2019-20
ANNUAL AUDIT REPORT

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

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

INDEPENDENT AUDITORS REPORT

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

We have audited the Books of accounts and relevant records of **ULB** Nagar Parishad, **Sewda** for the FY 2019-20. The scope of work provided to us that required Audit under various heads i.e. **Audit of Revenue, Audit of Book Keeping, Audit of Expenditure,Audit of FDR, Audit of Tenders/Bills & Audit of Grants and Loans with our comments on specific points as on 31.03.2020.**

Management's Responsibility for the maintenance of records

The Management of Municipal corporation is responsible to maintained records as per the MP Municipal act 1961, and also required to maintained their accounting policies, procedure and books of accounts & records as per Madhya Pradesh Municipal accounting manual, This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the corporation and for preventing and detecting frauds and other irregularities .

Auditor's Responsibility

Our responsibility is to express an opinion on scope of work annexed herewith based on our audit. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures. An audit also includes assessing the accounting principles used and significant estimates made by management, We have conducted our audit in accordance with the Auditing standards generally accepted in India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls was established and maintained.

Report on Other legal and Regulatory Requirements

As required by the order of Joint Director of directorate, Urban Administration & development MP.

Further, on the basis of the accounts and records maintained and produced before us and information & explanations given. In our opinion proper books of accounts as required by law have not been kept by the Nagar Parishad, Sewda so far as appear from our examination.

For Prasad Kumar Agarwal & Associates
Chartered Accountants

Partner

UDIN NO :- 21401975AAAABB1457

Date-: 18/02/2021

CA Mona Singhal
M. No 401975

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Heading	SR. NO.	Points to be Checked.	Remarks	Suggestion
Audit of Revenue	I.	The auditor is responsible for audit of revenue from various sources.	We have verified accounts and maintenance of records of various sources of income i.e Taxes, Fees, Rental income and Assigned Revenues to ULB i.e. Compensation in lieu of Octroi and Passenger Tax etc. Levy and calculation of taxes, fees etc. is not checked by us.	• Decline in revenue is majorly due to non- collection of taxes because of lack of manpower and robust methods like collecting the tax by sending the staff directly to homes for collection of cheques or with card swiping machines to collect the tax, such methods should be adopted. • Various schemes and incentives should be introduced on regular intervals to increase the revenue collection. • The cash/bill receipt books should be maintained by only one person. Further the receipt of daily taxes should be done by a single person rather than different individuals.
	ii.	He is also responsible to check the revenue receipts from the counter files of receipt books and verify that the money received is duly deposited in the respective bank account.	We have verified revenue receipt on test check basis the revenue receipts were verified with counter files on sample basis and it was observed that the same was deposited timely in respective bank accounts, but the signature of the person depositing was missing.	
	iii.	Percentage of revenue collection increases decreases in various heads in property tax samekit kar shiksha upkar Nagariya vikas upkar and other tax, compared to previous year shall be part of report.	The comparison of all the taxes with regard to yearly targets have been duly verified and is forming part of the report, annexed herewith Details as per **Annexure-1.**	
	iii.	Delay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO.	There are no any instances of Delay in receipts deposited in bank beyond 2 working days & brought to the knowledge of CMO. **Annexure-2.**	

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	iv.	The entries in cash book shall be verified.	We have verified various cash book entries on test check basis and observed that various cutting and corrections are made including use of whitener therein which is not a fair practice.	
	v.	The auditor shall specifically mention in the report, the revenue recovery against the quarterly and monthly targets. Any lapses in the revenue recovery shall be a part of the report.	ULB did not fixed any quarterly and monthly targets. Only Budgeted yearly targets were fixed for revenue recoveries. ULB did not achieve its yearly revenue recovery targets. Sewda Municipality has still not achieved desired tax recovery efficiency ,On the basis of information provided by Revenue Department).	
	vi.	The auditor shall verify the interest income from FDR's and verify that interest income is duly and timely accounted for in cash book.	FDRs Interest income is duly checked and not accounted in cash book timely. Only Bank Interest From some savings accounts is accounted in Cash Book.	
	vii.	The cases where, the investments are made on lesser interest rates shall be brought to the notice of the commissioner/CMO.	There is no procedure of calling rate of interest from different banks and same brought to the notice of the CMO.	
Audit of Expenditure	I.	The auditor is responsible for audit of expenditure under all the schemes.	We have test check expenditures under various scheme on the basis of entries in cash book. ULB has not prepared	• On the Notesheet the CMO and The President should put their official Seal with the Signature.

