

M/S. SINGHAL SUNIL & ASSOCIATES
CHARTERED ACCOUNTANTS

OFFICE NO. 9, SHILPI PLAZA, B BLOCK
REWA-486001

AUDIT REPORT
OF
NAGAR PARISHAD, MANJHAULI, SIDHI
F.Y. 2019-20

Contact Address

Rewa Branch

CA. SHIVAM AGRAWAL
PARTNER

Email: ssa.bo.rewa@gmail.com

Contact: +91 07662- 403288

CHARTERED ACCOUNTANTS



INDEPENDENT AUDITOR'S REPORT

TO,
THE CHIEF MUNICIPAL OFFICER
MAJHAULI NAGAR PARISHAD,
TO,
THE MEMBERS OF NAGAR PARISHAD
MAJHAULI NAGAR PARISHAD, SIDHI

Report on Financial Statements

We have audited the accompanying Manual Records of **MAJHAULI NAGAR PARISHAD** ("the ULB"), DISTRICT SIDHI, (M.P.), which comprise Main cash Book, Payment Vouchers, Budget, Work Contract files, etc.

Management's Responsibility for the Financial Statements

The management of Municipal Corporation is responsible for the matters in Madhya Pradesh Municipal Accounting Manual ("MPMAM") and The Madhya Pradesh Municipal Corporation Act, 1956 ("the Act") with respect to the preparation of these Manual Records that give a true and fair view of the financial position, financial performance and cash flow of the **ULB** in accordance with the accounting principles, including the accounting Standards specified under Madhya Pradesh Municipal Accounting Manual. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act and Manual for safeguarding of the assets of the **ULB** and for preventing and detecting the frauds and other irregularities, selection and application of appropriate accounting policies, making judgment and estimate that are reasonable and prudent, and design, implementation and maintenance of internal

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Email : sunil.singhal.ca@gmail.com, singhal.sunil.88@gmail.com, **Website :** www.casunilsinghal.com

Bhopal Branch :
152, Sector-A, Rani Avanti
Bali Transport Nagar
Bhopal - 462 023 (M.P.)

Chandigarh Branch :
206, Sector 19A
Chandigarh - 160 019
(Punjab)

Faridabad Branch :
Basement, Plot No. 1
Delhi Mathura Road
Palwal - 121 102 (HR)

Ghaziabad Branch :
GH - 104 Windsor Park
Vasbhav Khanda, Indrapuram
Ghaziabad - 201 014 (U.P.)

Rewa Branch :
2/E, Mahendra Pratap
Complex, University Road
Rewa - 485 001 (M.P.)

Shimla Branch :
193, Lower Bazar
Near Arya Samaj Mandir
Shimla - 171 001 (H.P.)

Surat Branch :
2043 Trade House, Ring
Road, Surat - 395 002
(Gujarat)



CHARTERED ACCOUNTANTS were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditors Responsibility

Our Responsibility is to express an opinion on theses Manual Records based on our audit we have taken into account the provisions of the act MPMAM, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Madhya Pradesh Accounts Audit Manual and as per scope of work under assignment.

We conducted our audit in accordance with the Standards on Auditing specified under Madhya Pradesh Accounts Audit Manual. Those standards require that we comply with ethical requirement and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material mis-statement. An audit involves performing procedures to obtain audit evidence about the amounts 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 Manual Records whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the **ULB's** preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstance. An audit also includes valuating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by **ULB's** 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 on the financial statements, and deviation, if any attached with this report.


सुनील सिंह
Chartered Accountant

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CHARTERED ACCOUNTANTS



Opinion

In our Opinion and to the best of our information and according to the explanations give to us the aforesaid financial statements, give the information required by the MPMAM in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

Report on Other Legal & Regulatory Requirements.

As required by Madhya Pradesh Accounts Audit Manual and the letter of Directorate, Urban Administration & Development the records/documents produced before us, Our opinion are as under:-

Audit Revenue :-

- We have test checked receipts on random basis with the Receipt Books.
- We found that daily collections are deposited on the same day except in the cases of where banks are closed and at some deposit receipts dates were not mentioned.
- We have not been provided with monthly quarterly targets of revenues receipts; however we have compared Annual Budgeted Targets v/s Actual receipts for the year under audit.

