823212.85
	Transfers	0.00	0.00	0.00	0.00	0.00
	<b>Total (Rs)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>391095697.85</b>
	Deductions during the year	0.00	0.00	0.00	0.00	0.00
21030	Deficit for the year	0.00	0.00	0.00	0.00	0.00
	Transfers	0.00	0.00	0.00	0.00	0.00
210	<b>Balance at the end of the current year</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>391095697.85</b>

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

Account Code	Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Pension Fund	General Provident Fund
	(a) Opening Balance	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Additions to the Special Fund	0.00	0.00	0.00	0.00	0.00	0.00
	Transfer from Municipal Fund	0.00	0.00	0.00	0.00	0.00	0.00
	Interest/Dividend earned on Special	0.00	0.00	0.00	0.00	0.00	0.00
	Profit on disposal of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00
	Appreciation in Value of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00
	Other addition (Specify nature)	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total (b)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	(c) Payments Out of Funds	0.00	0.00	0.00	0.00	0.00	0.00
	(1) Capital expenditure on	0.00	0.00	0.00	0.00	0.00	0.00
	Fixed Asset	0.00	0.00	0.00	0.00	0.00	0.00
	Others	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Revenue Expenditure on	0.00	0.00	0.00	0.00	0.00	0.00
	Salary, Wages and allowances etc	0.00	0.00	0.00	0.00	0.00	0.00
	Rent Other administrative charges	0.00	0.00	0.00	0.00	0.00	0.00
	(3) Other	0.00	0.00	0.00	0.00	0.00	0.00
	Loss on disposal of Special Fund Investments	0.00	0.00	0.00	0.00	0.00	0.00



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	Diminution in Value of Special Fund investments	0.00	0.00	0.00	0.00	0.00	0.00
	Transferred to Municipal Fund	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total (c)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>311</b>	<b>Net Balance of Special Funds [(a+b)-(c)]</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Schedule B-3: Reserves**

Account Code	Particulars	Opening Balance (Rs)	Additions During the Year (Rs)	Total (Rs)	Deductions During the Year (Rs)	Balance at the End of Current Year (Rs)
1	2	3	4	5(3+4)	6	7(5-6)
31210	Capital Contribution	0.00	0.00	0.00	0.00	0.00
31220	Borrowing Redemption Reserve	0.00	0.00	0.00	0.00	0.00
31230	Special Funds (Utilised)	0.00	0.00	0.00	0.00	0.00
31240	Statutory Reserve	0.00	0.00	0.00	0.00	0.00
31250	General Reserve	0.00	0.00	0.00	0.00	0.00
31260	Revaluation Reserve	0.00	0.00	0.00	0.00	0.00
31271	Capital Reserve	0.00	0.00	0.00	0.00	0.00
	<b>Total Reserve funds</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



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## Schedule B-4: Grants &amp; Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Government Agencies	Grants from Financial Institutions	Others Specify	Total
Account Code	32010	32020	32030	32040	32080	
Opening Balance	0.00	0.00	0.00	0.00	0.00	0.00
Additions to the Grants						0.00
Grant received during the year	142514000.00	0.00	0.00	0.00	13200000.00	155714000.00
Interest/Dividend earned on Grant investments	0.00	0.00	0.00	0.00	0.00	0.00
Loss on disposal of Grant investments	0.00	0.00	0.00	0.00	0.00	0.00
Appreciation in Value of Grant investments	0.00	0.00	0.00	0.00	0.00	0.00
Other addition (Specify nature)	0.00	0.00	0.00	0.00	0.00	0.00
Total (b)	142514000.00	0.00	0.00	0.00	13200000.00	155714000.00
Total (a+b)	142514000.00	0.00	0.00	0.00	13200000.00	155714000.00
Payment out of funds	0.00	0.00	0.00	0.00	0.00	0.00
Capital expenditure of Fixed Assets	138800624.36	0.00	0.00	0.00	13025000.00	151825624.36
Capital Expenditure of Other		0.00	0.00	0.00	0.00	0.00
Revenue Expenditure on	0.00	0.00	0.00	0.00	0.00	0.00
Salary, Wages, allowances	0.00	0.00	0.00	0.00	0.00	0.00
Repairs	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00
Loss on disposal of Grant investments	0.00	0.00	0.00	0.00	0.00	0.00
Diminution in Value of Grant investments	0.00	0.00	0.00	0.00	0.00	0.00
Other Administrative Charges	0.00	0.00	0.00	0.00	0.00	0.00
Total (C)	138800624.36	0.00	0.00	0.00	13025000.00	151825624.36
Balance at the year end	3713375.64	0.00	0.00	0.00	175000.00	3888375.64
Balance (C)						



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**Schedule B-5: Secured Loans**

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
33010	Loans from Central Government	0.00	0.00
33020	Loans from State Government	0.00	0.00
33030	Loans from Govt. bodies & Associations	0.00	0.00
33040	Loans from international agencies	0.00	0.00
33050	Loans from banks & other financial institutions	0.00	0.00
33060	Other Term Loans	0.00	0.00
33070	Bonds & debentures	0.00	0.00
33080	Other Loans	0.00	0.00
	<b>Total Secured Loans</b>	<b>0.00</b>	<b>0.00</b>

Notes:

\*The nature of the Security shall be specified in each of these categories;

\*Particulars of any guarantees given shall be disclosed;

\*Terms of redemption (if any) of bonds/debentures issued shall be stated, together with the earliest date of redemption;

\*Rate of interest and original amount of loan and outstanding can be provided for every Loan under each of these categories separately;

\*For loans disbursed directly to an executing agency, please specify the name of the Project for which such loan is raised.

