

MUNICIPAL COUNCIL AMARKANTHAK

DIST:- ANUPPUR

AUDIT REPORT- 2023-24



Pramod K. Sharma & Co,
Chartered Accountant


लेखापाल
नगर परिषद अमरकंटक
जिला-अनूपपुर (म.प्र.)


मुख्य लेखापाल आ.क.स.
नगर परिषद अमरकंटक
जिला-अनूपपुर (म.प्र.)



PRAMOD K. SHARMA & CO.

Chartered Accountants

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AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL AMARKANTHAK, DISTRICT ANUPPUR (M.P)** for the year ended 31st March 2024, which are in agreement with the books of account maintained by the said Municipal council. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above said concern so far as appears from our examination of books, subject to the comments given below:

1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.
3. In our opinion and to the best of our information and according to explanations given to us, they said accounts give a true and fair view in respect of Receipt & Payment Account for the year ending as on 31st March 2022.

Date:-02-08-2024

Place:-Bhopal

UDIN:- 24076883BKAQUD5723

For PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS



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CA. Pramod K Sharma
(Partner)

Mem. No. : 076883

MUNICIPAL COUNCIL AMARKANTAK

AUDIT OBSERVATIONS

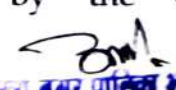
Audit of Revenue

- We have audited the resources of revenue on the sample basis.
- Yes, we checked some Revenue receipts from the counter file of Receipt Book and verified that the money received is also deposited in respective Bank Account.
- CMO gives 2 Working days for the Deposition of Money to the Bank but at the time of auditing we found that there is no delay in the Revenue Receipt and also deposited to the Bank time to time.
- Cash Book has been verified with Receipts and payments vouchers & ROKARIYA receipts cash book.
- No, we have not seemed any Investment on lesser interest rate.

Audit of Expenditures

- We covered the Expenditures on the sample basis during the process of Audit.
- No mistake was found in monthly balance of the Cash Book.
- We verified that Expenditures of Particular schemes were not over Budget and expended according to guidelines, directives, acts and rules issued by Government of India/ State Government.
- All the Expenses were under financial propriety and the Expenditure was according to the financial and administrative sanction accorded by the competent authority.


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- In our view, no such cases occurred in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.

As per the ULB guideline, if the Fire Brigade going outside of Municipal area, there is some decided amount which has to be paid by the other MC is not taken by the ULB.

Audit of Book Keeping

- We couldn't check all the books of accounts which were maintained by the Municipal Council.
- Except Cash book, many registers/records have not been maintained properly. Some observations in respect of records of ULB are as follows -

Accounts Department

Audit observations about accounts department are as follows -

- Cashbook was found without storekeeper's stamp on issue.
- Council stamp was not affixed on cash book for the whole year.
- Grant Register was not issued by the store department.
- Signatures and seal of store keeper were not found on grant register.

Store Department

- Since store records of last year and current year were not available so we are unable to comment.

Revenue Department

- Water tax collection register was found without issuing from store department because seal and signature of store


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keeper, page certification and council stamp were not available on the register.

- Collection books were not issued from store department and council stamp was also not affixed on them.
- We have not been provided all the revenue records so we are unable to comment upon all the revenue sources.

Sanitation Department

- Material usage records were not available during the audit.
- List of vehicles was not found.
- Vehicle and lights repairing registers were not maintained.
- Logbooks were found during the audit.

Since records were not found during the audit, so we are unable to express our opinion about sanitation department.

Water Supply Department

- There was no any record of repairing of motor pumps, hand pumps, pipe lines.
- No record of chemical usage was found during the audit.

Establishment Department

- Charge list or register was not maintained by the ULB.
- Dispatch Register was not found.

PWD Department

- Construction Register was not maintained by the ULB.
- Work files were not provided to us.

Audit of Tenders

- During the audit we have not been provided any tender file. However, on the basis of examination of notes


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attached to the vouchers, we found some irregularities and have been shown at respective place in this audit report.

- No Bank guarantee has been received.

Audit of Grants & Loans

During the audit, we found some observations about grants are as follows -

- We examined all the grants received from the State government and some of their utilization.
- During the Audit, we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital except that all grants have been used for the purpose for which grants have received.

For PRAMOD K. SHARMA & CO.

Date: 02-08-2024
Place: Bhopal



Chartered Accountant

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CA Pramod Kumar Sharma
(Partner)

Mem. No. : 076883

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Municipal Council Amarkantak