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

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		Government of India/ State Government.	in accordance with the applicable directives, except for the following observation 1. There is no completion certificate and no testing reports in most of the files of construction. 2. There were no pre/post photographs of the construction sites in the files.	
	vi.	During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.	On the basis of our audit we have observed that all the expenditures have been supported by financial and administrative sanctions accorded by competent authority and are limited to the administrative and financial limits of the sanctioning authority. Although the CMO and president should put their official seal and signatures as in most of the vouchers and supporting the official seal was not found and is some the signatures were also missing.	
	vii.	All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observations shall be ensured during the audit. Non compliances of audit paras shall be brought to the notice of commissioner/CMO.	No such case observed.	
	viii	The auditor shall be	During the course of audit no utilization	

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		responsible for verification of scheme wise project wise Utilization Certificates (UCs). UC's shall be tallied with the income & expenditure records and creation of Fixed Asset.	certificate was made available before us. Moreover ULB has not prepared fixed asset register. ULB has not prepared scheme wise project wise UCs. Further records regarding income & expenditure are not maintained properly.	
Audit of Book Keeping	I.	The auditor is responsible for audit of all the books of accounts as well as stores.	As per recommendations of the Eleventh Finance Commission (EFC) and the guidelines issued by the Ministry of Finance, Government of India, the Comptroller and Auditor General of India (C&AG) had constituted a Task Force to recommend budget and accounting formats for ULBs. The Task Force in its report, inter alia, suggested formats for maintaining Books of Accounts. The Urban Administration and Development Department (UADD) published the Madhya Pradesh Municipal Accounts Manual (MPMAM) in July, 2007 adopting such formats sewda municipality is required to follow such formats.we have examined the books of Accounts taking MP MAM as a base. Further, During the F.Y. 2019-20 Books of Accounts are maintained by ULB on Single entry system basis.	• The books of accounts are not fully shifted to SAP, still the revenue collection is recorded under Single entry system, hence full/ complete transition is done.

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	ii.	He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to Urban Local Bodies.(ULBs) Any discrepancies shall be brought to the notice of Commissioner/CMO.	Although ULB has shifted to SAP accounting, still there are some accounts in which the expenses are not accounted in the system, hence it is not fully implemented. Books of accounts and Stores are maintained by ULB in General Way Accounting rules applicable to urban local bodies are governed by MPMAM and the books maintained by ULB are not as per MPMAM and same has been brought to the notice of CMO.	
	iii.	The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances. All the cases of non recovery shall be specifically mentioned in audit report.	As per Para 4.1.6 of Chapter 9 of MP MAM 2007. Register of Advances will record details concerning advances extended to employees and its subsequent adjustment and it will maintain separate register for each type of advance. Scrutiny of the records reveals that no any register for advances are maintained by the Sewda Municipality and details regarding sanction no, accounting code, accounting head and date of posting are also not maintained anywhere.	

	iv.	Bank reconciliation states shall be verified from the records of ULB and the bank concerned. If bank reconciliation statements are not prepared the auditor will help in the preparation of BRS.	Rules 97-98 of Madhya Pradesh Municipal Accounts Rules 1971 provide that the reconciliation of any difference between the balances of cash book and bank accounts is required to be conducted every month. As the Sewda ULB Bank reconciliation statement were not updated. We helped and guided them to prepare the same.	
	v.	He shall be responsible for verifying the entries in the grant register. The receipts and payments of grants shall be duly verified from the entries in the cash book.	Grant register is not maintained only schemes register are maintained but details of grant utilization (payment of grant) for particularwork for which grant is received is not fully updated in register. There were also various grants grouped under other grants where head (mad) is unidentified.	
	vi.	The auditor shall verify the fixed asset register form other records and discrepancies shall be brought to the notice of commissioner/CMO.	Fixed Asset register and dead stock register not found in the branch it is not maintained at ULB. Details of various register required to be maintained in accordance with prescribed format in MPMAM.	
	vii.	The auditor shall reconcile the accounts of receipt and payments especially for project	No separate cash book is maintained for project wise receipt and payments, details of expenditure made out of grant	