**Schedule B-6: Unsecured Loans**

Code No.	Particulars	Current Year (Rs)	Previous year (Rs)
33110	Loans from Central Government	0.00	0.00
33120	Loans from State Government	0.00	0.00
33130	Loans from Govt. bodies & Associations	0.00	0.00
33140	Loans from international agencies	0.00	0.00
33150	Loans from banks & other financial institutions	0.00	0.00
33160	Other Term Loans	0.00	0.00
33170	Bonds & debentures	0.00	0.00
33180	Other Loans	-8218632.70	-8218632.70
	<b>Total Unsecured Loans</b>	<b>-8218632.70</b>	<b>-8218632.70</b>

Note:

\*Rate of interest and original amount of loan and outstanding can be provided for every Loan under each of these categories separately;



  
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**Schedule B-7: Deposits Received**

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
34010	From Contractors	768237.76	581060.12
34020	From Revenues	0.00	0.00
34030	From Staff	0.00	0.00
34080	From other	0.00	0.00
	<b>Total deposits received</b>	<b>768237.76</b>	<b>581060.12</b>

**Schedule B-8: Deposits Works**

Account Code	Particulars	Opening balance as the beginning of the year (Rs)	Utilization/expenditure (Rs)	Balance outstanding at the end of the current year (Rs)
34110	Civil Works	0.00	0.00	0.00
34120	Electrical works	0.00	0.00	0.00
34180	Others	0.00	0.00	0.00
	<b>Total of deposit works</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Schedule B-9: Other Liabilities (Sundry Creditors)**

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
35010	Creditors	0.00	0.00
35011	Employee Liabilities	0.00	0.00
35012	Interest Accrued and Due	0.00	0.00
35013	Outstanding liabilities	0.00	0.00
35020	Recoveries Payable	0.00	0.00
35030	Government Dues Payable	0.00	0.00
35040	Refunds Payable	0.00	0.00
35041	Advance Collection of Revenues	0.00	0.00
35090	Others (sale Proceeds)	0.00	0.00
	<b>Total Other Liabilities (Sundry Creditors)</b>	<b>0.00</b>	<b>0.00</b>

**Schedule B-10: Provisions**

Account Code	Particulars	Current Year (Rs)	Previous year (Rs)
36010	Provision for Expenses	0.00	0.00
36020	Provision for Interest	0.00	0.00
36030	Provision for Other Assets	0.00	0.00
	<b>Total Provision</b>	<b>0.00</b>	<b>0.00</b>



    
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 नगर पालिका परिषद सिवनी नगर पालिका परिषद सिवनी



Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of Previous year
1	2	3	4	5	6	7	8	9	10	11	12
	Land Buildings										
41010	Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41015	Lakes and Pond	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41020	Buildings	912313.00	0.00	0.00	912313.00	0.00	86669.74	0.00	86669.74	825643.27	912313.00
41025	Heritage Building	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Infrastructure Assets		0.00	0.00	0.00	0.00			0.00	0.00	0.00
41030	Roads & Bridges	4104703.00	0.00	0.00	4104703.00	0.00	1062707.61	0.00	1062707.61	3041995.39	4104703.00
41031	Sewerage and drainage	847164.00	0.00	0.00	847164.00	0.00	219330.76	0.00	219330.76	627833.24	847164.00
41032	Water ways	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41033	Public Lighting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41040	Plants & Machinery	474000.00	766579.00	0.00	1240579.00	0.00	224544.80	0.00	224544.80	1016034.20	474000.00
41050	Vehicles	2993434.00	0.00	0.00	2993434.00	0.00	934849.44	0.00	934849.44	2058584.56	2993434.00
41060	Office & other equipment	83930.00	657161.00	0.00	741091.00	0.00	191868.46	0.00	191868.46	549222.54	83930.00
41070	furniture and fittings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41080	Other fixed assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sub -Total	9415544.00	1423740.00	0.00	10839284.00	0.00	2719970.80	0.00	2719970.80	8119313.20	9415544.00
412	Capital Work in Progress	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	9415544.00	1423740.00	0.00	10839284.00	0.00	2719970.80	0.00	2719970.80	6695573.20	9415544.00

**Additional disclosures to the Schedule**

- Value of fixed assets under dispute or litigation shall be provided. The status of the legal case as at the reporting date of the financial statements shall also be mentioned.
- The details & value of assets, which are not yet physically identified/traced, shall be disclosed separately.
- Details and value of assets under leases and hire purchase needs to be disclosed as a note.

**Note:**

- Additions include fixed asset created out of earmarked funds and grants transferred to Urban Local Body's fixed block as referred to in Schedule B-2 and B-4.
- Gross Block means cost of acquisition of fixed asset. Opening Balance in Gross Block as on the first day of the year represents the closing balance of the previous year. For instance, the opening balance as on 1 April 2006 shall be equal to the closing asset balance as on 31 March 2006.
- Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, godowns etc.
- Buildings include office and works buildings, commercial buildings, residential buildings, school and college, hospital buildings, public buildings temporary structures and sheds, etc.
- Roads and bridges include roads and streets, pavements, pathways, bridges, culverts and subways.
- Sewerage and drainage include sewerage lines, storm-water drainage lines and other similar drainage system.
- Waterworks include water storage tank, water wells, bore wells, Water pumping station, Water transmission & distribution system etc.
- No depreciation is to be charged on Land.



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**Schedule B-12: Investments- General Funds**

Account code	Particulars	With whom invested	Face value (Rs)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
42010	Central Government Securities	0.00	0.00	0.00	0.00
42020	State Government Securities	0.00	0.00	0.00	0.00
42030	Debentures and Bonds	0.00	0.00	0.00	0.00
42040	Preference Shares Equity Shares	0.00	0.00	0.00	0.00
42050	Units of Mutual Funds	0.00	0.00	0.00	0.00
42080	Other Investments	0.00	0.00	0.00	0.00
	<b>Total of Investments General Fund</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Schedule B-13: Investments- Other Funds**

Account code	Particulars	With whom invested	Face value (Rs)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
42110	Central Government Securities	0.00	0.00	0.00	0.00
42120	State Government Securities	0.00	0.00	0.00	0.00
42130	Debentures and Bonds	0.00	0.00	0.00	0.00
42140	Preference Shares Equity Shares	0.00	0.00	0.00	0.00
42150	Units of Mutual Funds	0.00	0.00	0.00	0.00
42180	Other Investments	0.00	0.00	311224279.55	0.00
	<b>Total of Investments General Fund</b>	<b>0.00</b>	<b>0.00</b>	<b>311224279.55</b>	<b>0.00</b>

