

AUDIT REPORT

Of

NAGAR PARISHAD, SIRMOUR

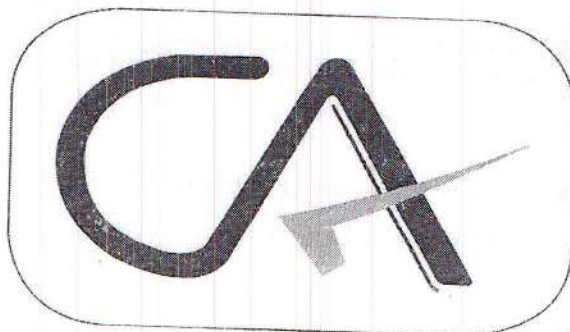
at

SIRMOUR, REWA (M.P.)

For

F Y 2019-20

:: by ::



JAYNAT KOTHARI & CO.

Chartered Accountants

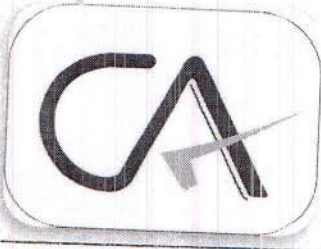
129 Malviya Nagar Bhopal

Mo. 9827631082, 9826326238

Email: pandey_ca@hotmail.com

vaibhaviwari.ca@gmail.com

Chief Municipal Officer
Nagar Panchayat Sirmour
Distt. Rewa (M. P.)



Jayant Kothari & Co.
Chartered Accountants

129, Malviya Nagar Bhopal
(M.P.) 462003

Email:-

pandey_ca@hotmail.com
vaibhavtiwari.ca@gmail.com

To,
Chief Municipal Officer,
Nagar Parishad, Sirmour
Rewa (M.P.)

Sub: Audit Report and financial Statements of NAGAR PARISHAD SIRMOUR (Distt. Rewa)
for the financial year 2019-20

Dear Sir,

We have conducted the Audit of Nagar Parishad **Sirmour** from 05th November 2020 to 09th November 2020 in the scope of appointment letter issued by your office vide Letter no 272 dated 29/07/2020 Please find enclosed herewith the said audit report and financial Statements for Financial Year 2019-20.


We have discussed the irregularities / discrepancies found during the course of our audit with Project Officer and Accountant.

We are thankful for the co-operation extended by Nagar Parishad **Sirmour** Staff during the course of our audit.

Thanking you in anticipation

Jayant Kothari & Co.

Chartered Accountants


CA. Dhruv Kumar Pandey

Date: - 10-12-2020

Place: - Rewa

UDIN: 20403602 AAAAHL3265


मुख्य नगर पालिका अधिकारी
नगर परिषद सिरमौर
जिला रीवा (म.प्र.)

Nagar Parishad Sirmour

Management Letter

For the Period 01/04/2019 to 31/03/2020

To,

The Chief Municipal Officer
Sirmour
Rewa (M.P.)


Dear Sir,

We have recently completed our audit of **Nagar Parishad Sirmour**. We conducted our audit in accordance with the standards on auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amount and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

An audit also includes evaluating the appropriateness of accounting policies and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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




मुख्य नगर पालिका अधिकारी
नगर परिषद सिरमौर
जिला रेवा (म.प्र.)

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance in accordance with the accounting principles generally accepted in India.

We would like to thank the management and staff of **Nagar Parishad Sirmour** for their assistance and co-operation during the audit.


We would be pleased to provide any clarification that you may require regarding this report.

Yours faithfully

For
Jayant Kothari & Co.
Chartered Accountants



CA Dhruv Kumar Pandey
(Partner)



मुख्य नगर पालिका अधिकारी
नगर परिषद सिरमौर
जिला रोडा (म० प्र०)

Audit Report of Nagar Parishad Sirmour

We have found Following Observation as per Scope of Audit in Terms of Reference Letter no. 2020/272, during our audit programme at Nagar Parishad Sirmour (Distt. Rewa) from 05th November 2020 to 19th November 2020.