		funds.	was also incomplete in grant register. Hence we could not verify the same.	
Audit of FDR.	I.	The auditor is responsible for audit of all Fixed deposits and term deposits.	As informed by officials of Sewda that they have invested in fund in FDR.	• FDRs should be created out of excess funds so that the funds are not idle and are constantly generating revenue.
	ii.	It shall be ensured that proper records of FDR's are maintained and all renewals are timely done.	FDRs are automatically renewed by Core Banking Bank through system on time.	
	iii.	The cases where FDR's/TDR's are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of commissioner/CMO.	There is no procedure of calling interest rate from different banks.	
	iv.	Interest earned on FDR/TDR shall be verified from entries in the cash book.	Interest earned on FDR/TDR is entered on Consolidated basis not on annual basis.	
Audit of Tenders/Bids.	I.	The auditor is responsible for audit of all tenders/bids invited by the ULB's.	We have verified the online bids invited by ULB on test check basis. Tenders allotted on nomination/quotation basis are not made available before us for verification therefore we are unable to give our opinion on the same.	• More competitive tendering process should be implemented. • The limit of online tendering should be reduced so that more and more tenders are put online so as to increase the transparency. • Tender Register should be maintained.
	ii.	He shall check whether	While going through stock register we	

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		competitive tendering procedures are followed for all bids.	have observed that various purchases are made on quotation basis instead of online tendering basis although requirement of such items are above the limit prescribed for online tenders.	
	iii.	He shall verify the receipts of tender fee/bid processing fee/ performance guarantee both during the construction and maintenance period.	We have randomly verified tender fee bid processing fee/performance guarantee on the basis of records provided before us.	
	iv.	The bank guarantees, if received in lieu of bid processing fee/ performance guarantee shall be verified from the issuing banks.	We did not receive any bank guarantee in the books of accounts or not provided to us by the officials during the course of audit for the year 2019-20.	
	v.	The conditions of BG's shall also be verified, any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of Commissioner/CMO.	Not applicable	
	vi.	The cases of extension of BG's shall be brought to the notice of Commissioner/CMO. Proper guidance to extend the BG's shall also be given to ULB's.	Not Applicable.	
Audit of Grants	I.	The auditor is responsible for	Grant register is not maintained and	• More and more assets should be

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and Loans.		the audit of grants given by central government and its utilization.	details of grant utilization (payment of grant) for particular work for which grant is received is not fully updated in register. There were also various grants grouped under other grants where head (mad) is unidentified. Hence we are unable to form any opinion on the same.	created for the welfare of the people as well as for generating more revenues. • Idle funds should be invested in Mutual funds, as they provide better returns against any other form of investment.
	ii.	He is responsible for audit of grants received from state government and its utilization.	During the F.Y.2019-20 ULB has not issued any utilization certificate.	
	iii.	He shall perform audit of loans provided for physical infrastructure and its utilization. During the audit the auditor shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non generation of revenue.	Further, as informed by the ULB officials no any loan was taken by Sewda Municipality During F.Y. 19-20.	
	iv.	The auditor shall specifically point out any diversion of funds from capital	During the audit as per randomaly checked records no diversion of funds from capital receipts/grants/loans to	

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		receipts/grants/loans to revenue expenditure.	revenue expenditure.	

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

Annexure-1

Sr.NO	Parameter	Year 2018-19	Year 2019-20	% of Growth	Overview in brief	Suggetions
	Audit Of Revenue					
		description				
	Revenue Income	Receipts in Rs				
1	Property tax	68,962.00	189,508.00	174.80		
2	Samekit kar	119,854.00	360,040.00	200.40		
3	Nagariya vikas upkar	3,490.00	1,777.00	(49.08)		
4	Shiksha upkar	785.00	1,777.00	126.37		
	Total	193091	553102	186.45		
	Non Revenue Taxes					
1	Building/Complex rent	91,059.00	63,929.00	(29.79)	Collection of dues as compare to previous year is not satisfactory	ULB should taken steps to recover its previous as well as current dues
2	Water Charges	247,090.00	463,537.00	87.60		
3	Other Misc Taxes	1,693,618.00	657,663.00	(61.17)		
	Total	2031767	1185129	(41.67)		
	Grant Total	2224858	1738231	(21.87)		

Various incomes accrued but not collected are recorded in Receipts & Payments Account and Income & Expenditure Accounts. Such amounts are not received so they should not form part of receipts and payments account. Such errors should immediately be reversed to present the true statement of affairs of the entity.

