

2019-20
ANNUAL AUDIT REPORT

NAGAR PARISHAD, JHUNDPURA
DISTRICT – MORENA (M.P.)

A SINGHAL & ASSOCIATES
CHARTERED ACCOUNTANTS
G-6 GLOBLE APARTMENT
INCOME TAX OFFICE
CITY CENTER GWALIOR

INDEPENDENT AUDITORS REPORT

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

We have audited the Books of accounts and relevant records of ULB Nagar Parishad, **Jhundpura** 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, Jhundpura so far as appear from our examination.

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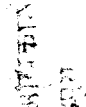
मुख्य नगर पालिका अधिकारी
नगर परिषद शुण्डपुरा

Audit Report of ULB Nagar Parishad Jhundpura District Morena for FY 2019-20

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.	

Audit Report of Ulb Nagar Parishad Jhundpura District Morena for FY 2019-20

Audit of Expenditure	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. Jhundpura 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.	
	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.


 आचार्य श्री
 ज्योतिराम शर्मा

			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	

Audit Report of Ulb Nagar Parishad Jhundpura District Morena for FY 2019-20

		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	

मूला नगर पंचायत जून्डपुरा
जिला मुरना
वर्ष 2019-20

Audit Report of Ulb Nagar Parishad Jhundpura District Morena for FY 2019-20

		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 Jhundpura 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.

2019-20

Audit Report of Ulb Nagar Parishad Jhundpura District Morena for FY 2019-20

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 Jhundpura Municipality and details regarding sanction no, accounting code, accounting head and date of posting are also not maintained anywhere.	

युवा नगर पंचायत अधिकारी
नगर पंचायत जून्डपुरा

Audit Report of ULB Nagar Parishad Jhundpura District Morena for FY 2019-20

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 Jhundpura 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 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.	
vi.	The auditor shall verify the fixed asset register from 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	

मुख्य नगर पालिका अधिकारी
नगर परिषद झुण्डपुरा

Audit Report of ULB Nagar Parishad Jhundpura District Morena for FY 2019-20

		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 Jhundpura 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	

गुल्शन नगर पालिका अधिकारी
जुहपुरा जिला मुरा

Audit Report of Ulb Nagar Parishad Jhundpura District Morena for FY 2019-20

	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.	Grant register is not maintained and	More and more assets should be

गुल्लू नगर पंचायत अधिकारी
नगर पंचायत जहणपुरा

Audit Report of Ulb Nagar Parishad Jhundpura District Morena for FY 2019-20

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 Jhundpura Municipality During F.Y. 19-20.	
	iv.	The auditor shall specifically point out any diversion of funds from capital	During the audit as per randomly checked records no diversion of funds from capital receipts/grants/loans to	

मुख्य नगर पालिका अधिकारी
नगर परिषद जुहपुरा

Audit Report of Ulb Nagar Parishad Jhundpura District Morena for FY 2019-20

		receipts/grants/loans revenue expenditure.	to	revenue expenditure.	
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नगर परिषद जून्डपुरा

५

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

Annexure-1

Audit Of Revenue					Overview in brief	Suggetions
Sr.NO	Parameter	description				
	Revenue Income	Receipts in Rs				
		Year 2018-19	Year 2019-20	% of Growth		
1	Property tax	10,900.00	-	(100.00)	Collection of dues as compare to previous year is not satisfactory	ULB should taken steps to recover its previous as well as current dues
2	Samekit kar	2,97,620.00	76,860.00	(74.18)		
3	Nagariya vikas upkar	-	-	0.00		
4	Shiksha upkar	-	-	0.00		
	Total	308520	76860	(75.09)		
	Non Revenue Taxes					
1	Building/Complex rent	-	-	#DIV/0!		
2	Water Charges	1,51,198.00	1,04,410.00	(30.94)		
3	Other Misc Taxes	3,19,916.00	72,051.00	(77.48)		
	Total	471114	176461	(62.54)		
	Grant Total	779634	253321	(67.51)		

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.