**Schedule B-14 Stock in Hand (Inventories)**

Account code	Particulars	Current year (Rs)	Previous year (Rs)
43010	Stores Loose	0.00	0.00
43080	Others	0.00	0.00
	<b>Total Stock in hand</b>	<b>0.00</b>	<b>0.00</b>



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## Schedule B-15 Sundry Debtors (Receivables)

Account code	Particulars	Gross Amount (Rs)	Provision for Outstanding revenues (Rs)	Net Amount (Rs)	Previous year Net amount (Rs)
43110	<u>Receivables for property taxes</u>				
	Less than 5 year	0.00	0.00	0.00	0.00
	More than 5 year	0.00	0.00	0.00	0.00
	Sub-total	0.00	0.00	0.00	0.00
	Less: State Government Cesses/Levies in Taxes-Control Accounts		0.00	0.00	0.00
	Net Receivables of property Taxes	0.00	0.00	0.00	0.00
43120	<u>Receivables of Other Taxes</u>			0.00	0.00
	Less than 3 year	0.00	0.00	0.00	0.00
	More than 3 year	0.00	0.00	0.00	0.00
	Sub-total	0.00	0.00	0.00	0.00
	Less: State Government Cesses/Levies in Taxes-Control Accounts	0.00	0.00	0.00	0.00
	Net Receivables of Other Taxes	0.00	0.00	0.00	0.00
	<u>Receivable of Cess Income</u>			0.00	0.00
	Less than 3 year	0.00	0.00	0.00	0.00
	More than 3 year	0.00	0.00	0.00	0.00
	Sub-total	0.00	0.00	0.00	0.00
43130	<u>Receivables for Fees and User Charges</u>			0.00	0.00
	Less than 3 year	0.00	0.00	0.00	0.00
	More than 3 year	0.00	0.00	0.00	0.00
	Sub-total	0.00	0.00	0.00	0.00
43140	<u>Receivables from Other Sources</u>			0.00	0.00
	Less than 3 year	0.00	0.00	0.00	0.00
	More than 3 year	0.00	0.00	0.00	0.00
	Sub-total	0.00	0.00	0.00	0.00
43150	Receivables from Government	0.00	0.00	0.00	0.00
				0.00	0.00
43180	Receivables -Control Accounts	0.00		0.00	0.00
				0.00	0.00
	Sub-total	0.00	0.00	0.00	0.00
	Total of Sundry Debtors (Receivables)	0.00	0.00	0.00	0.00



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## Schedule B-16: Prepaid Expenses

Account code	Particulars	Current year (Rs)	Previous year (Rs)
44010	Establishment	0.00	0.00
44020	Administrative	0.00	0.00
44030	Operation & Maintenance	0.00	0.00
	<b>Total Prepaid expenses</b>	<b>0.00</b>	<b>0.00</b>

## Schedule B-17: Cash and Bank Balances

Account code	Particulars	Current year (Rs)	Previous year (Rs)
45010	Cash Balance	0.00	0.00
	<b>Balance with Bank - Municipal Funds</b>		
45021	Nationalised Banks	68190085.80	380865794.12
45022	Other Schedule Banks	0.00	0.00
45023	Scheduled Co-Operative Bank	0.00	0.00
45024	Post Office	0.00	0.00
	<b>Sub- Total</b>	<b>68190085.80</b>	<b>380865794.12</b>
	<b>Balance with Bank - Special Funds</b>		
45041	Nationalised Banks	0.00	0.00
45042	Other Schedule Banks	0.00	0.00
45043	Scheduled Co-Operative Bank	0.00	0.00
45044	Post Office	0.00	0.00
	<b>Sub- Total</b>	<b>0.00</b>	<b>0.00</b>
	<b>Balance with Bank - Grant Funds</b>		
45061	Nationalised Banks	0.00	0.00
45062	Other Schedule Banks	0.00	0.00
45063	Scheduled Co-Operative Bank	0.00	0.00
45064	Post Office	0.00	0.00
	<b>Sub- Total</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Cash and Bank balances</b>	<b>68190085.80</b>	<b>380865794.12</b>



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**Schedule B-18: Loans, advances, and deposits**

Account Code	Particulars	Opening Balance at the beginning of the year (Rs)	Paid during the current year (Rs)	Recovered during the year (Rs)	Balance outstanding at the end of the year (Rs)
46010	Loans and advances to employees	0.00	0.00	0.00	0.00
46020	Employees Provident Fund Loans	0.00	0.00	0.00	0.00
46030	Loans to Others	0.00	0.00	0.00	0.00
46040	Advance to Suppliers and Contractors	0.00	0.00	0.00	0.00
46050	Advance to Others	0.00	0.00	0.00	0.00
46060	Deposit with External Agencies	0.00	0.00	0.00	0.00
46080	Other Current Assets	0.00	0.00	0.00	0.00
	<b>Sub- Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	0.00	0.00	0.00	0.00
	<b>Total Loans, advances, and deposits</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Schedule B-18 (a): Accumulated provision against Loans, Advances, and Deposits**

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
46110	Loans to Others	0.00	0.00
46120	Advances	0.00	0.00
46130	Deposits	0.00	0.00
	<b>Total Accumulated Provision</b>	<b>0.00</b>	<b>0.00</b>



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## Schedule B-19: Other Assets

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
47010	Deposit Works	0.00	0.00
47020	Other asset control accounts	0.00	0.00
	<b>Total Other Assets</b>	<b>0.00</b>	<b>0.00</b>

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

Account Code	Particulars	Current year (Rs)	Previous year (Rs)
48010	Loan Issue Expenses	0.00	0.00
48020	Deferred Discount on Issue of Loans	0.00	0.00
48021	Deferred Revenue Expenses	0.00	0.00
48030	Other	0.00	0.00
	<b>Total Misscellaneous expenditure</b>	<b>0.00</b>	<b>0.00</b>