1. Audit of Revenue

1. Audit of revenue from various sources has been performed on sample basis which was recognised and entered in the books of account produced before us for verification.
2. We have done audit of Revenue Receipts with their counterfoils, on systematic sample basis and we have observed that money received is duly deposited in respective bank account. It was informed to us that sometimes revenue /tax collector / officer directly deposit the amount collected with main cashier at the cash counter who in turn directly deposit the amount in bank account. A register being maintained by main cashier called cashier cash book from which the collection amount move to the main cash book.
3. Collection were deposited in bank, same day or next morning of working day if needed, except for bank holiday.
4. Entries in cash Book has been Verified on sample basis and found them to be correct other than the instance noted in the report.
5. We have verified annual report on target provided and achieved for revenue recovery. We have observed that recovery percentage against

current demand is 54.25% and recovery against previous year demand is 10.67%. it is observed that recovery measures taken to meet out the previous year demand is less efficient. Appropriate measures for better recovery procedure are required for outstanding demand.

Below mentioned the few cases of outstanding from various collectable revenue of ULB.

In case of property tax , register of property tax were made available to us for verification but while recording in register ULB does not maintained the information which is mentioned below-

- A) Outstanding dues of previous year
- B) Collection against current year dues
- C) Unique Identification of property

Therefore it is not possible for us to comment on the overall position of outstanding dues of the previous year and current year. Some instances are provided below for the dues related to shop rent.

Shop Rent Outsading List
As On 30/03/2020

S.No..	Shopkeeper	Current amount	Demand amount
1	Rajendra Singh	352	352
2	Ravendra gupta	352	2112
3	Radhi Prashad Gupta	352	352
4	Dinesh chandra Gupta	352	3520
5	Madhva Prashad	352	1408

6	Munna chodhary	390	25870
7	Jaganath Kol	361	1805
8	Krishanpal Dwivedi	361	361
9	Ashwani kumar Pandey	314	40124
10	Veeerbahadur gupta	314	1068
11	Mubarak Ansari	314	2512
12	Naresh Prashad	314	5264
13	Ram kulesh Gautam	314	7285
14	Satisha Sharma	314	14921
15	Charan Singh	314	628
16	Suray Pratap	345	10995
17	Ram Vearm	345	5347
18	Narendra Singh	345	690
19	Surya Narayan Singh	345	10350
20	Satya Narayan Sharma	643	20794
21	Rambhan	270	270
22	Akhilesh Singh	270	270
23	Virendra Gupta	270	270
24	Gyanendra Kumar	276	276
25	Ramakant Dwivedi	263	263
26	Kyaya Devi	263	789
27	Rajendra Prashad Gupta	263	789
28	Devendra Kumar Dwivedi	263	35741
29	Rajkumar Sharma	263	3787
30	Kamta Prashad Sen	263	789
31	Vinod Ku Pandey	263	263
32	Rakesh Prashad Shukla	392	3374
33	Geeta Shukla	314	314
34	Rajmani Vearm	356	356

35	Chandra Shakhar	314	314
36	Amrendra Pratap	314	3831
37	Narendra Pandey	314	18294
38	Brijkumar Pandey	314	12122
39	Surendra kumar	314	16789
40	Rajesh Ku Gupta	320	4960
41	Santi Devi	320	7958
42	bhagwanden kol	320	8128
43	Anjana Pandey	320	1792
44	vishwanath kol	403	17086
45	Mustak Khan	347	4444
46	Kapil Dev Mishra	320	9232
47	Nirmala Devi	320	320
48	umesh ku gupta	320	640
49	Santosh ku gupta	320	640
50	Rahul Gupta	320	7548
51	Uma	320	1710
52	Ram Naresh Bunkar	320	320
53	hari prashad gupta	320	4490
55	Puspraj Singh	320	9636
56	Shankar Singh	320	26220
57	Bhol Prashad Gupta	320	598
58	Mahadev Gupta	320	2266
59	Ashok kumar	320	5602
60	vishwanath Gupta	320	7276
61	Ramnath	320	10554
62	Heera lal Gupta	291	14514
63	Shivandra kumar	320	3656
64	Verandra kumar	320	3934
65	Shakuntla Gupta	291	8413