मुख्य नगर पालिका अधिकारी
नगर परिषद गुडगुडा

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
				-
Aa per ULB the collection is deposited in bank with in 2 days except in the case of bank holidays and servers problems.				-
				-
				-
				-
				-
				-
				-
				-


 मुख्य नगर पालिका अधिकारी
 नगर पालिका झुण्डपुरा

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. Certificate 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	

मुख्य अर्थ पालिका अधिकारी
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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

मुख्य नगर पालिका अधिकारी
नगर परिषद राणेशपुर
X

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

NAME OF ULB: NAGAR PARISHAD, JHUNDPURA						
NAME OF AUDITOR: A SINGHAL & ASSOCIATES						
Sr. no.	PARAMETERS	DESCRIPTION		OBSERVATION IN BRIEF	SUGGESTIONS	
1	Audit of Revenue					
	राजस्व कर वसूली					
		Receipts in Rs.				
		Year 2018-19	Year 2019-20	% of Growth		
(i)	संपत्तिकर	10,900.00	-	-100.00%	Decrease in collection showing that officer in charge has not made proper action plan for recovery of the same.	
(ii)	समेकित कर	2,97,620.00	76,860.00	-74.18%		
(iii)	नगरीय विकास उपकर	-	-	0.00%	no collection for this year.	
(iv)	शिक्षा उपकर	-	-	0.00%		
	कुल योग	3,08,520.00	76,860.00			
					Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay since long. Various incomes accrued but not collected are recorded in Receipts & Payments Account 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.	

मुख्य नगर पालिका अधिकारी
नगर पालिका जहणपुरा

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

NAME OF ULB: NAGAR PARISHAD, JHUNDPURA						
NAME OF AUDITOR: A SINGHAL & ASSOCIATES						
Sr. no.	PARAMETERS	DESCRIPTION		OBSERVATION IN BRIEF	SUGGESTIONS	
	गैर राजस्व वसूली					
(i)	भवन भूमि किराया	-		0.00%		Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay Rent since long.
(ii)	जल उपभोक्ता प्रभार	1,51,198.00	1,04,410.00	-30.94%	Decrease in collection showing that officer in charge has not made proper action plan for recovery of the same.	Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay water tax since long.
(iii)	टोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार	0	-	0.00%	no collection for this year.	
					Decrease in collection showing that officer in charge has not made proper action plan for recovery of the same.	Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay since long.
(iv)	अन्य कर / शुल्क	3,19,916.00	72,051.00	-77.48%		
	कुल योग	4,71,114.00	1,76,461.00			
	महा योग	7,79,634.00	2,53,321.00			

मुख्य नगर पालिका अधिकारी
नगर परिषद जण्डपुरा

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

NAME OF ULB: NAGAR PARISHAD, JHUNDPURA					
NAME OF AUDITOR: A SINGHAL & 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. Usually 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 in comparison to reputed newspaper.	Comparison should be done at the time of fixing the rates of publicity of tenders & others.
6	Audit of Grants & Loans			Heads of Grant should be mentioned Properly & FDRs made from Grants & Loans should be mentioned specifically and interest received on FDRs should be credited in Grant fund instead of other & Municipal Fund.	Loan and Grant wise Register should be maintained by mentioning. Expenditure incurred from Particular Grant. FDR Sheet should be prepared Annually on Grant Basis.


 मुख्य नगर पालिक अधिकारी
 नगर परिषद जुहपुरा

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

NAME OF ULB: NAGAR PARISHAD, JHUNDPURA						
NAME OF AUDITOR: A SINGHAL & 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 scheme/project to another				No Such Incidences are Found During the Audit.	
		Revenue Expenditure	Revenue Receipts			
8	(a) any other percentage of revenue expenditure (establishment, salary, operation & maintenance) with Respect to Revenue receipts(Tax & non Tax) excluding octroi, Entry tax,Stamp Duty and other grants etc.	2,92,99,125.00	2,69,03,112.00	108.91%	Revenue Expenditure is 108.91% of 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 expenses to be bifurcated seperately. Diversion of funds should be informed to head office.

मुख्य नगर पालिका अधिकारी
नगर परिषद जुण्डपुरा

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

NAME OF ULB: NAGAR PARISHAD, JHUNDPURA						
NAME OF AUDITOR: A SINGHAL & ASSOCIATES						
Sr. no.	PARAMETERS	DESCRIPTION		OBSERVATION IN BRIEF	SUGGESTIONS	
		Capital Expenditure	TOTAL RECEIPT			
	(b)Percentage of Capital Expenditure with Respect to Total Expenditure	2,42,30,053.00	3,85,43,112.00	62.86%	Percentage of Capital Expenditure to Total Expenditure is normal to 62.86 %. 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 be mentioned at the time of Payment and Budget 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.

पुष्पा नगर पालिका अधिकारी
नगर परिषद हनुमपुरा

नगर परिषद झण्डपुरा, जिला मुरैना (म. प्र.)