BALANCE SHEET

As on 31 March 2023

S.No.	Particulars	Schedule No.	Current Year (Rs) 2023-24	Previous Year (Rs) 2022-23
M	SOURCES OF FUNDS			
A1	Reserves and Surplus			
	Municipal (General) Fund	B-1	1,69,25,600.99	1,66,77,463.91
	Earmarked Funds	B-2	13,01,892.00	13,01,892.00
	Reserves	B-3	2,77,22,234.43	2,66,19,974.44
	Total Reserves and Surplus		4,59,49,727.42	4,45,99,330.35
A2	Grants, Contributions for Loans	B-4	4,99,88,969.00	6,18,87,027.00
	Secured loans	B-5	-	-
	Unsecured loans	B-6	35,35,644.00	42,55,644.00
A3	Total Loans		5,35,24,613.00	6,61,42,671.00
	TOTAL SOURCES OF FUNDS [A1-A3]		9,94,74,340.42	11,07,42,001.35
B	APPLICATION OF FUNDS			
B1	Fixed Assets	B-11		
	Gross Block		22,59,61,847.00	21,49,34,867.00
	Less: Accumulated Depreciation		16,40,95,687.31	15,40,70,967.30
	Net Block		6,18,66,159.69	6,08,63,899.70
	Capital work-in-progress		2,34,32,675.00	2,38,59,862.00
	Total Fixed Assets		8,52,98,834.69	8,47,23,761.70
B2	Investments			
	Investment - General Fund	B-12	-	-
	Investment - Other Funds	B-13	-	-
	Total Investment		-	-
B3	Current assets, loans &			
	Stock in hand (Inventories)	B-14	-	-
	Sundry Debtors (Receivables)	B-15	18,04,626.00	19,97,845.00
	Gross amount outstanding			
	Less: Accumulated provision			
	Prepaid expenses	B-16	60,996.74	79,633.50
	Cash and Bank Balances	B-17	1,70,29,610.99	2,83,55,266.15
	Loans, advances and deposits	B-18	21,003.00	-
	Total Current Assets		1,89,16,236.73	3,04,32,744.65
B4	Current Liabilities and			
	Deposits received	B-7	41,14,866.00	28,71,038.00
	Deposit works	B-8	-	-
	Other liabilities (Sundry)	B-9	2,64,287.00	10,76,693.00
	Provisions	B-10	3,61,578.00	4,66,774.00
	Total Current Liabilities		47,40,731.00	44,14,505.00
B5	Net Current Assets (B3-B4)		1,41,75,505.73	2,60,18,239.65
C	Other Assets	B-19	-	-
D	Miscellaneous Expenditure (to	B-20	-	-
	TOTAL APPLICATION OF		9,94,74,340.42	11,07,42,001.35

Notes to the Balance Sheet - Attached

Date : 02-08-2024

Place : Bhopal

For Pramod K. Sharma & co.

Chartered Accountant

Pramod Sharma

(Partner)

Mem. No. : 076883

नगर परिषद अमरकंटक
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Schedule B-1: Municipal (General) Fund (Rs)

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Developm ent and Maintena nce	Bustee Services	Commerci al Projects	General Account
3101000	Balance as per last account					1,66,77,463.91
	Additions during the year					
	Surplus for the year					2,48,137.08
	Addition					-
	Total (Rs.)					1,69,25,600.99
	Deductions during the year					
3101000	Deficit for the year					-
	Transfers					-
	Balance at the end of the current year					1,69,25,600.99


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

Particulars	Sanchit nidhi	Pension Fund	General Provident fund
(a) Opening Balance	1301892.00	0.00	
(b) Additions to the Special Fund		0.00	
Transfer from Municipal Fund	0.00	0.00	
Interest/Dividend earned on Special Fund Investments	0.00	0.00	
Profit on disposal of Special Fund Investments	0.00	0.00	
Appreciation in Value of Special Fund Investments	0.00	0.00	
Other addition (Specify nature)	0.00	0.00	
Total (b)	1301892.00	0.00	
(c) Payments out of funds			
[I] Capital expenditure on			
Fixed Asset	0.00	0.00	
Others			
[II] Revenue Expenditure on			
Salary, Wages and allowances etc			
Rent Other administrative charges			
[III] Other:			
Loss on disposal of Special Fund Investments			
Diminution in Value of Special Fund Investments			
Transferred to Municipal Fund			
Total (c)	0.00	0.00	
Net Balance of Special Funds (a + b) - (c)	1301892.00	0.00	


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Schedule B-3: Reserves

Account Code	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
	Capital Contribution	2,66,19,974.44	1,11,26,980.00	3,77,46,954.44	1,00,24,720.01	2,77,22,234.43
	Capital Reserve	-	-	-	-	-
	Borrowing Redemption Reserve	-	-	-	-	-
	Special Funds (Utilised)	-	-	-	-	-
	Statutory Reserve	-	-	-	-	-
	Addition	-	-	-	-	-
	Revaluation Reserve	-	-	-	-	-
	Total Reserve funds	2,66,19,974.44	1,11,26,980.00	3,77,46,954.44	1,00,24,720.01	2,77,22,234.43




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Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Others, specify
Account Code	32010	32020	32030	32040	32080
(a) Opening Balance	17,33,299.00	6,01,53,728.00	-		
(b) Additions to the Grants *					
Grant received during the year	71,85,127.00	2,75,21,320.00			
Interest/Dividend earned on Grant Investments					
Profit on disposal of Grant Investments					
Appreciation in Value of Grant Investments					
Other addition	-	-			
- Indra Gandhi Pension Yojna					
- Mukhya mantri Haath thela					
- Swarna Jayanti Rojgar Yojna					
Total (b)	71,85,127.00	2,75,21,320.00	-	-	-
Total (a + b)	89,18,426.00	8,76,75,048.00	-	-	-
(c) Payments out of funds					
Capital expenditure on Fixed Assets	25,14,151.00	86,12,829.00			
Capital Expenditure on Other Revenue Expenditure on Salary, Wages, allowances etc.	18,13,199.00	3,36,64,326.00			
Rent					
Other:					
Loss on disposal of Grant Investments					
Capital Reserve Investments	-	-			
Grants Refunded		-			
Other administrative charges					
Total (c)	43,27,350.00	4,22,77,155.00	-	-	-
Net balance at the year end(a+b)- (c)	45,91,076.00	4,53,97,893.00	-	-	-
Total		4,99,88,969.00			


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Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Loans from Central Government	-	-
	Loans from State government		
	Loans from Govt. bodies & Associations		
	Loans from international agencies		
	Loans from banks & other financial institutions		
	Other Term Loans		
	Bonds & debentures		
	Other Loans		
	Total Secured Loans	-	-

Notes:

- ☐ The nature of the Security shall be specified in each of these categories;
- ☐ Particulars of any guarantees given shall be disclosed;
- ☐ Terms of redemption (if any) of bonds/debentures issued shall be stated, together with the earliest date of redemption;
- ☐ Rate of interest and original amount of loan and outstanding can be provided for every Loan under each of these categories separately;
- ☐ For loans disbursed directly to an executing agency, please specify the name of the Project for which such loan is raised.