66	Ramshrupa	291	1746
67	Kanchadi kuswha	291	873
68	Ramesh Saket	403	806
69	Vijay Kumar Soni	350	2100
70	Joyti Gupta	350	2100
71	Jitendra ku Gupta	403	2418

We have observed that Nagar Parishad is neither collection GST on shop rent nor depositing the same to government. Compliance of GST laws in not done by the Parishad. However as per information & Explanation provided to us parish has migrated to GST but the compliances of the same is not done. This is huge non-compliances which in will involve huge penalty under the provision of the act.

6. We have verified FDR's receipts with FDR register and found that FDR's were kept and recorded properly but interest income from FDR were not recorded in Cash book on yearly basis. So it has been suggested to account for interest income on yearly basis.
7. No investment has been made by ULB. Excess amount is being kept in saving / Current bank account on which interest is received by ULB. Considering huge balance maintained by ULB in its bank account it is recommended that it should be invested properly to fetch higher interest from idle fund.

2. Audit of Expenditure

1. We have audited the expenditure under all schemes which was recognised and entered in the books of account produced before us for

verification.

2. Cash book and expenditure has been audited and vouchers have been verified on sample basis. In doing so some discrepancy is found during the verification of the Vouchers note sheets.

In addition ULB Has also not filed TDS return on timely basis. There is penal provision on delay of filing of TDS return under section 234E of income tax act 1961. Delay in filing of TDS return is tabulated below.

S no.	FY	Quarter	Due Date	Filing Date	Delay
1	2019-20	2 nd	31 oct	12-12-2019	42 days
1	2019-20	3 rd	31 st jan	10-02-2020	10 days

We have observed that the parishad has not in the practice of compliances with respect to EPF. Such is neither being deducted not deposited in respective EPF account this is huge non compliances with respect to PF act which in turn will involve huge penalty under the act.

3. We have checked balance of cash book on monthly basis, there were some clerical mistake Found, and has been directed to accountant for their rectification, and same were rectified.
4. We have audited there were no over payment and all those expenditure that are related with their schemes, are properly allocated.
5. We have verified payments of expenditure on systematic sample basis and satisfied that almost payments and transactions were made as per the guidelines and directives issued by regulating authorities. Deducted in Accordance With the Income Tax Act, 1961.
6. During the audit we have verified financial propriety and found that all

the expenditure has been supported by financial and administrative sanctions accorded by competent authority and limited to the administrative and financial limits of the sanctioning authority.

7. We have observed that all the cases of payment were appropriately sanctioned.
8. As per the explanation given by the ULB during the course of our audit the ULB is not in the practice of maintaining utilization certificate. In the abeyance of fixed assets register and income and expenditure account it was not possible for us to verify the correctness and reliability of figure at which the fixed assets were recognize in the books of accounts.
9. As per explanation given to us no staff advance / Temporary advance is pending against ULB. Also Advance register has not been maintained.

3. Audit of Book Keeping

1. We have audited all the books of accounts maintained at the Nagar Parishad level. However it was observed that ULB has not maintained all the required books of accounts as prescribed under MP MAM. Below mentioned books were not provided for verification.
 - a) Staff Advance Register
 - b) Fixed assets register
 - c) Security Register
 - d) FDR Register
 - e) Cheque books register
 - f) Grant register
2. We have audited all the books of accounts and the same were not maintained as per accounting Rules applicable to urban local bodies. We have observed that only cash book has been maintained by Nagar

Parishad. We have come across the incidence of totalling mistakes and carry forwarding/brought forwarding mistake in cash book. However the same have been made rectified during the course of our audit.

3. We have audited that all advances were timely recovered according to the conditions of advances.
4. We have found that practice of preparing the bank reconciliation statements (BRS) on timely basis were not followed. Accordingly suggested to prepare BRS on timely basis preferably on monthly basis.
5. We have audited Receipts & Payment of grant register, and all the entries in cash book has been duly verified.
6. We have found that Fixed Assets register has not been prepared on timely basis. Accordingly suggested to prepare the same on timely basis with appropriate entries annually.
7. We have audited and reconcile the accounts of Receipts and Payments of project funds. However the separate receipt and payment account for each project is not being prepared by ULB.