प्राप्ति एवं भुगतान खाता

व्यय	राशि	आय	राशि
प्रारंभिक शेष	2,15,55,047.00	भुगतान	
		स्थायी कर्मचारी वेतन	47,82,336.00
		अस्थायी कर्मचारी वेतन	30,96,965.00
प्राप्तिया		पार्षद मानदेय	2,57,107.00
चुंगी क्षतिपूर्ति	1,13,40,446.00	सड़क मरम्मत	9,19,874.00
मुद्रांक शुल्क	90,000.00	अनुग्रह/ एरियर	5,04,525.00
मुख्यमंत्री स्वच्छता कार्यक्रम	4,00,000.00	स्टेशनरी	3,13,428.00
सड़क मरम्मत अनुरक्षण	6,01,000.00	सी. ए. भत्ता	1,21,400.00
यात्री कर	1,22,000.00	विधुत सामाग्री क्रय	20,38,344.00
अनुग्रह	14,00,000.00	विधुत बिल	13,51,367.00
राज्य वित्त आयोग	18,09,000.00	निर्माण कार्य पुलिया	10,734.00
14 वां वित्त आयोग	39,38,000.00	आयकर कटोत्रा जमा	4,79,795.00
मूलभूत	52,92,000.00	जी एस टी कटोत्रा जमा	2,42,954.00
वाणिज्य कर	9,33,000.00	डीजल/ पेट्रोल/ऑइल	1,34,934.00
अन्य आय	4,29,436.00	जलप्रदाय सामाग्री क्रय	37,98,847.00
समायोजन	1,19,34,909.00	जलप्रदाय सामाग्री मरम्मत	3,86,961.00
अस्थायी दखल	27,720.00	वाहन मरम्मत	35,617.00
जलकर	1,02,650.00	कंप्यूटर मरम्मत	67,503.00
जलकर बकाया	1,760.00	निर्वाचन व्यय	1,46,288.00
विलम्ब शुल्क	8,521.00	स्वचता	32,30,628.00
पानी टैंकर	9,250.00	सी.सी./ नाली/ चैनल	1,64,48,880.00
समेकित कर चालु	8,760.00	ऑडिट फीस	36,400.00
समेकित कर बकाया	68,100.00	स्वागत समारोह	48,940.00
फायर वाहन शुल्क	4,700.00	मु. म. शहरी अधोसंरचना	16,00,000.00
अन्य प्राप्ति	21,860.00	शौचालय निर्माण	22,68,646.00
		कार्यालय/ भवन निर्माण	3,09,192.00
		समाचार पत्र विज्ञापन एवं विज्ञप्ति	4,74,853.00
		सफाई उपकरण दवा आदि	16,36,022.00
		फोटो कॉपी	21,228.00
		टेलीफोन	60,700.00
		अमानत राशि	4,500.00
		फर्नीचर क्रय	5,22,264.00
		फोगिंग मशीन क्रय	4,81,844.00
		कंप्यूटर क्रय	20,000.00
		अन्य आकस्मिकता	649.00
		यात्रा देयक	73,670.00
		कार्यालय व्यय	6,01,783.00
		समायोजन	70,00,000.00
		अंतिम शेष	65,68,981.00
	6,00,98,159.00		6,00,98,159.00