मुख्य नगर पालिका अधिकारी
नगर पालिका
जिला-सुरत (GJ-390)

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CHARTERED ACCOUNTANTS



Audit of Expenditure:-

- i. We have performed the test check because of limitation of time.
- ii. We have checked the Vouchers and duly verified from the entries in Cash books and few discrepancies were found which has been told for correction.
- iii. We checked monthly balances of manual cash book and no major discrepancies were found. In few instances overwriting was observed which should be avoided.
- iv. We verified the grant register maintained by ULB and found that the expenditures under the schemes are limited to the funds allocated for that particular scheme but in some cases we found that ULB in addition to the grant fund, spent from the municipal fund and it was also observed that Rs. 859000/- was received by ulb details of which are not available with them.
- v. We verified the expenditure and found that they are generally in accordance with the guidelines, directives, acts and rules issued by Government of India / State government.
- vi. Regular entry of Bank charges are not done in cash book, single entry at the year end is passed that to by taking the Balancing figure.
- vii. No such case is noticed where the fund of the ULB has been mis-utilized, moreover on random check we did not noticed any mis-utilization of financial limits of the sanctioning authority.

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Audit of Books Keeping:-

- i. We checked the Books of Accounts and stores register and it was observed that there is no proper way of valuation of WIP.
- ii. It is observed that Ledgers are not maintained by the ULB.
- iii. Details of creditors are not maintained by the ULB.
- iv. We verified the Bank Reconciliation Statement and found it in accordance with records and bank statements of ULB.
- v. We check the grant register and irregularities found are reported above.
- vi. Register for fixed assets not maintained by the ULB.
- vii. All the receipts and payments are reconciled from Cash Book.
- viii. ULB has GST Number reconciliation of same as required.

Audit of FDR:-

- i. We found that ULB is maintaining fixed deposit register
- ii. No details of TDS on Interest were available on records.

Audit of Tenders / Bids

- i. We have test checked the tender/bid files and found that the process have been properly followed and was as per as rules.
- ii. We have test checked the Contractor's files and found that the tender fee / bid processing fee are received and security deposit is deducted from the running bills during construction and maintenance period.
- iii. We found that the work was not completed within the stipulated time and was extended and approval for extension of time period was obtained.
- iv. On some occasion penalty was charged for not completing the work in time.
- v. Photographs of work completed were not available on file.
- vi. We found that ULB is not taking strict action against delay in completion of work or slow process in work.

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CHARTERED ACCOUNTANTS TDS on payment made to contractors and the payment of same has been done to Government on time.

Audit of Grants and Loans:

- i. We have checked and verified the grants received by Central government and State Government which tallies with Receipts & Payments account but the Utilization Certificate prepared by ULB does not match with grant register.
- ii. We have checked and verified that no loans / capital receipts / grants etc. are diverted to any revenue expenditure.

Audit of Taxes:

- i. We have test checked the Income Tax TDS Returns available to us for verification.
- ii. We have also verified the Gst TDS Returns, returns are subject to reconciliation.

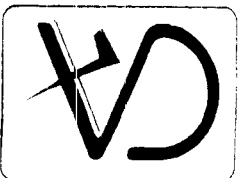
For Singhal Sunil & Associates
Chartered Accountants
FRN NO. 08030N

सुनील शिखर अग्रवाल
चार्टर्ड अकाउंटन्ट्स
(फर्म नं.- ०८०३०)

CA Shivam Agrawal
Partner
M.No. 437941
Contact: +91 8149827149
UDIN: 20437941AAAF5632
Date:- 23.09.2020
Place:- Rewa

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NAGAR PARISHAD MAJHOLI, SIDHI (M.P.)			
ABSTRACT SHEET ON AUDIT FOR FINANCIAL YEAR 2019-20			
CLB NAME- MAJHOLI, SIDHI			
NAME OF AUDITOR - M/S SINGHAL & SUNIL ASSOCIATES			

S.NO.	PARAMETERS	DESCRIPTION	BRIEF	OBSERVATION IN
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1	AUDIT OF REVENUE			
	REVENUE TAX RECOVERY			
	2019-20	2020-21	% GROWTH	

1	SAMPPATI KAR	169716	664614	291.60	NIL
2	SAMEKIT KAR	182680	315962	72.96	NIL
3	NAGRIVA VIKASH UPKAR	29560	78298	164.88	NIL
4	SHIKSHA UPKAR	3662	96254	162.54	NIL