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Schedule B-6; Unsecured Loans

Code No.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Loans from Central Government		
	Loans from State government		
	Loans from Govt. bodies & Associations	35,35,644.00	42,55,644.00
	Loans from international agencies		
	Loans from banks & other financial institutions		
	Other Term Loans		
	Bonds & debentures		
	Other Loans		
	Total Un-Secured Loans	35,35,644.00	42,55,644.00

Note: Rate of interest and original amount of loan and outstanding can be provided for every Loan under each of these categories separately.


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Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors	41,14,866.00	28,71,038.00
34020	From Revenues	-	-
	From staff	-	-
	From Others	-	-
	Total deposits received	41,14,866.00	28,71,038.00


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Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year (Rs)	Addition during the Current year (Rs)	Utilization/ Expenditure (Rs)	Balance Outstanding at the end of the current year (Rs)
	Civil Works				
	Electrical works				
	Others				
	Total of deposit works				


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Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
	Creditors	-	-
	Employee Liabilities	-	8,85,596.00
	Interest Accrued and Due	-	-
	Recoveries Payable	2,64,287.00	1,91,097.00
	Government Dues Payable	-	-
	Refunds Payable	-	-
	Advance Collection of Revenues	-	-
	Others	-	-
		2,64,287.00	10,76,693.00


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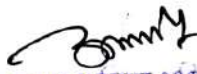


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Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Provision for Expenses	3,61,578.00	4,66,774.00
	Provision for Interest		
	Provision for Other Assets		
	Total Provisions	3,61,578.00	4,66,774.00


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Municipal Council Amarkantak
Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
41010	Land	62,07,102	-	-	62,07,102.00	-	-	-	-	62,07,102	-
41011	Lack & Pond	-	-	-	-	-	-	-	-	-	-
41020	Buildings	2,51,75,007.00	50,86,244	-	3,02,61,251.00	98,00,000	6,21,610	-	1,04,20,815	1,04,20,815	-
	Infrastructure Assets										
41030	* Roads and Bridges	13,40,46,500	30,46,942	-	13,70,93,442.00	11,27,23,000	58,65,820	-	11,85,89,808	1,85,03,524	-
41030	Bridges, Culverts & Flyovers	-	-	-	-	-	-	-	-	-	-
41031	* Sewerage and drainage	97,26,742	8,48,451	-	1,05,75,193.00	51,80,002	6,52,506	-	61,40,488	44,34,705	-
41032	* Water supply	48,68,500	-	-	48,68,500.00	15,76,203	46,183	-	48,22,666	46,243	-
41033	* Public Lighting	1,55,83,124	8,03,411	-	1,64,76,535.00	1,00,00,200	11,19,900	-	1,20,00,263	44,68,274	-
	Other assets										
41034	Sanitation & NIM	-	-	-	-	-	-	-	-	-	-
41040	* Plants & Machinery	13,37,800	1,95,022	-	15,32,822.00	3,72,121	1,39,785	-	5,01,406	10,31,466	-
41050	* Vehicles	95,69,422	2,94,749	-	98,64,171.00	62,17,701	9,00,566	-	71,16,348	27,43,624	-
41060	* Other & other equipment	30,58,468	5,54,111	-	36,12,579.00	23,02,943	2,14,137	-	25,07,080	10,15,499	-
41070	* Furniture, fixtures, fittings and electrical appliances	22,11,282	1,08,000	-	23,19,332.00	13,24,872	1,72,413	-	14,96,966	8,22,347	-
41080	* Other fixed assets	31,52,691	-	-	31,52,691.00	-	-	-	-	31,52,691	-
	Total	21,49,34,867.00	1,10,26,980.00	-	22,59,61,847.00	18,40,70,987.30	1,00,24,720.01	-	18,40,95,687.31	4,18,46,160	-
41210	Work in progress	2,38,50,862.00	9,08,977	98,16,164	2,34,32,675	-	-	-	-	2,34,32,675	-
	Total	23,87,85,729	2,04,15,957.00	98,16,164	24,93,94,532.00	18,40,70,987	1,00,24,720	-	18,40,95,687.31	4,52,98,835	-


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Schedule B-12: Investments - General Funds

Account	Particulars	With whom	Face value	Current year Carrying Cost	Previous year Carrying Cost
	Central Government Securities				
	State Government Securities				
	Debentures and Bonds				
	Preference Shares				
	Equity Shares				
	Units of Mutual Funds				
	Other Investments				
	Total of Investments				
	General Fund				


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Schedule B-13: Investments - Other Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
	Central Government Securities				
	State Government Securities			-	-
	Debentures and Bonds				
	Preference Shares				
	Equity Shares				
	Units of Mutual Funds				
	Other investments			-	-
	Total of Investments General Fund		-	-	-


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Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Stores Loose		
	Tools Others		
	Total Stock in hand	-	-


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Schedule B-15: Sundry Debtors (Receivables)

Account	Particulars	Gross	Provision	Net	Previous year
43110	Receivables for Property Taxes				
	Less than 5 years	1,51,500	-	1,51,500	5,97,795
	More than 5 years*			-	
	Sub - total	1,51,500	-	1,51,500	5,97,795
	Less: State Government Cesses/Levies				
	Net Receivables of Property	1,51,500	-	1,51,500	5,97,795
43120	Receivable of Other Taxes				
	Less than 3 years	24,094	-	24,094	3,11,965
	More than 3 years*	-			
	Sub - total	24,094	-	24,094	3,11,965
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-		-	
	Net Receivables of Fee & User charges Taxes	24,094	-	24,094	3,11,965
43130	Receivable for Water Taxes				
	Less than 3 years	45,897		45,897	1,68,085
	More than 3 years*				
	Sub - total	45,897	-	45,897	1,68,085
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	45,897	-	45,897	1,68,085
43140	Receivables for Other Source				
	Less than 3 years	15,83,135.00		15,83,135	9,20,000.00
	More than 3 years*				
	Sub - total	15,83,135	-	15,83,135	9,20,000
43150	Receivables from Control Account				
		-		-	-
	Sub - total	-	-	-	-
	Total of Sundry Debtors (Receivables)	18,04,626.00	-	18,04,626.00	19,97,845.00