मुख्य नगर पालिका अधिकारी
नगर परिषद झण्डपुरा

नगर परिषद् झुण्डपुरा , जिला मुरैना (म. प्र.) आय एवं व्यय खाता			
व्यय	राशि	आय	राशि
स्थाई कर्मचारी वेतन	47,82,336.00	चुंगी क्षतिपूर्ति	1,13,40,446.00
अस्थाई कर्मचारी वेतन	30,96,965.00	मुद्रांक शुल्क	90,000.00
वार्षिक मानदेय	2,57,107.00	मुख्यमंत्री स्वच्छता कार्यक्रम	4,00,000.00
अनुग्रह/ एरियर	5,04,525.00	यात्री कर	1,22,000.00
स्टेशनरी	3,13,428.00	अनुग्रह	14,00,000.00
सी. ए. भत्ता	1,21,400.00	वाणिज्य कर	9,33,000.00
विधुत बिल	13,51,367.00	अन्य आय	4,29,436.00
शौचालय निर्माण	22,68,646.00	समायोजन	1,19,34,909.00
जलप्रदाय सामग्री मरम्मत	3,86,961.00	अस्थाई दखल	27,720.00
निर्माण कार्य पुलिया	10,734.00	जलकर	1,02,650.00
आयकर कटोत्रा जमा	4,79,795.00	जलकर बकाया	1,760.00
जी एस टी कटोत्रा जमा	2,42,954.00	विलम्ब शुल्क	8,521.00
डीजल/ पेट्रोल/ऑइल	1,34,934.00	पानी टैंकर	9,250.00
वाहन मरम्मत	35,617.00	समेकित कर चालु	8,760.00
कंप्यूटर मरम्मत	67,503.00	समेकित कर बकाया	68,100.00
निर्वाचन व्यय	1,46,288.00	फायर वाहन शुल्क	4,700.00
स्वच्छता	32,30,628.00	अन्य प्राप्ति	21,860.00
ऑडिट फीस	36,400.00		
स्वागत समारोह	48,940.00	व्यय का आय पर आधिक्य	23,96,013.00
कार्यालय/ भवन निर्माण	3,09,192.00		
समाचार पत्र विज्ञापन एवं विज्ञप्ति	4,74,853.00		
सफाई उपकरण दवा आदि	16,36,022.00		
फोटो कॉपी	21,228.00		
टेलीफोन	60,700.00		
अमानत राशि	4,500.00		
अन्य आकस्मिकता	649.00		
यात्रा देयक	73,670.00		
कार्यालय व्यय	6,01,783.00		
समायोजन	70,00,000.00		
मु.म. शहरी अधोसंरचना	16,00,000.00		
योग	2,92,99,125.00	योग	2,92,99,125.00

मुख्य कार्यपालिका अधिकारी
नगर परिषद् झुण्डपुरा

नगर परिषद् झुण्डपुरा, जिला मुरेना (म. प्र.) BALANCE SHEET AS ON 31ST MARCH 2020			
LIABILITIES	AMOUNT IN RS.	ASSETS	AMOUNT IN RS.
CAPITAL ACCOUNT		FIXED ASSETS	
MUNICIPAL FUND	2,88,91,996.00	BUILDING PUBLIC CONVENIENCE (TOILET)	98,955.00
CURRENT LIABILITIES		ROAD CONCRETE	2,50,85,909.00
GRANT STATE FINANCE COMMISSIO	5,42,153.00	ROAD METALLED (BITUMIN)	9,41,273.00
BASIC AMENITIES	1,42,120.00	DRAINS OPEN	19,58,000.00
14TH SFC	67,05,548.00	WATER PIPELINE PVC	38,93,847.00
CM URBAN INFRA	-	HAND PUMP	3,80,724.00
LABOUR WELFARE BOARD SCHEMES	50,000.00	MOTOR PUMP	1,56,252.00
ROAD DEVELOPMENT	4,70,126.00	FIRE TENDER	6,64,990.00
OTHER GRANTS	45,83,000.00	TRUCK	10,77,000.00
		COMPUTER	1,72,192.00
		Furniture & Fixtures	5,22,264.00
		MACHINE FOGG	4,81,844.00
		CURRENT ASSETS	
		EARNEST MONEY DEPOSIT	12,000.00
		SECURITY DEPOSIT	1,16,708.00
		BANK ACCOUNTS	65,68,981.00
		DIFFERENCE IN OPENING BALANCE	(7,45,996.00)
TOTAL	4,13,84,943.00	TOTAL	4,13,84,943.00

मुख्य नगर पालिका अधिकारी
नगर पालिका झुण्डपुरा

नगर परिषद् झुण्डपुरा, जिला मुरैना (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	58,30,000.00	39,38,000.00	30,62,452.00	67,05,548.00
2	BASIC AMENITIES	12,99,000.00	52,92,000.00	64,48,880.00	1,42,120.00
3	CM URBAN INFRA	1,00,00,000.00	-	1,00,00,000.00	-
4	STATE FINANCE COMMISSION	25,32,000.00	18,09,000.00	37,98,847.00	5,42,153.00
5	ROAD Development	7,89,000.00	6,01,000.00	9,19,874.00	4,70,126.00
6	Other Grants	45,83,000.00			45,83,000.00
7	LABOUR WELFARE BOARD SCHEMES	50,000.00	-	-	50,000.00
8					
9					
	योग	2,50,83,000.00	1,16,40,000.00	2,42,30,053.00	1,24,92,947.00

14TH SFC

फर्नीचर क्रय	5,22,264.00
फोग मशीन क्रय	4,81,844.00
कंप्यूटर क्रय	20,000.00
विधुत सामग्री क्रय	20,38,344.00
	30,62,452.00