	TOTAL	418618	1155128		
	NON REVENUE RECOVERY				
	BUILDING / LAND RENT FEES	29850	70960	137.72	NIL
	WATER TAX	189500	304922	60.91	NIL
	OTHER TAX / FEES	15652477	20661335	32.00	NIL

	TOTAL	15871827	21037217		
	GRAND TOTAL	16290445	22192345		

2	AUDIT OF EXPENDITURE	EXPENDITURE HAS BEEN CHECKED ON TEST CHECK BASIS.	SOME OF THE VOUCHER ARE NOT PROPERLY MADE AND IN SOME VOUCHERS OVER RITING WERE OBSERVED	NA
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3	AUDIT OF BOOK KEEPING	WE CHECKED CASH BOOK AND INCOME & EXPENDITURE ACCOUNT	ACCOUNTING WAS PROPER, HOWEVER, SOME RITING IN MANY PLACES WERE OBSERVED.	NA
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4	AUDIT OF FDR	SEEN	CLB IS MAINTAINING THE FD REGISTER.	NA
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5	AUDIT OF THE TENDER / BIDS	WE HAVE TEST CHECKED THE TENDER FILES	WE HAD FOUND SOME DISCREPANCIES STATED ABOVE	NA
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6	AUDIT OF GRANTS & LOANS	SEEN GRANTS AND LOANS	NO MAJOR IRREGULARITIES.	NA
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7	INCIDENCE RELATING TO DIVERSION OF FUND FROM CAPITAL RECEIPTS / GRANTS / LOAN TO REVENUE NATURE EXPENDITURE AND FROM ON SCHEME / PROJECT TO ANOTHER	NO SUCH CASES WERE FOUND	NO MAJOR IRREGULARITIES.	NA
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7	ANY OTHER a) PERCENTAGE OF REVENUE EXPENDITURE (ESTABLISHMENT, SALARY OPERATION & MAINTANANCE) WITH RESPECT TO REVENUE RECEIPTS (TAX AND NON TAX STAMP DUTY AND OTHER GRANTS ETC.	REVENUE EXPENDITURE - RS. 18086718.00 TOTAL EXPENDITURE - RS. 22192345.00	NA	BIFURCATION IS NOT 100% ACCURATE
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	B) PERCENTAGE OF CAPITAL EXPENDITURE WITH RESPECT TO TOTAL EXPENDITURE	CAPITAL EXPENDITURE - RS. 37097000.00 TOTAL EXPENDITURE - RS. 66545130.00	NA	BIFURCATION IS NOT 100% ACCURATE
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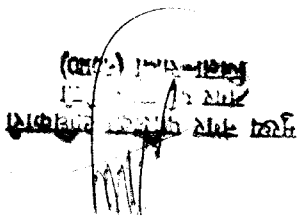
NAGAR PARISHAD MAJHOLI
BALANCE SHEET AS ON 31st MARCH 2020

Sr. No.	Particulars	Current Year (19-20)
A	Source Of Funds	
A1	Reserve And Surplus Municipal (General) Fund	161,147,411.00
	Marked Funds Reserves	
A-2	Total Reserves And Surplus	161,147,411.00
A3	Loans Grants, Contributions for Specific Purpose	74,870,678.00
	Secured Loans	-
	Unsecured loans	-
	Total Loans	-
	TOTAL SOURCES OF FUNDS (A1-A3)	236,018,089.00
B	APPLICATION OF FUNDS	
B1	Fixed Assets Capital Work in Progress	110,732,249.00
	Total Fixed Assets	110,732,249.00
B2	INVESTMENTS Investments-General Fund	
	Investments in Fixed Deposits	46,968,311.00
	Total Investments	46,968,311.00
B3	Current Assets, Loans & Advances Stock In Hand(Inventories) Sundry Debtors(Receivables) Prepaid Expenses Cash and Bank Balance Loans, Advances and Deposits	990,890.00 77,958,279.00 150,000.00
	Total Current Assets	79,099,169.00
B4	Current Liabilities and provisions Deposits Received Deposit Works Other liabilities (Sundry Creditors) Provisions	746,640.00
	Total current liabilities	781,317,529.00
B5	Net Current Assets(B3-B4)	78,317,529.00
C	Other Assets.	
D	Misc. Expenditure (to the extent not written off)	
	TOTAL APPLICATION OF FUNDS (B1+B2+B3+B4+B5+C+D)	236,018,089.00
	Notes to the Balance Sheet	

Note:- 1 Many Assets of Nagar Panchayat were transferred to Nagar Parishad in 2008-09, the Valuation of the same has not been maintained and also can not be estimated reliably. Therefore the value of same has not been recorded in the Balance Sheet.