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Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current year (Rs.)	Previous year (Rs)
	Establishment		-
	Administrative		
	Operations & Maintenance	60,996.74	79,633.50
	Total Prepaid expenses	60,996.74	79,633.50


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Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
	Cash Balance with Bank - Municipal Funds		
	Cash In Hand	-	1,39,632.00
45020	Nationalised Banks	1,70,29,610.99	2,82,15,634.15
	Other Scheduled Banks		
	Scheduled Co-operative Banks		
	Post Office		
	Sub-total		
	Balance with Bank - Special Funds		
45021	Nationalised Banks	-	-
	Other Scheduled Banks		
	Scheduled Co-operative Banks		
	Post Office		
	Sub-total		
	Balance with Bank - Grant Funds		
4506000	Nationalised Banks	-	-
	Other Scheduled Banks	-	-
	Scheduled Co-operative Banks		
	Post Office		
	Sub-total		
	Total Cash and Bank balances	1,70,29,610.99	2,83,55,266.15


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Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of	Paid during the current year	Recovered during the year (Rs.)	Balance outstanding at the end of the
	Loans and advances to employees	-	21,003.00	-	21,003.00
	Employee Provident Fund Loans				
	Loans to Others				
	Advance to Suppliers and Contractors				
	Advance to Others				
	Deposit with External Agencies	-	-		
	Other Current Assets				
	Sub -Total				
	Less: Accumulated Provisions against Loans, Advances and Deposits				
	[Schedule B-18 (a)]				
	Total Loans, advances, and	-	21,003.00	-	21,003.00


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Schedule B-19: Other Assets

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
	Deposit Works		
	Other asset control accounts		
Total Other Assets			


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

Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
	Loan Issue Expenses		
	Deferred Discount on Issue of Loans		
	Deferred Revenue Expenses		
	Others		
	Total Miscellaneous expenditure		


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Municipal Council Amarkantak
Income & Expenditure Statement
For the period from 1 April 2023 to 31 March 2024

	Item/ Head of Account	Schedule No	Current Year (Rs)	Previous Year (Rs)
A	INCOME			
	Tax Revenue	IE-1	6,64,711	14,04,793
	Assigned Revenues & Compensation	IE-2	55,34,115	72,02,340
	Rental Income from Municipal Properties	IE-3	1,32,32,893	32,25,134
	Fees & User Charges	IE-4	7,20,445	28,00,674
	Sale & Hire Charges	IE-5	88,000	-
	Revenue Grants, Contributions & Subsidies	IE-6	4,55,02,245	4,91,90,205
	Income from Investments	IE-7	-	-
	Interest Earned	IE-8	1,73,993	3,59,474
	Other Income	IE-9	91,850	36,612
	Total - INCOME		6,60,08,252	6,42,19,232
B	EXPENDITURE			
	Establishment Expenses	IE-10	2,27,59,423	2,11,76,960
	Administrative Expenses	IE-11	67,38,844	56,46,000
	Operations & Maintenance	IE-12	1,96,29,408	2,22,58,827
	Interest & Finance Expenses	IE-13	3,95,075	4,71,181
	Programme Expenses	IE-14	62,12,645	42,75,335
	Revenue Grants, Contributions & subsidies	IE-15	-	-
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation		1,00,24,720	1,10,01,152
	Total - EXPENDITURE		6,57,60,115	6,48,29,454
C	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)</i>		2,48,137	(6,10,222)
D	Add/Less: Prior period Items (Net)	IE-18	-	-
E	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)</i>		2,48,137	(6,10,222)
F	Less: Transfer to Reserve Funds		-	-
G	<i>Net balance being surplus/ deficit carried over to Municipal Fund (E-F)</i>		2,48,137	(6,10,222)

Date : 02-08-2024

Place : Bhopal

For Pramod K. Sharma & co.
Chartered Accountant


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Pramod Sharma
(Partner)
Mem. No. : 076888

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
11001	Property tax	1,17,931	7,97,510
11002	Water tax	5,46,780	4,82,585
11003	Sewerage Tax		-
11004	Conservancy Tax		
11005	Lighting Tax		
11006	Education tax		-
11007	Vehicle Tax		-
11008	Tax on Animals		-
11009	Electricity Tax		-
11010	Professional Tax		-
11011	Advertisement tax		
11012	Pilgrimage Tax		
11013	Export Tax		-
11051	Octroi & Toll		-
11080	Other taxes	-	1,24,698
	Sub-total	6,64,711	14,04,793
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	6,64,711	14,04,793

Schedule IE-1 (a): Remission and Refund of taxes

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
11090-01	Property taxes		
11090-11	Other Tax		
	Total refund and remission of tax revenues	-	-

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
12010	Taxes and Duties collected by others	-	1,01,000
12020	Compensation in lieu of Taxes / duties	55,34,115	71,01,340
12030	Compensations in lieu of Concessions	-	-
	Total assigned revenues & compensation	55,34,115	72,02,340


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Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
13010	Rent from Civic Amenities	63,04,670	32,23,409
13020	Rent from Office Buildings	11,65,405	-
13030	Rent from Guest Houses	121	-
13040	Rent from lease of lands	57,62,697	1,725
13080	Other rents		
	Sub-Total		
13090	Less: Rent Remission and Refunds		
	Sub-total		
	Total Rental Income from Municipal Properties	1,32,32,893	32,25,134