4. Audit of FDR:

1. We have done audit of all fixed deposits and term deposits and observed that there are Six FDRs with the ULB with the bank but the interest accrued on FDRs during the financial year has not been accounted for in cash book. It has been advised to ULB to record the interest earned on accrual basis.
2. Proper records of FDR's were maintained and all renewals were timely done. It was observed that huge amount is being kept in saving bank account it is recommended that it should be invested properly to fetch higher interest.

3. FDR has been made at different interest rate it is advisable that all the FDRs must carry the highest interest rate among available options.

5. Audit of Tenders/Bids:

1. We have audited that all the tenders/bids were properly invited by the ULB's. As generally accepted rules for the same.
2. We have checked that competitive procedures were followed in case of local bidding and online bidding for the allotment of amount of Rs. 100000/ or more.
3. We have verified that all the requisite procedures were adequately followed in case of Receipts of tender fee/ Bid Processing Fee/ Performance guarantee.
4. We have not found any bank guarantee.
5. No contract closures documents have been produced for verification.

6. Audit of Grants and Loans:

1. As discussed earlier in this report grant register were not provided for verification also utilization certificate were not provided to us for verification by ULB due to which we cannot verify grant received by ULB and confirming its proper utilization.
2. Grant register has not been provided to us for verification by the ULB. Therefore we cannot verify the grant received from state government with grant register and ensuring its proper utilization.
3. The ULB has taken loan from HUDCO for creation of infrastructure and it was to us that the loan has been utilized for the for which it was sanctioned. However no records were available at ULB for verification. Due to unavailability of proper records we cannot comment upon the

generation of revenue out of generated assets.

4. As the grant details and their utilization details were not provided to us hence the diversion of fund cannot be verified. However cannot be ruled out due to improper maintenance of grant funds and non adherence to guideline related to opening of designated bank account for each grant. Possibilities cannot be denied out of situations wherein same bank account may be used for regular transitions of administration of ULB like salary and other administrative expenses. It is strongly suggested to maintain the spirit of financial propriety that separate bank account should be maintained for each fund and monitored separately while regular expenses of ULB should be paid through bank account for such purpose. Hence there is possibility of diversion of fund.

Disclaimer

The Audit Report has been prepared on the basis of information furnished and made available to us by Nagar Parishad Sirmour. We disclaim any responsibility for any misinformation on part of audit.

Date: 10-12-2020

Place: Rewa,

For

Jayant Kothari & Co.

Chartered Accountants

CA Dhruv Kumar Pandey

(Partner)

Jayant Kothari & Co., chartered Accountant
NAGAR PARISHAD SIRMOUR, Audit Report

Chief Municipal Officer
Nagar Panchayat Sirmour
Distt. Rewa (M. P.)

नगर परिषद सिरमौर, जिला रीवा (म0प्र0)