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Annexure-2

Receipts deposited in bank beyond two working days

Date of Collection	Date of Deposited in Bank Statement	Differnce in days	Amount	Receipt Book & NO
24/08/2019	26/08/2019	2	600	-
26/10/2019	28/10/2019	2	300	-
23/11/2019	25/11/2019	2	3140	-
28/12/2019	30/12/2019	2	6420	-
04/01/2020	06/01/2020	2	440	-
25/01/2020	27/01/2020	02/01/1900	26247	-
22/02/2020	24/02/2020	02/01/1900	8960	-
26/03/2020	30/03/2020	04/01/1900	4340	-
31/03/2020	04/04/2020	04/01/1900	28820	-

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Annexure-3

S.no	Register	Whether Maintained	Remark
1	Stock Register	Maintained but not provided	Accounting rules 1999 of the MP Municipal corporation Act 1961 provides that the CMO shall constitute a committee to verify the stocks held by the municipality & Committee shall conduct stock verification at least twice in a year. While the course of audit we have observed that no such committee was constituted and no any physical verification of stock was done by the ULB. Ceriticate in respect of no of pages in Stock register is not found. Stock register was not certify by competent authority
2	Cheque Received Register	Not Maintained	
3	Cheque Dishonored Register	Not Maintained	
4	Cheque Issued Register	Maintained	
5	Register of advances to employees	Not Maintained	register of advances are not maintained by the Chanderi Municipality
6	Register of security deposits	Not Maintained	
7	Register of Earnest Money Deposits	Not Maintained	
8	Register of retention money	Not Maintained	
9	Investment Register	Not Maintained	As per MP MAM investment register will contain details concerning investment of fund in specific securities & details of investment matured during the year.
10	Loan Register	Not Maintained	

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Annexure-4

Status of Maintenance of various Fixes Assets Register at Baihar Municipal Council

S.No	Type of Register	Remark
1	Building Register	As per format provided in MP MAM, Ulbs are required to prepare building register which contains details of survey No, location,area,details of use of building etc including details of improvement if any, during the course of verification of records it has been found that no such list /register and details are prepared by ULB.
2	Roads & Street Register	As per format provided in MP MAM, Ulbs are required to prepare ward wise, area wise list of roads, streets ,lanes & footpaths including details of improvement if any, during the course of verification of records it has been found that no such list and details are prepared by ULB
3	Drain Register	As per format provided in MP MAM, Ulbs are required to maintain register which will contain details about all drains including underground drains & the same will be maintain on continuous basis & not for any specific year. while examining the records it has been observed that no such registers are maintain.
4	Public lighting system register	As per format provided in MP MAM, Ulbs are required to maintain register which will contain details about all Public lighting system & the same will be maintain on continuous basis & not for any specific year, while examining the records it has been observed that no such registers are maintain.
5	Vehicle Register	Not Maintained
6	Office Equipment Register	Not Maintained
7	Furniture & Fixture Register	Not Maintained
8	Computer & Peripheral Register	Not Maintained