Schedule IE- 4: Fees & User Charges - Income head-wise

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
14010	Empanelment & Registration Charges	-	-
14011	Licensing Fees	-	-
14012	Fees for Grant of Permit	2,169	30,439
14013	Fees for Certificate or Extract	150	-
14014	Development Charges	-	-
14015	Regularization Fees	-	-
14020	Penalties and Fines	39,383	38,291
14040	Other Fees	1,55,775	25,37,725
14050	User Charges	5,22,968	1,47,050
14060	Entry Fees	-	47,100
14070	Service / Administrative Charges	-	-
14080	Other Charges	-	-
	Sub-Total	7,20,445	28,00,674
14090	Less: Rent Remission and Refunds		
	Sub-total	-	-
	Total income from Fees & User Charges	7,20,445	28,00,674

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
15010	Sale of Products		-
15011	Sale of Forms & Publications	88,000	-
15012	Sale of stores & scrap		-
15030	Sale of Others		-
15040	Hire Charges for Vehicles		
15041	Hire Charges for Equipment	-	
	Total Income from Sale & Hire charges - income head-wise	88,000	

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Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
16010	Revenue Grant	4,55,02,245	4,91,90,205
16020	Re-imbursement of expenses	-	-
16030	Contribution towards schemes	-	-
	Total Revenue Grants, Contributions & Subsidies	4,55,02,245	4,91,90,205

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17010	Interest on Investments	-	-
17020	Dividend		
17030	Income from projects taken up on commercial basis		
17040	Profit in Sale of Investments		
17080	Others		
	Total Income from Investments	-	-

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17110	Interest from Bank Accounts	1,73,993	3,59,474
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others		
17180	Other Interest		
	Total - Interest Earned	1,73,993	3,59,474

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
18010	Deposits Forfeited		
18011	Lapsed Deposits		
18020	Insurance Claim Recovery		
18030	Profit on Disposal of Fixed assests		
18040	Recovery from Employees		
18050	Unclaimed Refund/ Liabilities		
18060	Excess Provisions written back		
18080	Miscellaneous Income	91,850	36,612
	Total Other Income	91,850	36,612


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Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
21010	Salaries, Wages and Bonus	1,98,96,346	1,99,40,202
21020	Benefits and Allowances	20,84,692	5,29,755
21030	Pension	-	-
21040	Other Terminal & Retirement Benefits	7,78,385	7,07,003
	Total establishment expenses	2,27,59,423	2,11,76,960

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
22010	Rent, Rates and Taxes		-
22011	Office maintenance	97,412	-
22012	Communication Expenses	88,068	47,922
22020	Books & Periodicals	-	-
22021	Printing and Stationery	5,32,506	12,59,248
22030	Traveling & Conveyance	31,59,000	23,21,670
22040	Insurance	99,966	1,42,534
22050	Audit Fees	35,000	-
22051	Legal Expenses	3,78,390	1,11,990
22052	Professional and other Fees	9,74,700	11,68,455
22060	Advertisement and Publicity	8,84,440	4,49,733
22061	Membership & subscriptions		-
22080	Other Administrative Expenses	4,89,362	84,448
	Total administrative expenses	67,38,844	56,46,000

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
23010	Power & Fuel	34,46,488	38,34,200
23020	Bulk Purchases	-	-
23030	Consumption of Stores	-	-
23040	Hire Charges	11,12,968	9,21,284
23050	Repairs & maintenance -Infrastructure Assets	60,80,774	75,74,115
23051	Repairs & maintenance - Civic	22,87,417	21,18,978
23052	Repairs & maintenance - Buildings	16,35,158	5,5,000
23053	Repairs & maintenance - Vehicles	7,59,758	11,30,136
23054	Repairs & maintenance - Furnitures	49,560	1,45,480
23055	Repairs & maintenance - Office Equipments	1,55,268	
23056	Repairs & maintenance - Electrical Appliances	-	
23059	Repairs & maintenance - Others	-	
23080	Other operating & maintenance expenses	41,02,017	59,81,512
	Total operations & maintenance	1,96,29,408	2,22,58,827



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Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
24010	Interest on Loans from Central		
24020	Interest on Loans from State Government		
24030	Interest on Loans from Government Bodies & Associations	3,74,838	4,48,465
24040	Interest on Loans from International Agencies		-
24050	Interest on Loans from Banks & Other Financial Institutions		
24060	Other Interest		
24070	Bank Charges	20,237	22,716
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	3,95,075	4,71,181

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
25010	Election Expenses	1,65,500	-
25020	Own Programs	33,73,963	27,95,434
25030	Share in Programs of others	26,73,182	14,79,901
	Total Programme Expenses	62,12,645	42,75,335

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
26010	Grants [specify details]		
26020	Contributions [specify details]	-	-
26030	Subsidies [specify details]	-	-
	Total Revenue Grants, Contributions & Subsidies	-	-

Schedule IE-16: Provisions & Write off

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
27010	Provisions for doubtful receivables		
27020	Provision for other Assets		
27030	Revenues written off		
27040	Assets written off		
27050	Miscellaneous Expense written off		
	Total Provisions & Write off		



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Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
27110	Loss on disposal of Assets		
27120	Loss on disposal of Investments		
27180	Other Miscellaneous Expenses		-
	Total Miscellaneous expenses	-	-

Schedule IE-18: Prior Period Items (Net)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Income	-	
18510	Taxes	-	
18520	Other - Revenues	-	
18530	Recovery of revenues written off		
18540	Other income		
	Sub - Total Income (a)	-	-
	Expenses		
28550	Refund of Taxes	-	
28560	Refund of Other Revenues		
28580	Other Expenses		
	Sub - Total Income (b)	-	
	Total Prior Period (Net) (a-b)	-	-


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Municipal Council Amarkantak
Receipts and Payments Account
For the period from 1 April 2023 to 31 March 2024