प्राप्ति भुगतान खाता

01.04.2019 से 31.03.2020 तक

आयगत मद	राशि	व्ययगत मद	राशि
प्रारंभिक शेष		वेतन	8010105
नगद		यात्रा भत्ता	10502
बैंक शेष	73164035	अंशदायी पेंशन	297250
कर से प्राप्ति		रैन कोट	65100
संपत्तिकर	124069	सॉतवा वेतनमान एरियर्स	396826
सामेकितकर	235889	जलप्रदाय पाईप लाईन मरम्मत	14920
शिक्षा उपकर	67118	टैक्टर ट्राली किराया	90000
नगरीय विकास उपकर	46231	अग्निशमक ट्राली	95580
जलकर	271974	वक्षारोपण	3580
शौचालय शुल्क	43092	स्कीम बोर सफाई	237676
दुकान किराया	589231	अन्य मजदूरी	298936
वाहन स्टैण्ड	100888	पार्षद मानदेय	234000
बाजार बैठकी शुल्क	53836	बैंक कमीशन	3267
नल कनेक्शन फीस	1500	स्टेशनरी	29564
अनुज्ञा शुल्क	1600	कम्प्यूटर सुधार	8000
अमानत	26000	विज्ञापन	74300
पंजीयन शुल्क	285	विविध	128470
आनलाईन निविदा प्रपत्र	181000	समाचार पत्र	3160
सूचना अधिकार फीस	2096	टैक्टर/टैकर मरम्मत	273617
विविध आय	23538	रैम्प निर्माण	13020
टैकर किराया	6000	मोटर पंप मरम्मत	113935
भवन निर्माण स्वीकृति	119103	अतिक्रमण	16000
मुद्रांक शुल्क	223000	विद्युत बिल जलप्रदाय	159463
विवाह पंजीयन	240	विद्युत बिल स्ट्रीट लाइट	591613
संबल योजना	1800000	ट्रैक्टर डीजल	247601
प्रधानमंत्री आवास योजना अधिक भुगतान	370000	फायर वाहन डीजल	23228
अन्त्योष्टि सहायता	10000	अन्य डीजल	135695
स्वरोजगार योजना	60000	निर्माण सामग्री	23500
अग्रिम वसूली	30000	विद्युत सामग्री	3298760
अमानत राजसात	506833	जल प्रदाय सामग्री	11176923
अनुदान		जल शुद्धिकरण	67732
चुंगी क्षतिपूर्ति	12560325	पेट्रिंग कार्य	7400
यात्रीकर	278000	आडिट फीस	434036
मूलभूत सुविधा	3135000	तकनीकी फीस	300000
राज्य वित्त आयोग	1852000	नाली निर्माण	708577
सडक मरम्मत अनुसंधान	736000	पीसीसी सडक निमाण	5213337
14वें वित्त आयोग	12055000	सफाई सामग्री	559165
स्वच्छ भारत मिशन	1049000	पीसीसी सडक नाली निर्माण	244231
अन्य आय	6839479	जल आवर्धन योजना	27092555



Chief Municipal Officer
Nagar Panchayat Sirmour
Distt. Rewa (M. P.)

	स्कीम बोर खनन	569725
	हुडको लोन	282809
	ऋण ब्याज	94852
	मुख्यमंत्री संबल योजना	2000000
	स्वागत समारोह	65370
	दैनिक कर्मचारी मृत्यु सहायता	50000
	निर्वाचन व्यय	160070
	फर्नीचर	188988
	अलाव	2000
	स्वच्छ भारत मिशन	293876
	आडिट फीस	20000
	अमानत	111042
	पीसीसी नाली निर्माण	325493
	वाहन किराया	209024
	कम्प्यूटर क्रय एवं मरम्मत	59659
	प्रचार प्रसार	251144
	जीएसटी भुगतान	123064
	चेचिस मरम्मत	16650
	चीप दासा	22500
	वेबसाईट निर्माण	49560
	इंटरनेट रिचार्ज	1497
	दैनिक कर्मचारी अंतर राशि	9646
	टाईल्स भुगतान	94400
	परिषद भत्ता	15098
	जेसीबी ट्रैक्टर ट्राली किराया	1334768
	बैट्री भुगतान	18290
	सार्वजनिक प्याऊ	131111
	टेबल ग्लास	19750
	टाटा स्काई रिचार्ज	1748
	अग्रिम	430000
	वाहन बीमा प्रीमियम	29488
	स्वच्छ भारत मिशन शौचालय निर्माण	30000
	न्यायालय सूटर सेड निर्माण	681268
	पाईप लाईन मरम्मत	4980
	मजदूरी मासिक	2602870
	कानूनी प्रभार	244800
	विद्युत लाईन विस्तार	104976
	मुरुम बिछाई कार्य	1040760
	मासिक मजदूरी	920169
	प्रधानमंत्री आवास योजना हितग्रही भुगतान	100000
	बायोमेट्रिक डिवाइस क्रय	15700
	टैक्सी वाहनो का किराया	20000
	नाली निर्माण से काटी गयी प्रतिभूति राशि	67449



Chief Municipal Officer
Nagar Panchayat Sirmour
Distt. Rewa (M. P.)