  
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MP Urban Local Body, Lanji  
INCOME AND EXPENDITURE STATEMENT  
For the period from 1 April 2016 to 31 March 2017

	Account Head	Schedule	Current Year	Previous year
<b>A</b>	<b>Income</b>			
	Revenue Income	IE-1	146429250.00	0.00
	Assigned Revenues & Compensations	IE-2	0.00	0.00
	Rental Income From Municipal Properties	IE-3	7818255.00	0.00
	Fees & User Charges	IE-4	9172872.28	0.00
	Sale & Hire Charges	IE-5	0.00	0.00
	Revenue Grants, Contribution & Subsidies	IE-6	98742000.00	0.00
	Income From Investments	IE-7	4165047.22	0.00
	Accrued Interest	IE-8	7579106.00	0.00
	Other Income	IE-9	3594424.00	0.00
	<b>Total Income</b>		<b>277500954.50</b>	<b>0.00</b>
<b>B</b>	<b>Expenditure</b>			
	Establishment Expenses	IE-10	116859904.94	0.00
	Administrative Expenses	IE-11	5172702.04	0.00
	Operations & Maintenance	IE-12	154568808.26	0.00
	Interest & Finance Charges	IE-13	2178260.00	0.00
	Programme Expenses	IE-14	352324.36	0.00
	Revenue Grants, Contribution and Subsidies	IE-15	0.00	0.00
	Provisions and Write Off	IE-16	0.00	0.00
	Miscellaneous Expenses	IE-17	0.00	0.00
	Depreciation		5192167.75	0.00
	<b>Total Expenditure</b>		<b>284324167.35</b>	<b>0.00</b>
<b>C</b>	<b>Gross surplus/ (deficit) of income over expenditure except prior period items (A- B)</b>		<b>-6823212.85</b>	<b>0.00</b>
<b>D</b>	Add/Less: Prior period Items (Net)	IE-18	0.00	0.00
<b>E</b>	<b>Gross surplus/ (deficit) of Income over expenditure after prior period items (C-D)</b>		<b>-6823212.85</b>	<b>0.00</b>
<b>F</b>	Less: Transfer to Reserved Fund		0.00	0.00
<b>G</b>	<b>Net balance being surplus/ (deficit) carried over to Municipal Fund (E- F)</b>		<b>-6823212.85</b>	<b>0.00</b>



  
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## Schedule IE-1: Tax Revenue

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
11001	Property Tax	25437889.00	0.00
11002	Water Tax	9334954.00	0.00
11003	Sewerage Tax	6777.00	0.00
11004	Conservancy Charge	0.00	0.00
11005	Lighting Tax	4498.00	0.00
11006	Education Tax	0.00	0.00
11007	Vehicle Tax	0.00	0.00
11008	Tax on Animals	0.00	0.00
11009	Electricity Tax	0.00	0.00
11010	Professional Tax	0.00	0.00
11011	Advertisement Tax	0.00	0.00
11012	Pilgrimage Tax	7906000.00	0.00
11013	Export Tax	0.00	0.00
11051	Octroi & Toll	102254806.00	0.00
11060	Cess	0.00	0.00
11080	Others Taxes	6421510.00	0.00
11090	Tax	0.00	0.00
	<b>Sub Total</b>	<b>151366434.00</b>	<b>0.00</b>
11090	Less: Tax Remissions & Refund [Schedule IE - 1(a)]	4937184.00	0.00
	<b>Sub Total</b>	<b>146429250.00</b>	<b>0.00</b>
	<b>Total Tax Revenue</b>	<b>146429250.00</b>	<b>0.00</b>

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

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
1109001	Property Tax	0.00	0.00
1109002	Octroi & Toll	0.00	0.00
1109003	Surcharge	0.00	0.00
1109004	Advertisement tax	0.00	0.00
1109011	Others	0.00	0.00
	<b>Total refund and remission of tax revenues</b>	<b>0.00</b>	<b>0.00</b>

## Schedule IE-2: Assigned Revenues &amp; Compensations

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
12010	Taxes and Duties Collected By Others	0.00	0.00
12020	Compensation in Lieu Of Taxes/Duties	0.00	3.00
12030	Compensation in Lieu Of Concession	0.00	0.00
	<b>Total Assigned Revenues &amp; Compensations</b>	<b>0.00</b>	<b>3.00</b>



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**Schedule IE-3: Rental Income From Municipal Properties**

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
13010	Rent From Civic Amenities	2197946.00	0.00
13020	Rent From Office Buildings	3243250.00	0.00
13030	Rent From Guest Houses	97300.00	0.00
13040	Rent From Lease of Lands	1311620.00	0.00
13080	Other Rents	968139.00	0.00
	<b>Sub Total</b>	<b>7818255.00</b>	<b>0.00</b>
13090	Less: Rent remission and refunds	0.00	0.00
	<b>Sub Total</b>	<b>7818255.00</b>	<b>0.00</b>
	<b>Total Rental Income From Municipal Properties</b>	<b>7818255.00</b>	<b>0.00</b>

**Schedule IE-4: Fees & User Charges**

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
14010	Empanelment & Registration Charges	109536.00	0.00
14011	Licensing Fees	5604577.00	0.00
14012	Fees for Grant of Permit	332656.00	0.00
14013	Fees For Certificate Or Extract	15354.00	0.00
14014	Development Charges	0.00	0.00
14015	Regularisation Fees	821320.00	0.00
14020	Penalties And Fines	0.00	0.00
14040	Other Fees	833643.00	0.00
14050	User Charges	0.00	0.00
14060	Entry Fees	0.00	0.00
14070	Service / Administrative Charges	0.00	0.00
14080	Other Charges	1523791.00	0.00
14090	Fees Remission and Refunds	0.00	0.00
	<b>Sub Total</b>	<b>9240877.00</b>	<b>0.00</b>
14090	Less: Fees Remission and Refunds	68004.72	0.00
	<b>Sub Total</b>	<b>9172872.28</b>	<b>0.00</b>
	<b>Total Income from Fees &amp; User Charges</b>	<b>9172872.28</b>	<b>0.00</b>