NAGAR PARISHAD MAJHOLI
RECEIPT & PAYMENT ACCOUNT
FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020

HEAD OF ACCOUNT	CURRENT YEAR 2019-20	HEAD OF ACCOUNT	CURRENT YEAR 2019-20
Opening Balances			
Cash Balances(Including Imprest)	0		
Balances With Banks	81008014		
OPERATING RECEIPTS		OPERATING PAYMENTS	
Chungi Charges	14724898.00	Advertisement Exp.	141382.00
Connection Charges	26212.00	Audit fees	748784.00
Development Cess	78298.00	Diesel Exp.	429902.00
Education Cess	96254.00	Election Exp.	282413.00
Market Fees	44695.00	Electical Exp.	572269.00
Other Receipt	11651.00	Electricity Exp	1122352.00
Pratilipi Fees	28481.00	Gst	579530.00
Property Tax	664614.00	Income Tax	622484.00
Rent From Property	7000.00	Legal Expenses	27000.00
Rti	1320.00	Labour Cess	173640.00
Sale of Forms , Publications	173000.00	Library Charges	8802.00
Samekit Kar	315962.00	Mela Exp	177976.00
Samjhota Fees	16250.00	Other Employee Benefit	8244521.00
Stamp Charges	118000.00	Other Expense	342438.00
Stand Charges	395775.00	Parishad Bhata	336600.00
Tank Rental Charges	63960.00	Program Expenses	116662.00
Water Tax	304922.00	Repairs & Maintenance	831801.00
Interest Income from Savings A/c	2850447.00	Royalty	305374.00
Interest Income from FDR	2270606.00	Salary	3022388.00
NON-OPERATING RECEIPTS		NON-OPERATING PAYMENTS	
Loans Received Net	24000000.00	Earmarked Funds	
Deposits Received	194300.00	Deposits Repaid	15380.00
Grant And Contribution For Specific Purposes	17108750.00	Acquisition/ Purchase Of Fixed Assets	37097000.00
Earmarked Funds	0.00	Loan given	50000.00
		Payment to Creditors	11157912.00
		Transfer Of Funds	
		Closing Cash Balance	
		Closing Bank Balance (Net)	77958279.00
Total	144503409.00	Total	144503409.00



NAGAR PARISHAD MAJHOLI
INCOME & EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1ST APRIL 2019 TO 31 ST MARCH 2020

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
Advertisement Exp.	141382.00	Chungti Charges	14724898.00
Audit fees	748784.00	Connection Charges	26212.00
Diesel Exp.	429902.00	Development Cess	78298.00
Election Exp.	282413.00	Education Cess	96254.00
Electical Exp.	572269.00	Market Fees	44695.00
Electricity Exp.	1122552.00	Other Receipt	11651.00
Gst	579530.00	Pratilipi Fees	28481.00
Income Tax	622484.00	Property Tax	664614.00
Legal Expenses	27000.00	Rent From Property	7000.00
Labour Cess	173640.00	Rti	1320.00
Library Charges	8802.00	Sale of Forms , Publications	173000.00
Meia Exp	177976.00	Samekit Kar	315962.00
Other Employee Benefit	8244521.00	Samjhota Fees	16250.00
Other Expense	342438.00	Stamp Charges	118000.00
Parishad Bhatta	336600.00	Stand Charges	395775.00
Program Expenses	116662.00	Tank Rental Charges	63960.00
Repairs & Maintenance	831801.00	Water Tax	304922.00
Royalty	305574.00	Revenue Grant & Subside Received	17108750.00
Salary	3022388.00	Interest from A/	2850447.00
Excess of Income over Exp.	21214377.00	Interest from	22706.00
Total	39301095.00	Total	39301095.00