	आयकर कटौती	31714
	कम्प्यूटर क्रय भुगतान	49500
	फायर वाहन मरम्मत	188343
	टेबिल क्रय	78920
	बकाया वेतन के विरुद्ध	50000
	टैक्सी वाहन परिषद सदस्य द्वारा की गयी	38000
	ट्रैक्टर मे डीजल इंजन	71540
	कार्यालय पेयजल बिल	1120
	टेंकर मरम्मत	60300
	वाहन टेम्पो का किराया	1667
	डिजिटल सिग्नेचर भुगतान	6000
योग	बैंक शेष (As on Cash Book)	42469040
	116562362 योग	116562362

Seal & Signature of Auditor

Jayant Kothari & Co.

Chartered Accountants



Partner
CA. Dhruv

Kumar Pandey

MRN :

403602

Chief Municipal Officer
Nagar Panchayat Sirmour
Distt. Rewa (M. P.)

REVISED ABSTRACT SHEET FOR REPORTING ON AUDIT PARAS FOR FINANCIAL YEAR 2019-20

Name of ULB: Nagar Parishad -Sirmour, Rewa (M.P.)
Name of Auditor: Jayant Kothari & Co.

Sr.No. Parameters		Observation In Brief		Suggestions	
1 Audit of Revenue					
		Year 2019-20	Year 2018-19	% of Growth	
(i)	Sampati Kar	1,24,069.00	1,22,074.00	1.63	Recovery Target should be prepared and needs to impose penalty provisions to improve the collection.
(ii)	Samaykit Kar	2,35,889.00	1,24,082.00	90.11	and bakaya wasuli should be monitored
(iii)	Nagariye Vikas Upkar	46,231.00	28,864.00	60.17	by CMO and also regular report should efforts to be taken to improve the collection out of previous year dues.
(iv)	Shiksha Upkar	67,118.00	95,310.00	-29.58	Recovery Target should be prepared and needs to impose penalty provisions to improve the collection.
	Kul Yog	4,73,307.00	3,70,330.00	27.81	Recovery Pattern should be fixed on size
	Gair Rajaswa Wasoli				
(i)	Bhavan Bhumi Khiraya	5,89,321.00	6,15,064.00	-4.19	Recovery Target should be prepared and needs to impose penalty provisions to improve the collection.
(ii)	Jal Upbhogta prabhar	2,71,974.00	1,85,742.00	46.43	by CMO and also regular report should efforts to be taken to improve the collection out of previous year dues.
(iii)	Other Taxes And Fees	3,52,178.00	4,96,639.00	-29.09	Strict action should be taken by the authority to improve
	Kul Yog	1213473.00	1297445.00	-6.47	Recovery Target should be prepared and needs to impose penalty provisions to improve the collection.
	Maha Yog	16,86,780.00	16,67,775.00	1.14	

Chief Municipal Officer
Nagar Parishad Sirmour
Distt. Rewa (M.P.)

Seal & Signature of Auditor

Jayant Kothari & Co.
Chartered Accountants
Partner
CA. Dhruv Kumar Pandey
MRN : 403602

REVISED ABSTRACT SHEET FOR REPORTING ON AUDIT PARAS FOR FINANCIAL YEAR 2019-20

Name of ULB: Nagar Parishad Sirmour, Rewa (M.P.)
 Name of Auditor: Jayant Kothari & Co.