  
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**Schedule IE-5: Sale & Hire Charges**

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
15010	Sale Of Products	0.00	0.00
15011	Sale of Forms & Publications	0.00	0.00
15012	Sale of Stores & Scrap	856200.00	0.00
15030	Sale of Others	0.00	0.00
15040	Hire Charges for Vehicles	31437.00	0.00
15041	Hire Charges for Equipments	0.00	0.00
	<b>Total Income from Sale &amp; Hire Charges</b>	<b>887637.00</b>	<b>0.00</b>

**Schedule IE-6: Revenue Grants, Contribution & Subsidies**

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
16010	Revenue Grants	98742000.00	0.00
16020	Reimbursement of Expenses	0.00	0.00
16030	Contribution Towards Schemes	0.00	0.00
	<b>Total Revenue Grants, Contribution &amp; Subsidies</b>	<b>98742000.00</b>	<b>0.00</b>

**Schedule IE-7: Income From Investments**

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
17010	Interest on Investments	4165047.22	0.00
17020	Dividend	0.00	0.00
17030	Income From Project TakenUp On Commercial Basis	0.00	0.00
17040	Profit on Sale of Investments	0.00	0.00
17080	Others	0.00	0.00
	<b>Total Income From Investments</b>	<b>4165047.22</b>	<b>0.00</b>

**Schedule IE-8:- Interest Earned**

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
17110	Interest From Bank Accounts	0.00	0.00
17120	Interest On Loans And Advances To Employees	0.00	0.00
17130	Interest On Loans To Others	0.00	0.00
17180	Other Interest	7579106.00	0.00
	<b>Total Interest Earned</b>	<b>7579106.00</b>	<b>0.00</b>



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## Schedule IE-9:- Other Income

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
18010	Deposits Forfeited	0.00	0.00
18011	Lapsed Deposits	0.00	0.00
18020	Insurance Claim Recovery	0.00	0.00
18030	Profit on Disposal of Fixed Assets	0.00	0.00
18040	Recovery From Employees	0.00	0.00
18050	Unclaim Refund/ Liabilities	0.00	0.00
18060	Excess Provisions Written Back	0.00	0.00
18080	Miscellaneous Income	3594424.00	0.00
19040	Transfer Into Activity Fund	0.00	0.00
19220	Transfer Into Gratuity & Leave Salary Fund	0.00	0.00
<b>3,83,807</b>	<b>Other Income</b>	<b>3594424.00</b>	<b>0.00</b>

## Schedule IE-10:- Establishment Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
21010	Salaries, Wages And Bonus	101239172.58	0.00
21020	Benefits And Allowances	167352.36	0.00
21030	Pension	209369.00	0.00
21040	Other Terminal & Retirement Benefits	15244011.00	0.00
	<b>Total Establishment Expenses</b>	<b>116859904.94</b>	<b>0.00</b>

## Schedule IE-11:- Administrative Expenses

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
22010	Rent, Rates and Taxes	402873.00	0.00
22011	Office Maintenance		0.00
22012	Communication Expenses	0.00	0.00
22020	Books & Periodicals	0.00	0.00
22021	Printing and Stationery	464936.60	0.00
22030	Travelling & Conveyance	0.00	0.00
22040	Insurance	0.00	0.00
22050	Audit Fees	0.00	0.00
22051	Legal Expenses	207518.72	0.00
22052	Professional and Other Fees	0.00	0.00
22060	Advertisement And Publicity	1334073.00	0.00
22061	Membership & Subscriptions	0.00	0.00
22080	Other Administrative Expenses	2763300.72	0.00
	<b>Total Administrative Expenses</b>	<b>5172702.04</b>	<b>0.00</b>



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**Schedule IE-15:- Revenue Grants, Contribution and Subsidies**

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
26010	Grants	0.00	0.00
26020	Contributions	0.00	0.00
26030	Subsidies	0.00	0.00
	<b>Total Revenue Grants, Contribution and Subsidies</b>	<b>0.00</b>	<b>0.00</b>

**Schedule IE-16:- Provisions and Write Off**

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
27010	Provisions for Doubtful Receivables	0.00	0.00
27020	Provision for Other Assets	0.00	0.00
27030	Revenues Written Off	0.00	0.00
27040	Assets Written Off	0.00	0.00
27050	Miscellaneous Expense Written Off	0.00	0.00
	<b>Total Provisions and Write Off</b>	<b>0.00</b>	<b>0.00</b>

**Schedule IE-17:- Miscellaneous Expenses**

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
27110	Loss on Disposal Of Assets	0.00	0.00
27120	Loss on Disposal Of Investments	0.00	0.00
29010	Transfer to General Activity Fund	0.00	0.00
29040	Transfer to Water Supply	0.00	0.00
29220	Transfer to Gratuity & Leave Salary Fund	0.00	0.00
29230	Provident Fund	0.00	0.00
27180	Other Miscellaneous Expenses	0.00	0.00
	<b>Total Miscellaneous Expenses</b>	<b>0.00</b>	<b>0.00</b>

**Schedule IE-18:- Prior Period**

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
18500	Expenses	0.00	0.00
18510	Other expenses Revenue	0.00	0.00
18540	Other Income	0.00	0.00
	<b>Sub Total</b>	<b>0.00</b>	<b>0.00</b>
28500	Expenses	0.00	0.00
28550	Refund of Taxes	0.00	0.00
28560	Refund of Other Revenues	0.00	0.00
28580	Other Expenses	0.00	0.00
	<b>Sub Total</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Prior Period</b>	<b>0.00</b>	<b>0.00</b>



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**Schedule IE-12:- Operations & Maintenance**