Account Code	Head of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)	Account Code	Head of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)
	Opening Balances* Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	2,83,55,266	3,23,43,471				
	Operating Receipts				Operating Payments		
110	Tax Revenue	-	-	210	Establishment Expenses	1,16,66,158	87,55,951
120	Assigned Revenues & Compensations	55,34,115	72,02,340	220	Administrative Expenses	54,00,581	55,11,121
130	Rental income from Municipal Properties	95,89,779	24,73,557	230	Operations and Maintenance	45,54,790	2,19,43,665
140	Fees & User Charges	7,20,445	28,00,674	240	Interest & Finance Charges	3,95,075	4,71,181
150	Sale & Hire Charges	88,000	-	250	Programme Expenses	34,61,523	42,75,335
160	Revenue Grants, Contributions & Subsidies	-	-	260	Revenue Grants, Contributions & Subsidies	-	-
170	Income from Investments			270	Purchase of Stores	-	-
171	Interest Earned	1,73,993	3,59,474	271	Miscellaneous expenses	-	-
180	Other Income	91,850	36,612	285	Prior period	-	-
	Non-Operating Receipts-				Non-Operating Payments		
310	Mucipal Fund		-				
330	Loans Received		-	340	Refund of Deposits	4,92,748	3,12,696
340	Deposits Received	2,96,136	49,410	35020	Recoveries Payable	25,47,929	30,78,220
320	Grants and contribution for specific purposes	3,47,06,447	-	35011	Employee Liabilities	99,38,773	1,01,93,661
350	Other Liabilities		4,77,34,610	35010	Creditors	2,73,47,631	1,04,52,742
35090-01	Sale proceeds from Assets		-	35080	Other Liabilities		
35090-02	Realisation of Investment - General Fund		-	36010	Provisions for Expense	4,81,253	4,85,439
35090-02	Realisation of Investment - Other Funds		-	331	Loan repayment	7,20,000	7,20,000
341	Deposit works		-	310	Municipal fund		1,00,545
431	Debtors		-	420	Investments - General Fund		-
	Property tax	3,59,909		421	Investments - Other Funds		-
	Samekit kar	4,89,125		311	Earmarked fund		-
	water tax	6,68,968		460	Loan & Advance	21,003	-
	Rent	29,83,042	22,55,584				
					Closing Balances # Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	1,70,29,611	2,83,55,176
	TOTAL	8,40,57,075	9,52,55,732		TOTAL	8,40,57,075	9,52,55,732

Date : 02-08-2024

Place : Bhopal


मुख्य नगरपालिका अधिकारी
नगर परिषद अमरकंटक
जिला-झुपपुर (म.प्र.)


मुख्य नगरपालिका अधिकारी
नगर परिषद अमरकंटक
जिला-झुपपुर (म.प्र.)



For Pramod K. Sharma & co.
Chartered Accountant


Pramod Sharma
(Partner)
Mem. No. : 076883

As on 31 March 2023

Total

25

मुख्य नगर पालिका आदेश
नगर परिषद अमरकंटक
जिला-खण्डगढ़ (प.प.)

लेखाधिकारी
नगर परिषद अमरावती
जिल्हा-अहमदनगर (म.प्र.)

100

Pranod Sharma
(Partner)
Mem. No. : 076883

PRANOD A. SHARMA & CO., CHARTERED ACCOUNTANTS

Mem. No. : 076883

Municipal Council Amarkantak
3636
BANK RECONCILIATION STATEMENT
As On 31 March 2024

Closing Balance As Per Pass Book		5,01,314.00
Opening Difference		-
Add -Amount Dr in Pass Book But not cr. In Cash Book	Date	Amount
	02-02-24	-
		-
		-
Less - Amt Cr in Pass Book But Not Dr in Cash Book	date	Amount
		-
		-
		-
Amount Difference In Payment Sidde	Cash Book	Passs Book
		-
Amount Cr In Cash Book But Not dr In Pass Book	Date	Amount
		-
		-
		-
Add _ Bank Charges	Date	Amount
		-


 प्रमोद कुमार शर्मा
 नगर परिषद अमरकंटक
 जिला-बलसोर (म.प्र.)


 नगर परिषद अमरकंटक
 जिला-बलसोर (म.प्र.)



less_Interest		-	(64,243.00)
	Date	Amount	
	01-07-23	33,085.00	
	01-10-23	26,630.00	
	31-03-24	4,528.00	
		64,243.00	
Closing Balance As Per tally			4,37,071.00
			4,37,071.00


 लेखापाल
 नगर पालिका अमरकंटक
 जिला-अद्वयन (म.प्र.)


 मुख्य लेखापालिका अधिकारी
 नगर पालिका अमरकंटक
 जिला-अद्वयन (म.प्र.)



Municipal Council Amarkantak
1529
BANK RECONCILIATION STATEMENT
As On 31 March 2024

Closing Balance As Per Pass Book		-
Opening Difference		-
Add -Amount Dr in Pass Book But not cr. In Cash Book	Date	Amount
	02-02-24	-
		-
Less - Amt Cr in Pass Book But Not Dr in Cash Book	date	Amount
		-
		-
Amount Difference In Payment Sidde	Cash Book	Passs Book
		-
Amount Cr In Cash Book But Not dr In Pass Book	Date	Amount
		-
		-
Add _ Bank Charges	Date	Amount
		-
		-
less _Interest	Date	Amount
	25-03-24	3,126.00
		3,126.00
Closing Balance As Per tally		(3,126.00)

लेखापाल
नगर परिषद अमरकंटक
जिला-अनूपपुर (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद अमरकंटक
जिला-अनूपपुर (म.प्र.)