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प्राप्ति एवं भुगतान खाता

व्यय	राशि	आय	राशि
प्रारंभिक शेष	51,686,699.00	**भुगतान**	
		सामान्य प्रशासन वेतन	2,137,185.00
प्राप्तिया		श्रमिक मानदेय	2,259,152.00
बस स्टैंड सुविधा शुल्क	101,400.00	राजस्व वेतन	1,755,319.00
बाजार बैठकी	342,660.00	पेंशन अंशदान	394,075.00
समेकितकर चालू	10,800.00	ब्रत्तीकर/ आयकर	59,000.00
समेकितकर बकाया	349,240.00	भविष्य निधि	540,000.00
सम्पत्तिकर चालू	17,586.00	पदाधिकारी भत्ता	215,600.00
सम्पत्तिकर बकाया	171,922.00	अनुग्रह/ एरियर	1,693,440.00
पशु पंजीयन फीस	147.00	विज्ञापन	619,726.00
चुंगी क्षतिपूर्ति	20,606,914.00	स्टेशनेरी	249,482.00
यात्रीकर	3,309,000.00	मुद्रण/ फोटो कॉपी	42,554.00
विवाह पंजीयन	770.00	बाहन किराया	179,501.00
अर्थदण्ड/ समझोता	3,900.00	फर्नीचर क्रय	18,300.00
दुकान किराया चालू	10,653.00	ग्रहसज्जा लोन	47,000.00
दुकान किराया बकाया	53,276.00	सोसाइटी लोन	1,480,750.00
पशुबध	800.00	अभिभाषक भत्ता	11,000.00
आवेदन शुल्क	85.00	सी. ए. भत्ता	72,000.00
प्रमाणीकरण शुल्क	800.00	विधुत सामाग्री क्रय	6,820,880.00
राशनकार्ड शुल्क	3,240.00	विधुत बिल	3,421,000.00
ऑडिट आपेक्ष	8,400.00	जल प्रदाय वेतन	593,811.00
नामांतरण फीस	52,251.00	कांजी हाउस वेतन	203,859.00
मुद्रांक शुल्क	154,000.00	सफाई ठेका	7,583,400.00
भवन निर्माण अनुज्ञा	320.00	डीजल/ पेट्रोल/ऑइल	171,897.00
शिक्षा उपकर	1,777.00	जलप्रदाय सामाग्री क्रय	648,520.00
नगर विकास	1,777.00	जलप्रदाय सामाग्री मरम्मत	660,761.00
पुराना भंडार विक्रय	75.00	सफाई उपकरण क्रय	576,106.00
मूलभूत सुविधा	3,631,000.00	वाहन मरम्मत	85,431.00
सड़क मरम्मत अनुरक्षण	1,609,000.00	वाटर टैंकर परिवहन	475,202.00
राज्य वित्त आयोग	3,603,000.00	फायर बिग्रेड क्रय / मरम्मत	2,999,800.00
14 वां वित्त आयोग	16,679,000.00	सफाई वेतन	3,771,341.00
प्र.म.आ. आयोग	100,000.00	लोक निर्माण वेतन	433,229.00
श्रमिक पंजीयन	1,660.00	जे.सी.व्ही. मशीन किराया	751,550.00
सार्वजनिक मेला	45,620.00	सी.सी./ नाली/ चेनल	25,442,813.00
ब्याज	220,056.00	बाउंड्री वाल निर्माण	937,162.00
अन्य आय	5,130,884.00	विधायक निधि	639,888.00
धरोहर राशि	13,500.00	मिट्टी/ मुरम भराव	381,500.00
संचित निधि	234,848.00	वाहन बीमा/ रजिस्ट्रेशन	124,417.00
जलकर चालू	199,458.00	प्र.म.आ. योजना	2,106,780.00

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Gwalior

जलकर बकाया	264,079.00	मु.म. शहरी अधोसंरचना	8,093,946.00
सरचार्ज	330.00	शोचलाय निर्माण	2,749,738.00
		कार्यालय/ भवन निर्माण	1,123,030.00
		शमशान घाट निर्माण	373,017.00
		शुलभ कॉम्प्लेक्स निर्माण	658,773.00
		टेलीफ़ोन	8,462.00
		लेखाफीस	35,400.00
		सार्वजनिक मेला	863,400.00
		धरोहर राशि	5,000.00
		अन्य आकस्मिकता	5,486,694.00
		संवल योजना	400,000.00
		अग्रिम	170,000.00
		अंतिम शेष	18,050,036.00
	108,620,927.00		108,620,927.00