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
23010	Power & Fuel	0.00	0.00
23020	Bulk Purchases	0.00	0.00
23030	Consumption of Stores	0.00	0.00
23040	Hire Charges	0.00	0.00
23050	Repairs & Maintenance Infrastructure Assets	0.00	0.00
23051	Repairs & Maintenance Civic Amenities	25408579.76	0.00
23052	Repairs & Maintenance Buildings	73259956.60	0.00
23053	Repairs & Maintenance Vehicles	0.00	0.00
23054	Repairs & Maintenance Furniture	0.00	0.00
23055	Repairs & Maintenance Office Equipments	3800.00	0.00
23056	Repairs & Maintenance Electrical Appliances	1302572.90	0.00
23057	Repairs & Maintenance Heritage Building	0.00	0.00
23059	Repairs & Maintenance Others	54593899.00	0.00
23080	Other Operating & Maintenance Expenses	0.00	0.00
	<b>Total Operations &amp; Maintenance</b>	<b>154568808.26</b>	<b>0.00</b>

**Schedule IE-13:- Interest & Finance Charges**

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
24010	Interest on Loans From Central Government	0.00	0.00
24020	Interest on Loans From State Government	0.00	0.00
24030	Interest on Loans From Govt. Bodies & Association	0.00	0.00
24040	Interest on Loans From International Agencies	0.00	0.00
24050	Inte.on Loans From Banks & Other Financial Institution	0.00	0.00
24060	Other Term Loans	0.00	0.00
24070	Bank Charges	0.00	0.00
24080	Other Finance Expenses	2178260.00	0.00
	<b>Total Interest &amp; Finance Charges</b>	<b>2178260.00</b>	<b>0.00</b>

**Schedule IE-14:- Programme Expenses**

Account code	Particulars	Current Year (Rs.)	Previous year (Rs.)
25010	Election expenses	0.00	0.00
25020	Own Programme	352324.36	0.00
25030	Share in Programme Of Others	0.00	0.00
	<b>Total Programme Expenses</b>	<b>352324.36</b>	<b>0.00</b>



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SAC DIVISION	UNIT NO.	UNIT NAME	UNIT TYPE	REVENUE RECEIPTS							TOTAL RECEIPTS					TOTAL RECEIPTS
				PROPERTY TAX	OTHER TAX REVENUE	FEE & USER CHARGES	REVENUE FROM MUNICIPAL PROPERTY	ASSIGNED REVENUE	REVENUE GRANTS, CONTRIBUTION & SUBSIDIES	OTHER INCOME	CAPITAL RECEIPTS	CENTRAL FINANCE COMMISSION RECEIPTS	STATE FINANCE COMMISSION RECEIPTS	OTHER GRANTS		
1	1	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
1 JANAKPURI SECTOR			NAGAR PALIKA	25437889	25437889	9172872	7818255	0	8422000	38711409	214514000	73176000	20788000	13200000	436698394	

REVENUE EXPENDITURE													TOTAL	
S.NO	DIVISION	DISTRICT	ULB NAME	ULB TYPE	ESTABLISHMENT EXPENSES	ADMINISTRATIVE EXPENSES	OPERATION & MAINTENANCE CHARGES	INTEREST & OTHER FINANCE CHARGES	OTHER EXPENSES	LOAN REPAYMENT (PRINCIPAL)	OTHER CAPITAL EXPENDITURE	EXPENDITURE		
1	2	3	4	5	18	19	20	21	22	23	24	25		
1	2	3	4	5	116859905	5172702	154568808	2178260	352324	0	160264210	419396210		
1	2	3	4	5										



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## The Audit work is completed by undertaking the following scope of work

### 1) Audit of revenue

Audit observation and comments	Suggestion if required.
<ol style="list-style-type: none"> <li>1. Audit of revenue from various sources has been undertaken on test basis. Minor inconsistencies found in them were spot rectified.</li> <li>2. Revenue receipts from counter foils have been verified on test basis minor inconsistencies found in them were spot rectified.</li> <li>3. Money received from daily cash receipt were verified on test basis and found no delay.</li> <li>4. During holidays or link fail daily cash is retained with collection person but no cash is retained by <b>cashier in-charge</b>.</li> <li>5. Entries in cash book has been duly verified on test basis minor inconsistencies found in them were rectified on spot.</li> <li>6. Quarterly and monthly target were not maintained by the ULB, so we are unable to comment upon the same.</li> <li>7. Interest accrued on FDR has been duly verified and observed that interest accrued are not being incorporating in books of accounts.</li> <li>8. During the course of audit no case found where investment are made at lesser interest rate. However we noticed huge amount of cash available in saving and current accounts throughout the year, if it have been deposited as Term deposit than it would have fetched higher interest rate, hence this is a loss of government revenue.</li> <li>9. Asthai dakhil - The contract for collection from asthai dakhil allotted to Shri Amit kumar Dubey for rs. 14,20,500.00 on 27.3.2018 for F.Y. 2018-19. Out of the contract amount of rs. 1420500.00 contractor has paid only rs. 350757.00 to the ULB. Balance amount of rs. 1069743.00 has not yet been received by the ULB. As per the terms and conditions of the contract contractor is also liable to pay interest @ 6.5% p.a. on unpaid amount.</li> <li>10. Private bus stand- The contract for collection from Private allotted to Shri Rajesh kumar Dubey for rs. 13,25000.00 on 28.3.2018 for F.Y. 2018-19. Out of the contract amount of rs. 1325000.00 contractor has paid only rs. 334627.00 to the ULB. Balance amount of rs. 990373.00 has not yet been received by the ULB. As per the terms and conditions of the contract contractor is also liable to pay interest @ 6.5% p.a. on unpaid amount.</li> <li>11. Fees collection form Bus Stand- Muncpal corporation does not have any list of the no. of bus operators and also no. of buses</li> </ol>	<ol style="list-style-type: none"> <li>1.) Excess amount available in current as well as saving account, should be deposited as term deposit so it shall increase income of ULB.</li> <li>2.) Monthly bank reconciliation should be prepared.</li> <li>3.) Urban local bodies (ULB) earn revenue from their own resources through taxes, rent, fees, issue of license etc, although the ULB has power under section 165 MP Municipal Act 1961 to approach a magistrate to seek order for recovery by distress and sale if movable and immovable property belongings to defaulters., however they had not invoke these power resulted in non-recovery of outstanding taxes and resources crunch.</li> </ol> <p>The list of no bus operator and the list of no of buses</p>