ROAD Development	
सड़क मरम्मत	9,19,874.00

STATE FINANCE COMMISSION	
जलप्रदाय सामग्री क्रय	37,98,847.00
	37,98,847.00

BASIC AMENITIES	64,48,880.00
CM URBAN INFRA	1,00,00,000.00
सी.सी./ नाली/ चैनल	1,64,48,880.00

मुख्य नगर पालिका अधिकारी
नगर परिषद् झुण्डपुरा

Observation Sheet Jhundpura

- ULB has not provided any records for verification of details of the vehicles.
- In respect of EPF and ESI, no records have been made available to us for the verification of the same.
- During verification it is found that opening balance of cash in bank of last year audited figures were Rs. 20809051.00 and this year opening balance is showing Rs. 20809051.00 and 745996.00 Difference of Rs. 745996.00 has not been justified by the management.
- The ULB has not timely deposited the GST deducted on bill. The payment of the amount deducted has been made amounting to Rs.2,42,954 on 2nd December 2019 as per Cash book further no Challan and Return of GST were not provided to us.
- Labour tax of 1% is deducted on every payment of construction works. Such tax is not deposited on monthly basis into the Govt Account.
- The ULB has not timely deposited the TDS deducted on bill. The payment of the amount deducted has been made amounting to Rs.2,33,720 and 2,46,075 on 2nd May 2019 and 2nd January 2020 respectively as per Cash book further no Challan and Return of TDS were not provided to us.
- The ULB has made a contra entry on 10th January 2020 amounting to Rs.11934909 (Credited to the Income) and 30th January 2020 amounting to Rs. 7000000 (Debited to expense) regarding transfer of fund from one bank account to another, as per the double entry system the second effect of the entry was not traced and no justification was provide to us for the same.
- We are not provided with the ledgers by the Municipal Corporation. So, we are unable to comment on Income & Expenditure Account, Receipts & Payments A/c, Balance Sheet and Bank Reconciliation statements.
- The ledgers of the expenses are not maintained by the management, hence we cannot assume about the correctness of the income and expenditure details.
- CL register, Medical leave register and optional leave register is not maintained by ULB which makes the cross checking of salary calculations highly difficult for us.
- Measurement book for none of the works carried out by the ULB is made available for inspection during the audit schedule. The before and after pictures of construction done by them are not found.
- Pre and post completion pictures are not attached with vouchers of payment to the contractors for construction contracts. No third party bill is enclosed with the civil work payments only internal estimates has been provided. Payment to contractors are made without invoices of contractors.
- They do not maintain any record of the offline tenders issued by them. So we cannot predict how many offline tenders are issued during the period. They do not maintain any file of the tenders work because of which it is not possible for us to check the measurement book. It is suggested that tender record should be maintained so that we can come to know how much work is done, how much work is pending and how many tenders are allotted during the period.
- The rent of shops and other premises have not been fully recovered during the period.

मुख्य नगर पालिका अधिकारी
नगर पंचायत जून्डपुरा

NAGAR PARISHAD JHOUNDPURA

CASH FLOW SUMMARY

01-Apr-2019 to 31-Mar-2020

INFLOW	AMOUNT (RS.)
OPENING BALANCE IN BANK A	21555047
DIRECT INCOME	38521252
INDIRECT INCOME	21860
TOTAL B	38543112
OUTFLOW	
Increase in FIXED ASSETS	24230053
INDIRECT EXPENSES	29299125
TOTAL C	53529178
NET INFLOW A+B-C	6568981

5568981

मुख्य नगर पालिका अधिकारी
नगर पालिका जहणपुरा

कार्यालय नगर परिषद् झुंडपुरा जिला मुरेना म.प्र.

बैंक समाधान की जानकारी

खाता क्रमांक SBI 11279660026

PARTICULAR	AMOUNT
	31.03.2020
Balance as per cash book as on 31.03.2020	999317.00
Less	
Amount not charged in cash book but debited in bank statement	
Bank Charges during the FY 2019-20	1593.00
Old P.Y Adjustment differences not recorded in cash book	1669.11
Add	
Totaling error in cash book (2630 rs 09.05.2019 +100 rs 15.07.2019 +240 rs 16/08/2019)	2970.00
Excess deposit in bank dated 04.07.2019	15.00
Balance as per bank statement	999039.89
Net difference after adjustments	0.00

मुख्य नगर पालिका अधिकारी
नगर परिषद् झुंडपुरा

General Notes to the Accounts- Income & Expenditure Accounts

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

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

Aforesaid Taxes & Revenues are recognized as revenue cash basis.