मुख्य नगर पालिका अधिकारी
नगर परिषद सेवढ़ा

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

व्यय	राशि	आय	राशि
सामान्य प्रशासन वेतन	2,137,185.00	श्रमिक पंजीयन	1,660.00
श्रमिक मानदेय	2,259,152.00	सार्वजनिक मेला	45,620.00
राजस्व वेतन	1,755,319.00	ब्याज	220,056.00
पेंशन अंशदान	394,075.00	अन्य आय	5,130,884.00
ब्रत्तीकर/ आयकर	59,000.00	धरोहर राशि	13,500.00
भविष्य निधि	540,000.00	संचित निधि	234,848.00
पदाधिकारी भत्ता	215,600.00	जलकर चालू	199,458.00
अनुग्रह/ एरियर	1,693,440.00	जलकर बकाया	264,079.00
विज्ञापन	619,726.00	सरचार्ज	330.00
स्टेशनेरी	249,482.00	बस स्टैंड सुविधा शुल्क	101,400.00
मुद्रण/ फोटो कॉपी	42,554.00	बाजार बैठकी	342,660.00
बाहन किराया	179,501.00	समेकितकर चालू	10,800.00
फर्नीचर क्रय	18,300.00	समेकितकर बकाया	349,240.00
ग्रहसज्जा लोन	47,000.00	सम्पत्तिकर चालू	17,586.00
अभिभाषक भत्ता	11,000.00	सम्पत्तिकर बकाया	171,922.00
सी. ए. भत्ता	72,000.00	पशु पंजीयन फीस	147.00
विधुत बिल	3,421,000.00	चुंगी क्षतिपूर्ति	20,606,914.00
जल प्रदाय वेतन	593,811.00	यात्रीकर	3,309,000.00
कांजी हाउस वेतन	203,859.00	विवाह पंजीयन	770.00
सफाई ठेका	7,583,400.00	अर्थदण्ड/ समझोता	3,900.00
डीजल/ पेट्रोल/ऑइल	171,897.00	दुकान किराया चालू	10,653.00
जलप्रदाय सामाग्री क्रय	648,520.00	दुकान किराया बकाया	53,276.00
जलप्रदाय सामाग्री मरम्मत	660,761.00	पशुबध	800.00
सफाई उपकरण क्रय	576,106.00	आवेदन शुल्क	85.00
वाहन मरम्मत	85,431.00	प्रमाणीकरण शुल्क	800.00
वाटर टैंकर परिवहन	475,202.00	राशनकार्ड शुल्क	3,240.00
सफाई वेतन	3,771,341.00	ऑडिट आपेक्ष	8,400.00
लोक निर्माण वेतन	433,229.00	नामांतरण फीस	52,251.00
जे.सी.व्ही. मशीन किराया	751,550.00	मुद्रांक शुल्क	154,000.00
बाउंड्री वाल निर्माण	937,162.00	भवन निर्माण अनुज्ञा	320.00
विधायक निधि	639,888.00	शिक्षा उपकर	1,777.00
मिट्टी/ मुरम भराव	381,500.00	नगर विकास	1,777.00
वाहन बीमा/ रजिस्ट्रेशन	124,417.00	पुराना भंडार विक्रय	75.00
शमशान घाट निर्माण	373,017.00		
शुलभ कॉम्प्लेक्स निर्माण	658,773.00	व्यय का आय पर आधिक्य	9,921,676.00
टेलीफ़ोन	8,462.00		
लेखाफीस	35,400.00		
सार्वजनिक मेला	863,400.00		
धरोहर राशि	5,000.00		
अन्य आकस्मिकता	5,486,694.00		
संवल योजना	400,000.00		
अग्रिम	170,000.00		
सोसाइटी लोन	1,480,750.00		
योग	41,233,904.00	योग	41,233,904.00