  
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which came on daily basis.	run by the bus operators should be prepared as early as possible. And fees should be collected on the basis of list prepared.
12. Lease rent of agricultural land – For F.y. 2018-19 the lease of agricultural land has been given to the lessor shri Udaylal mallulal Gawali for Rs. 25000.00 and the lease period has expired on 31.07. 2019 but he has not vacated the land and reason for not vacating the land is crop is growing and after the expiry of lease period lease has not been renewed and also the lessor has not paid the lease rent of Rs. 35695.00 . for land which has been used by him.	ULB should take the necessary step to collect the lease rent, vacate the land and then for renewal of the lease.
13. Total Tds deducted in F.Y. 2019-20 is Rs. 139515 on FDR interest. Income of the Municipal Corporation is exempt from tax.	Municipal corporation should take necessary step to take the refund of tds deducted & should make an application to the bank for not deducting the tds on interest income.

## II) Audit of expenditure

Audit observation and comments	Suggestion if required.
<ol style="list-style-type: none"> <li>1. Expenditure under all schemes have been verified on test basis. No major Inconsistencies found [REDACTED].</li> <li>2. Entries of expenditure in cash book has been verified on test basis and found them overall in consistent with voucher.</li> <li>3. Monthly balance of cash book has been verified and found to be consistent. However ULB are recommended to prepared bank reconciliation statement on monthly basis.</li> <li>4. Expenditure against particular scheme cannot be verified as audit trail is not available. ULB does not have complete grant register and have not issued utilization certificate for grant utilized, so diversion of fund cannot be verified.</li> <li>5. Expenditure is in accordance with the guidelines, acts and rules issued by Government of India/ State government.</li> <li>6. During the course of audit we do not found any inappropriate sanction.</li> <li>7. No utilization certificate has been found in possession of ULB.</li> <li>8. Attendance register is not properly maintained by the ULB. Leaves taken by the staff is not properly mentioned in the attendance register. In some of the places sign of the staff is not found. Due to the above irregularities in maintaining the</li> </ol>	<ol style="list-style-type: none"> <li>1) . Scheme wise expenditure register should be prepared , it may give more transparency in books of accounts.</li> <li>2) Utilization certificate should be kept by the ULB</li> <li>3) ULB shall take necessary action to obtain quotation from at-least three vendors before making any expenditure.</li> <li>5) It is recommended to take physical verification of stock once a month.</li> <li>6) ULB should take necessary action to maintain the attendance register properly.</li> </ol>

  
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attendance register there may be possibilities of excess payment of salary.	
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### III) Audit of Book Keeping

Audit observation and comments	Suggestion if required.
<ol style="list-style-type: none"> <li>Books of account are being maintained as per double entry system.</li> <li>Books of account audited have been attached as Revenue and Income expenditure account.</li> <li>Bank reconciliation statements have been attached with this report.</li> <li>Fixed asset register has not been maintained by this ULB.</li> <li>Receipt and payment were verified.</li> <li>All books are not maintained as per accounting rules applicable.</li> </ol>	<ol style="list-style-type: none"> <li>Code was not entered properly in some of the head of accounts.</li> <li>Bank reconciliation should prepare on periodic interval basis.</li> <li>Fixed asset register should be prepared.</li> </ol>

### IV) Audit of FDR (Fixed deposit)

Audit observation and comments	Suggestion if required.
<ol style="list-style-type: none"> <li>We have verified all FDR receipt and statement available with the ULB.</li> <li>Rate of interest on FDR have been verified.</li> <li>ULB does not follow practice of entering interest entries on cash book.</li> </ol>	<ol style="list-style-type: none"> <li>Accrued interest on FDR should be considered at the time of preparation of books of accounts.</li> <li>Some of the bank has deducted the TDS on FDR &amp; ULB should take the necessary action for non-deduction of TDS.</li> </ol>

### V) Audit of tender/Bids

Audit observation and comments	Suggestion if required.
<ol style="list-style-type: none"> <li>Tender and Bids invited by ULB has been verified on test basis and found correct.</li> <li>Project register has not been maintained.</li> <li>Receipt of tender fees/ Bid processing fees/ performance guarantee has been verified in cases verified.</li> <li>Contract closure has been verified.</li> </ol>	<ol style="list-style-type: none"> <li>All tendering should be done through e tendering procedure except in deserving cases.</li> <li>ULB shall take pre and post completion</li> </ol>



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5. Competitive tendering procedure have been followed in cases verified.	photograph.
6. Before start and after completion of projects Photograph has not been attached properly.	

#### VI) Audit of grants and loan

Audit observation and comments	Suggestion if required.
1. Grant given by government and its utilization have been verified. 2. ULB has taken loan from Hudco . 3. Cases of diversion of grant is not found.	

#### VII) Incidences relating to diversion of funds from capital receipt/Grants/Loan to revenue nature expenditure and from on scheme/project to another

Audit observation and comments	Suggestion if required.
1. During the course of audit we does not have found any diversion of fund from capital receipt, grant, loan to revenue and visa versa.	

#### VIII) Any other

Audit observation and comments	Suggestion if required.
<p>a) Percentage of revenue expenditure (Establishment, Salary, Operation &amp; Maintenance) with respect to revenue receipts (Tax and non tax) excluding octroi, Entry tax, Stamp duty and other grants etc.</p> <p>1. Percentage of revenue expenditure with respect to revenue receipt is 261.85%</p> <p>2. We have considered revenue receipt and revenue expenditure by taking appropriate assumptions.</p> <p>3. ULB should increase their revenue receipt because their revenue expenditure is very high in compare to revenue receipt due to salary of regular and daily wages employee so they should take necessary action.</p> <p><b>Physical Verification Of Stock :</b></p> <p>Electricity department:-</p>	<p>1.)ULB should continue practice of reducing daily recurring expenses.</p> <p>2.) Cost cutting measures should be implemented.</p> <p>3.) ULB shall take proper action to reduce recurring expenses and also should look forward toward daily wages.</p>



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On physical verification of stocks we found that quantity mentioned in stock register was not found physically of following items-

particulars	Quantity as per stock register	Quantity as per physical verification
Metal light 400 watt	63 nos.	51 nos.
Metal light 250 watt	142 nos.	146 no.