Compensations:

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

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

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



4. Some of the entries into the systems are rectified by us due to wrong posted by MC Data Operators & after rectifications the closing balances are taken into consideration.
5. In some cases Accounting Codes are also changed by us as per MPMAM and accordingly its impact on Income & Expenditure.

Other Income & Expenditure Points:

Income

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

Notes to the Accounts – Balance Sheet

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

1. Municipal (General) Fund:

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

4. Grant

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

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

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



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

7. **Investment**

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

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

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

Bank:- Bank balance as on 31.03 2020, has been worked out on the basis of bank statements/Bank Cash Book provided and after Reconciliation & adjustments. reconciliation are not done due to non-availability of Bank Statements

Cash:- The cash in hand as of 31-03-~~10~~ are taken "NIL" as per the Day Book maintained by the Accounts Department.

Advances to Staff

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

Security Deposit

Security Deposit with Telecom Dept / Cell phone service provider

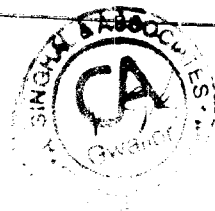
As per available records, no deposits were paid. Therefore, the same is considered as Nil. Confirmation from the said department/agency is awaited.

Security Deposit with Electricity Board

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

9. **Current Liabilities**

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



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

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

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

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

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

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

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

Establishment Expenses: Establishment Expenses includes the following Expenses:

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

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

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

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



कार्यालय नगर परिषद् झुंडपुरा जिला मुरेना म.प्र.

बैंक समाधान की जानकारी

खाता क्रमांक SBI 11279660026

PARTICULAR	AMOUNT
	31.03.2020
Balance as per cash book as on 31.03.2020	999317.00
Less	
Amount not charged in cash book but debited in bank statement	
Bank Charges during the FY 2019-20	1593.00
Old P.Y Adjustment differences not recorded in cash book	1669.11
Add	
Totaling error in cash book (2630 rs 09.05.2019 +100 rs 15.07.2019 +240 rs 16/08/2019)	2970.00
Excess deposit in bank dated 04.07.2019	15.00
Balance as per bank statement	999039.89
Net difference after adjustments	0.00

खाता क्रमांक ICICI 171501000475

PARTICULAR	AMOUNT
	31.03.2020
Balance as per cash book as on 31.03.2020	4166854.00
Less	
Amount not charged in cash book but debited in bank statement	0.00
Add	
Balance as per bank statement	4166854.00
Net difference after adjustments	0.00

मुख्य नगर पालिका अधिकारी
नगर परिषद झुंडपुरा

कार्यालय नगर परिषद् झुंडपुरा जिला मुरेना म.प्र.

बैंक समाधान की जानकारी

खाता क्रमांक ICICI 171501000467

PARTICULAR	AMOUNT
	31.03.2020
Balance as per cash book as on 31.03.2020	2948243.00
Less	
Amount not charged in cash book but debited in bank statement	0.00
Amount transferred to account number SBI 30244548808 not booked in cash book	24132.00
Add	
Balance as per bank statement	2924111.00
Net difference after adjustments	0.00

खाता क्रमांक SBI 11279670103

PARTICULAR	AMOUNT
	31.03.2020
Balance as per cash book as on 31.03.2020	289906.00
Less	
Amount not charged in cash book but debited in bank statement	136400.00
Bank Charges not deducted in cash book	236.00
Adjustment Entry in cash book not in bank statement	63581.00
Add	
Bank Interest credited by bank but not entered in cash book(5851+2841+2079+2018+1733+2250+2679)	19451.00
Grant received not entered in cash book	700000.00
Expense cheque Return	7600.00
Old Adjustments	57730.33
Balance as per bank statement	874470.77
Net difference after adjustments	0.00

मुख्य निष्पत्ति अधिकारी
नगर परिषद् झुंडपुरा

कार्यालय नगर परिषद् झुंडपुरा जिला मुरेना म.प्र.

बैंक समाधान की जानकारी

खाता क्रमांक **SBI 30244548808**

PARTICULAR	AMOUNT
	31.03.2020
Balance as per cash book as on 31.03.2020	5569664.00
Less	
Amount not charged in cash book but debited in bank statement	307.50
Amount transfer account number 171501000467 not recorded in cash book	24132.00
Add	
Old P.Y Adjustment differences not recorded in cash book	1219798.99
Balance as per bank statement	6765023.49
Net difference after adjustments	0.00

मुख्य नगर पंचायत अधिकारी
नगर परिषद् झुंडपुरा