NAGAR PARISHAD SEWDA (19-20)
BALANCE SHEET AS ON 31ST MARCH 2020
SEWDA, DATIA

LIABILITIES	AMOUNT IN RS.	ASSETS	AMOUNT IN RS.
CAPITAL ACCOUNT		**FIXED ASSETS**	
MUNICIPAL FUND	80,319,625.00	BOUNDRY WALL/ TIN SHED- BURIAL GROUND	536,567.00
CURRENT LIABILITIES		VEHICLES	3,659,192.00
14TH SFC	1,370,187.00	BUILDING- PUBLIC CONVEIENCE (TOILET)	13,444,140.00
MOOL BHOOT	932,224.00	BUILDING- SHOP	1,817,953.00
CM URBAN INFRA	16,094,668.00	CM URBAN INFRA	5,770,136.00
STATE FINANCE COMMISSION	11,382.00	PMAY	136,413,111.00
ROAD REPAIR & MAINTENANCE	4,122,000.00	WATER WORKS	-
SPECIAL FUND FROM MLA	750,000.00	ROAD & DRAINS	27,265,844.00
PMAY GRANT	125,893,220.00	MLA FUND EXPENDITURE	164,752.00
WATER DEPOSIT	26,590.00	OTHER ASSETS	-
HITGRAHI CONTRIBUTION	32,640.00	**CURRENT ASSETS**	
		ADVANCES TO SOCIETY	1,902,200.00
		SECURITY DEPOSIT	70,002.00
		BANK ACCOUNTS & FDR	18,050,036.00
		DEFICIT EXCESS OF EXPENDITURE PREVIOUS YEAR	9,209,540.00
		DEFICIT EXCESS OF EXPENDITURE CURRENT YEAR	9,921,676.00
		DIFFERENCE IN OPENING BALANCE	1,327,387.00
TOTAL	229,552,536.00	TOTAL	229,552,536.00

मुख्य नगर पालिका अधिकारी
नगर परिषद् सेवढ़ा
जिला दतिया (म०प्र०)

PRASAD KUMAR AGARWAL & ASSOCIATES
Chartered Accountant
Gwalior

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

वर्ष 2019-20 में प्राप्त अनुदान पत्रक की जानकारी

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

क्र	मद का नाम	प्रारंभिक शेष	प्राप्त राशि	व्यय राशि	शेष राशि
1	14TH SFC	10,134,000.00	16,679,000.00	25,442,813.00	1,370,187.00
2	MOOL BHOOT	9,518,000.00	3,631,000.00	12,216,776.00	932,224.00
3	CM URBAN INFRA	16,094,668.00	-	-	16,094,668.00
4	STATE FINANCE COMMISSION	5,979,000.00	3,603,000.00	9,570,618.00	11,382.00
5	ROAD REPAIR & MAINTENANCE	2,513,000.00	1,609,000.00	-	4,122,000.00
6	SPECIAL FUND FROM MLA	750,000.00			750,000.00
7	PMAY GRANT	127,900,000.00	100,000.00	2,106,780.00	125,893,220.00
8	WATER DEPOSIT	26,590.00	-	-	26,590.00
9	HITGRAHI CONTRIBUTION	32,640.00			32,640.00
	योग	172,947,898.00	25,622,000.00	49,336,987.00	149,232,911.00

मुख्य नगर पालिका अधिकारी
नगर परिषद् सेंवढ़ा
जिला दतिया (म.प्र.)

PRAMOD KUMAR AGARWAL & ASSOCIATES
Chartered Accountant
Gwalior

NAGAR PARISHAD SEWDA
CASH FLOW SUMMARY
01-Apr-2019 to 31-Mar-2020

INFLOW	AMOUNT (RS.)
OPENING BALANCE IN BANK A	51686699
DIRECT INCOME	56714172
INDIRECT INCOME	220056
TOTAL B	56934228
OUTFLOW	
Increase in FIXED ASSETS	49336987
INDIRECT EXPENSES	41233904
TOTAL C	90570891
NET INFLOW A+B-C	18050036

PRASAD KUMAR AGARWAL & ASSOCIATES
Chartered Accountant
Gwalior

मुख्य नगर पालिका अधिकारी
नगर परिषद सेंवढ़ा

कार्यालय नगर परिषद् सेवड़ा जिला दतिया म.प्र.