Sr.No.	Parameters	Description	Observation In Brief	Suggestions
1	Audit of Expenditure	8. As per the explanation given by the ULB during the course of our audit the ULB is not in the practice of maintaining utilization certificate. In the absence of fixed assets register and income and expenditure account it was not possible for us to verify the correctness and reliability of figure at which the fixed assets were recognize in the books of accounts.	8. As per the explanation given by the ULB during the course of our audit the ULB is not in the practice of maintaining utilization certificate. In the absence of fixed assets register and income and expenditure account it was not possible for us to verify the correctness and reliability of figure at which the fixed assets were recognize in the books of accounts.	Practice of utilization certificate should be implemented with ULB
2	Audit of Book Keeping	1. Overall Book Keeping found satisfactory. Accounts are maintained in Single Entry System manually. 2. Advance Register should be maintained properly. 3. Receipt & Payment A/C prepared on monthly basis.	We have found the practice of preparing the bank reconciliation statement (BRS) were not followed. Accordingly suggested to prepare BRS on timely basis preferably on monthly basis. We have found that Fixed Assets register has not been prepared on timely basis. Accordingly suggested to prepare the same on timely basis with appropriated entries annually.	Computer Based Accounting System is highly recommended.
3	Audit of FDR	We have done audit of all fixed deposits and term deposits.	Interest recorded in Cash Book only in Maturity of FDRs. It has been in practice of Nagar Parishad that to cover all the branches of banks FDR's and TDR's were invested in proper manner. Entries of interest earned in FDR/TDR has been verified.	Interest should be entered on earned basis.
4	Audit of Tenders/ Bids	Regarding tender document and proceedur.	No trail is available to verify the tender amount deposited by bidder and no such record maintained at ULB level. It has been explained by ULB to us that the entire tender process is online threfore we need not to maintaine the same.	All document should be maintained by ULB.

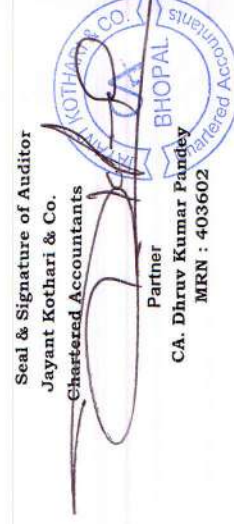
Chief Municipal Officer
Nagar Panchayat Sirmour
Dist. Rewa (M. P.)



5	Audit of Grants & Loans	1. We have verified that grants issued by central government were properly utilized	We have verified that adequate procedures were followed in case of loan provided for physical infrastructure and its utilization.	Utilization Report should be prepared and monitored on regular basis.
6	Incidences relating to Diversion of funds from Capital/ Receipts/ Grants/ Loans to Revenue Nature Expenditure and from one scheme / project to another	There is no trail or tracing system of utilization of fund.	Separated cash book and bank account should be maintained.	Proper monitoring required.
7	Any Other			
	a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipt (Tax and non Tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.	Total Revenue Expenditure is Rs. 22417486 Total Revenue Receipt is Rs. 4893523, Revenue Expenditure is 458.10% of Revenue Receipts.	Revenue recovery is not good.	More recovery required, expenses should monitored carefully.
	b) Percentage of Capital Expenditure with respect to Total Expenditure	69.74%	Percentage of completion not mentioned any where.	Capital Exp should recognized on completion basis.

Seal & Signature of Auditor
Jayant Kothari & Co.

Chartered Accountants



Partner

CA. Dhruv Kumar Pandey

MRN : 403602

मुख्य नगर पालिका अधिकारी
श्रीधर करिषद सिरमोर
जिला रोधा (म० ४०)

NAGAR PARISHAD SIRMOUR
SIRMOUR DIST.REWA(M.P)

BANK RECONCILIATION STATEMENT 2019-20

SNO	PARTICULARS	AMOUNT	AMOUNT
	Closing balance as per the cashbook as on 31/03/2020		42469040.52
	Closing Balance as pe bank statement-		42469040.52
	STATE BANK OF INDIA(9845)	26796878.79	
	STATE BANK OF INDIA(33480)	1138865.76	
	IDBI BANK (9079)	5916288	
	PNB BANK (4131)	4721991.67	
	PNB BANK (2265)	898566.21	
	UBI BANK (0377)	818669	
	UBI BANK (7712)	37181.88	
	UBI BANK (6695)	604367.04	
	UBI BANK (1510)	945880.17	
	MGB BANK (8378)	498667	
	CO-OPERATIVE BANK (2328)	61722	
	CANARA BANK (2441)	29963	
	Closing balance as per the Bank statement as on 31/03/2020		42469040.52