Water Supply department

Stock register has not been maintained as per Municipal Accounting Rules. Department has entered only receiving and outgoing of stocks in the register maintained by them.

On physical verification of godown we found that used and unused items were kept in the same godown.

Godown of water department is in very poor condition and shutter of the some godown is not working properly.

No action has been taken for goods seized from site of unauthorized construction .

Four to five old vehicles and scrapes in huge quantity has been kept in open ground from last 3-4 years , to generate revenue from scrapes action should be taken on immediate basis.

ULB should make necessary rules and regulations for disposal of scrap items on regular interval basis.

b) Percentage of capital expenditure with respect to total expenditure

1. Percentage of capital expenditure with respect to total expenditure is 36.47%.
2. We have considered capital expenditure by taking appropriate assumptions

Nil



  
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Parameters	Description				Observation in Brief	Suggestions
Audit of Revenue						
	Receipts in Rs.					
	Year 2018-19	Year 2019-20	Growth	% of Growth		
Rajaswya vasuli	3	4	5	6	7	8
Sampati kar	10562109	12073894	1511785	14.31	Property tax( Sampati kar) has increased by 14.31%.	Sampati kar shows positive growth of ULB, but for more recovery, respective officer incharge is required to sent demand notice and take necessary legal action for the concerned recovery.
samekit kar	1782993	2859520	1076527	60.38	Samekit kar is increased by 60.38% as compare to previous year	Samekit Kar shows positive growth of ULB, but for more recovery, respective officer incharge is required to sent demand notice and take necessary legal action for the concerned recovery.
Nagriy vikash upkar	2665029	3278002	612973	23.00	Nagriy Vikash upkar is increased by 23.00%	Nagriy vikash upkar shows positive growth of ULB, but for more recovery, respective officer incharge is required to sent demand notice and take necessary legal action for the concerned recovery.
siksha upkar	4138309	7226473	3088164	74.62	Siksha upkar increased by 74.62%.	Siksha upkar shows positive growth of ULB, but for more recovery, respective officer incharge is required to sent demand notice and take necessary legal action for the concerned recovery.
Total	19148440	25437889	6289449	32.85		



Bhawan bhumi kiraya	1243982	7818255	6574273	528.49	Bhwan bhumi kiraya has increased by 528.49% as compare to last year.	Bhawan Bhumi kiraya show positive growth of ULB, but for more prompt recovery respective officer incharge is required to sent demand notice and take necessary legal action for the concerned recovery.
Jal upbhokta prabhar	7643348	9334954	1691606	22.13	Jalkar has increased by 22.13 % as compare to last year.	Jalkar shows positive growth of ULB, but for more recovery, respective officer incharge is required to sent demand notice and take necessary legal action for the concerned recovery.
Thos upsist prabandhan prabhar	14126	11275	-2851	20.18	Thos upsist prabandhan decreased by 20.18% hence ULB should take necessary action for increase in recovery.	strategy is required to be changed for growth in future.
Any other taxes	42435846	116582316	74146470	174.73	Misclanous taxes has increases by 174.73%,as compare to last year.	Present strategy is required to be adopted in future also
Total	51337302	133746800	82409498	160.53		
Grand Total	70485742	159184689	88698947	125.84		It is observed that ULB has overall positive growth.



  
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S.N.	Parameters	Description	Receipts in Rs.				Observation in Prief	Suggestions
1	Audit of Revenue		Year 2018-19	Year 2019-20	Growth	% of Growth		
	राजस्व वसूली	1		4	5	6	7	8
	सम्पत्ति कर		10562109	12073894	1511785	14.31	सम्पत्ति कर में वृद्धि 14.31 % से हुई है जो यह दर्शाता है कि सम्पत्ति कर बेव होने पर सत्काल वसूल किया नहीं किया जा रहा है।	निकाय को इस प्रकार के कर्तों को निर्धार रूप से वसूल किया जाना चाहिये।
	संयोजित कर		1782993	2859520	1076527	60.38	संयोजित कर में वृद्धि 60.38 % से हुई है	निकाय को इस प्रकार के कर्तों को निर्धार रूप से वसूल किया जाना चाहिये।
	नगरीय विकास उपकर		2665029	3278002	612973	23.00	नगरीय विकास उपकर में वृद्धि 23.00 % से हुई।	निकाय को इस प्रकार के कर्तों को निर्धार रूप से वसूल किया जाना चाहिये।
	शिक्षा उपकर		4138309	7226473	3088164	74.62	शिक्षा उपकर में वृद्धि 74.62% है	निकाय को इस प्रकार के कर्तों को निर्धार रूप से वसूल किया जाना चाहिये।
	Total		19148440	25437889	6289449	32.85		
	भवन भूमि किराया		1243982	7818255	6574273	528.49	भवन भूमि किराये में वृद्धि पिछले वर्ष की तुलना में इस वर्ष 528-49% से हुई।	वर्तमान में कर वसूली हेतु अपनाई गई नीतियों को भविष्य में भी निरन्तर रखना चाहिये।
	जल उपभोक्ता प्रभार		7643348	9334954	1691606	22.13	जल कर में वृद्धि पिछले वर्ष की तुलना में इस वर्ष 22.13% से हुई।	वर्तमान में कर वसूली हेतु अपनाई गई नीतियों को भविष्य में भी निरन्तर रखना चाहिये।



नगरपालिका परिषद सिवनी

सहायक निर्याधिकारी  
नगर पालिका परिषद सिवनी

मुख्य नगर पालिका अधिकारी  
नगर पालिका परिषद सिवनी