Municipal Council Amarkantak
70020
BANK RECONCILIATION STATEMENT
As On 31 March 2024

Closing Balance As Per Pass Book			-
Opening Difference			-
Add -Amount Dr in Pass Book But not cr. In Cash Book			-
	Date	Amount	
	19-01-24	-	
	19-01-24	-	
		-	
Less - Amt Cr in Pass Book But Not Dr in Cash Book			(20,000.00)
	date	Amount	
	14-02-24	20,000.00	
	02-04-23	-	
		20,000.00	
Amount Difference In Payment Sidde			
	Cash Book	Passs Book	
20-04-23	4,400.00	4,440.00	40.00
10-01-2024 income site	3,382.00	3,382.07	(0.07)
Amount Cr In Cash Book But Not dr In Pass Book			-
	Date	Amount	
		-	
		-	
Add _ Bank Charges			-
	Date	Amount	
		-	
		-	


 प्रमोद कुमार शर्मा
 नगर परिषद अमरकंटक
 जिला-अमरपुर (म.प्र.)


 मुख्य नगर पालिका अधिकारी
 नगर परिषद अमरकंटक
 जिला-अमरपुर (म.प्र.)



less_totaling mistake

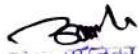
Date	Amount
06-04-23	23,066.99
27-04-23	72,069.00
16-08-23	59.00
16-06-23	(47,937.00)
	47,257.99

(47,257.99)

Closing Balance As Per tally

(67,218.06)


प्रमोद क. शर्मा
नगर परिषद अमरकंटक
बिलासपुर (म.प्र.)


मुख्य नगर पालिका अधिकारी
नगर परिषद अमरकंटक
बिलासपुर (म.प्र.)



Municipal Council Amarkantak
1346
BANK RECONCILIATION STATEMENT
As On 31 March 2024

Closing Balance As Per Pass Book			-
Opening Difference			-
Add -Amount Dr in Pass Book But not cr. In Cash Book			-
	Date	Amount	
	01-11-23	95,760.00	95,760.00
		95,760.00	
Less - Amt Cr in Pass Book But Not Dr in Cash Book			-
	date	Amount	
		-	
		-	
		-	
Amount Difference In Payment Sidde			-
	Cash Book	Passs Book	
20-04-23	-	-	-
Amount Cr In Cash Book But Not dr In Pass Book			-
	Date	Amount	
	23-08-23	-	-
		-	
Add _ Bank Charges			-
	Date	Amount	
		-	
		-	
less _Interest			-
	Date	Amount	
	25-03-24	-	-
		-	
		-	
Closing Balance As Per tally			95,760.00


 प्रसाद क. शर्मा
 नगर परिषद अमरकंटक
 जिला-सुन्तपुर (म.प्र.)

मुख्य नगर पालिका अधिकारी
 नगर परिषद अमरकंटक
 जिला-सुन्तपुर (म.प्र.)



Municipal Council Amarkantak
70031
BANK RECONCILIATION STATEMENT
As On 31 March 2024

Closing Balance As Per Pass Book			32,17,617.97
Opening Difference			-
Add -Amount Dr in Pass Book But not cr. In Cash Book			-
	Date	Amount	-
			-
			-
Less - Amt Cr in Pass Book But Not Dr in Cash Book			-
	date	Amount	-
	02-04-23		-
			-
Amount Difference In Payment Sidde			-
	Cash Book	Passs Book	-
20-04-23			-
Amount Cr In Cash Book But Not dr In Pass Book			-
	Date	Amount	-
	23-08-23		-
			-
Add _ Bank Charges			-
	Date	Amount	-
			-
less _Interest			(40,380.00)
	Date	Amount	
	25-12-23	19,645.00	
	25-03-24	20,735.00	
		40,380.00	
Closing Balance As Per tally			31,77,237.97

31,77,237.97


चंदन
नगर परिषद अमरकंटक
जिला-अनूपपुर (म.प्र.)




मुख्य नगर पालिका अमरकंटक
नगर परिषद अमरकंटक
जिला-अनूपपुर (म.प्र.)

Municipal Council Amarkantak
7599
BANK RECONCILIATION STATEMENT
As On 31 March 2024

Closing Balance As Per Pass Book			10,634.66
Opening Difference			-
			-
Add -Amount Dr in Pass Book But not cr. In Cash Book	Date	Amount	-
	01-11-23	-	-
			-
			-
Less - Amt Cr in Pass Book But Not Dr in Cash Book	date	Amount	-
			-
			-
			-
Amount Difference In Payment Sidde	Cash Book	Passs Book	-
	20-04-23	-	-
Amount Cr In Cash Book But Not dr In Pass Book	Date	Amount	-
	23-08-23	-	-
			-
			-
Add _ Bank Charges	Date	Amount	-
			-
			-
			-
less _Interest	Date	Amount	(71.00)
	25-03-24	71.00	
	25-03-24	-	
			-
		71.00	
Closing Balance As Per tally			10,563.66



[Signature]
 नगर परिषद अमरकंटक

[Signature]
 मुख्य नगर पालिका अमरकंटक
 नगर परिषद अमरकंटक
 लिख-अमरकंटक (म.प्र.)