बैंक समाधान की जानकारी

बैंक खाता क्रमांक	बैंक का नाम	कैश बुक के अनुसार 31.03.2020 को बैलेंस	बैंक स्टेटमेंट के अनुसार 31.03.2020 को बैलेंस	अंतर की राशि	रिमार्क
53019980484	SBI DATIA	9428776	9428776	0.00	-
35387871105	SBI SEWDA	955426	955426	0.00	-
112380000758	SBI SEWDA	371386	371386	0.00	
202861110000007	RRB	833178	833178	0.00	-
202861010001222	RRB	1754392	1754392	0.00	
50100269494979	HDFC	55346	55346	0.00	
50431481501	ALLAHABAD BANK	1185016	1185016	0.00	
8186866662	Post office	9631	9631	0.00	
36711517833	SBI DATIA	508350	1098250	589900	अंतर का मिलान किया जा रहा है
11238000849	SBI SEWDA	497418	497418	0.00	
0866000100015133	PNB	945744	945744	0.00	
31682950998	SBI SEWDA	148120	148120	0.00	
20286123000757	RRB SEWDA	1357253	1357253	0.00	
	Total	18050036	18639936	589900	

मुख्य नगर पालिका अधिकारी
नगर परिषद् सेवढ़ा
जिला दतिया(म०प्र०)

Prasad Kumar Agarwal & Associates
Gwalior
Chartered Accountants

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

NAME OF ULB: NAGAR PARISHAD, SEWDA

NAME OF AUDITOR: Prasad Kumar Agrawal & Associates

Sr. no.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTIONS
2	Audit of Expenditure				Bifurcation of Capital & revenue Expenditure should be Properly done. No one to one correlation was found between grant received and expenditure so far.	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.	Books of Security Deposit & EMD Should be Maintained as per MPMAM
4	Audit of FDR				Interest on FDRs should be entered on Accrual Basis. Usally excess cash kept in bank account. New FDR has been made in this year.	FDR 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 incomparison 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.	Loan and Grant wise Register should be maintained by mentioning. Expenditure Incurred from Particular Grant. FDR Sheet should be prepared Annually on Grant Basis.

PRASAD KUMAR AGARWAL & ASSOCIATES Chartered Accountant Gwalior

मुख्य नगर पालिका अधिकारी नगर परिषद सेवढ़ा

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

NAME OF ULB: NAGAR PARISHAD, SEWDA

NAME OF AUDITOR: Prasad Kumar Agrawal & Associates

Sr. no.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTIONS
7	Incidences relating to diversion of funds from capital receipts/Grants/Loans to Revenue Nature Expenditure and from one shceme/project to another				No Such Incidences are Found During the Audit.	
		Revenue Expenditure	Revenue Receipts			
8	any other (a) percentage of revenue expenditure (establishment , salary, operation & maintenance) with Respect to Revenue receipts(Tax & non Tax) excluding octroi, Entry tax,Stamp Duty and other grants etc.	2,224,858.00	14,315,081.00	15.54%	Revenue Expediture is 22.32% of Revenue Revenue Receipts. Income should be increased by Collection of taxes & Interest & fees & Charges. In this year previous year bills has also been paid including GST. GST Paid challans should be taken from vendors.	Proper headwise accounting should be maintained by the officials. Previous year expeses to be bifurcated seperatly. Diversion of funds should be informed to head office.

PRASAD KUMAR AGARWAL & ASSOCIATES Chartered Accountant Gwalior

मुख्य नगर पालिका अधिकारी
नगर परिषद् सेंवढ़ा
जिला दतिया(म०प्र०)

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

NAME OF ULB: NAGAR PARISHAD, SEWDA

NAME OF AUDITOR: Prasad Kumar Agrawal & Associates

Sr. no.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTIONS
		Capital Expenditure				
	(b)Percentage of Capital Expenditure with Respect to Total Expenditure	229,703,189.00	49,793,565.00	461.31%	Percentage of Capital Expenditure to Total Expenditure is normal to 77.68 %. Expenditure should be in the ratio with revenue expenditure. These expenditure are made from Grants and Schemes & Own Resources.	Proper headwise accounting should be maintained by the officials. Source of Expenditure should me mentioned at the time of Payment and Budger should be Checked before Making Payments.
9	Whether all the Temporary Advances have been fully recovered or not.				Temporary Advances are not given to staff During the year.	Advances Register should be Maintained, if given.
10	Whether Bank Reconciliation Statement is being regularly Prepared.				No Such Bank Reconciliation prepared by ULB.	Bank Reconciliation should be Prepared on Monthly Basis. Such Instructions are also given by UADD.

PRASAD KUMAR AGARWAL & ASSOCIATES
Chartered Accountant
Gwalior

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