Nagar Palika Amarkantak
STATEMENT OF CASHFLOW
(As On 31 March 2024)

(AMOUNT IN RUPEES)

Particulars	Previous Year (Rs.) 2022-23		Current Year (Rs.) 2023-24	
[A] Cash Flows from Operating Activities				
Gross Surplus Over Expenditure		(6,10,132.14)	2,48,137.08	2,48,137.08
<u>Add: Adjustments For</u>				
Depreciation	1,10,01,152.03		1,00,24,720.01	
Interest And Finance Expenses	4,71,180.60	1,14,72,332.63	3,95,075.00	1,04,19,795.01
<u>Less: Adjustments For</u>				
Profit On Disposal Of Assets	-		-	
Net Of Adjustments Made To Municipal Funds	(1,00,545.10)		-	
Investment Income	-		-	
Transfer To Reserves	66,74,176.00		1,11,26,980.00	
Interest Income Received	3,59,474.00	69,33,104.90	1,73,993.00	(1,13,00,973.00)
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		1,77,95,305.39		2,19,68,905.09
Changes In Current Assets And Current Liabilities				
(Increase)/Decrease In Sundry Debtors	99,214.00		1,93,219.00	
(Increase)/Decrease In Stock In Hand			-	
(Increase)/Decrease In Prepaid Expenses	(16,733.50)		18,636.76	
(Increase)/Decrease In Other Current Assets	-	82,480.50	(21,003.00)	
(Decrease)/Increase In Deposits Received	(2,63,286.00)		12,43,828.00	
(Decrease)/Increase In Deposits Work				
(Decrease)/Increase In Other Current Liabilities	(4,05,937.00)		(8,12,406.00)	
(Decrease)/Increase In Provisions	(18,665.00)	(6,87,888.00)	(1,05,196.00)	
Extra ordinary items (please specify)				5,17,078.76
Capital contribution				
Net Cash Generated from / (Used In) Operating Activities [A]		1,71,89,897.89		2,74,85,983.85
[B] Cash Flows from Investing Activities				
Purchase Of Fixed Assets And Cwip	66,74,176.00		1,11,26,980.00	
(Increase)/Decrease In Special Funds/ Grants	-		-	
(Increase)/Decrease In Earmarked Funds	-		-	
(Increase)/Decrease In Reserve ' Grant Against Fixed Asset'	43,26,976.03		(10,02,259.99)	
(Purchase) Of Investments		1,10,01,152.03	-	1,01,24,720.01
<u>Add:</u>				
Proceeds From Disposal Of Assets	-		-	
Proceeds From Disposal Of Investments	-		-	
Investment Income Received	-		-	
Interest Income Received	3,59,474.00	3,59,474.00	1,73,993.00	1,73,993.00
Net cash generated from/(used in) Investing activities [B]		1,13,60,626.03		1,02,98,713.01
[C] Cash flows from Financing Activities				
<u>Add:</u>				
Loans From Banks/ Others Received	-		-	
<u>Less:</u>				
Interest & Finance Expenses	4,71,180.60	(4,71,180.60)	(3,95,075.00)	(3,95,075.00)
Net Cash Generated From/(Used In) Financing Activities [C]		(1,11,706.60)		(3,95,075.00)
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)		2,84,38,817.32		3,23,89,921.86
Cash And Cash Equivalent At Beginning Of The Period		3,23,43,470.89		2,83,55,266.15
Cash and cash equivalent at end of the period		2,83,55,176.15		2,83,55,176.15
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:		2,83,55,266.15		2,83,55,266.15
Cash balances	1,39,632.00		-	
Bank balances	2,82,15,634.15		1,70,29,610.99	1,70,29,610.99
Total Of The Breakup Of Cash And Cash Equivalents	2,83,55,266.15			


 प्रमोद कुमार शर्मा
 चार्टर्ड अकाउंटेंट्स
 नगर पालिका अमरकंटक
 जिला-अनूपपुर (म.प्र.)



मुख्य नगर पालिका अमरकंटक
 नगर पालिका अमरकंटक
 जिला-अनूपपुर (म.प्र.)

REVISED ABSTRACT SHEET FOR REPOTION ON AUDIT PARAs FOR FINANCIAL YEAR 2023-24

NAME OF ULB :- AMARKANTAK
NAME OF AUDITOR :- PRAMOD K. SHARMA & Co.

PARAMETERS		DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
Sr No		Receipts in Rs.				
1	Audit of Revenue	2022-23	2023-24	% of Growth		
A. REVENUE COLLECTION						
a.	Property Tax	4,88,571.00	3,59,909.00	-26.33%	Tax collection has increased slightly.	Council should keep on working towards increasing the collection rate in the up coming years.
b.	Consolidated Tax	2,36,123.00	3,81,252.00	61.46%	Tax collection has increased slightly.	Council should keep on working towards increasing the collection rate in the up coming years.
c.	Development Tax	69,996	53,961	-22.91%	Tax collection has increased slightly.	Council should keep on working towards increasing the collection rate in the up coming years.
d.	Education Cess	54,732	53,912	-1.50%	Tax collection has increased slightly.	Council should keep on working towards increasing the collection rate in the up coming years.
TOTAL (A)		8,49,422	8,49,034			

B. NON REVENUE COLLECTION						
a.	Rent of Land & Buliding/Shops	24,58,583	29,83,042.00	21.33%	Rent collection has increased gracefully.	Council should keep efforts to maintain such a good growth rate in up coming year in collection of revenue
b.	Water Tax	7,42,585	6,68,968	-9.91%	Tax collection has increased slightly.	Council should take strict action towards generating the revenue collection and removing the negativity.
d.	Other Fees & Taxes	-	-		Other Tax collection has increased slightly.	Council should take strict action towards generating the revenue collection and removing the negativity.
TOTAL (B)		32,01,168	36,52,010			

GRANT TOTAL (A) + (B) 40,50,590.00 45,01,044.00



प्रमोद क. शर्मा & को.
चार्टर्ड अकाउंटन्ट्स
सनीलपुर (य.प.)

प्रमोद क. शर्मा & को.
चार्टर्ड अकाउंटन्ट्स
सनीलपुर (य.प.)

Sr No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	Some bills and vouchers were found with irregularities regarding necessary aspects.	During the audit, some vouchers were found with irregularities which were suggested for rectification and for paying attention in future. (For more details Refer Observation sheet)	Council should obtain proper bills and should maintain vouchers properly with all regards.
3	Audit of Book Keeping	We checked the books of accounts which maintained and made available for us during the audit by the Municipal Council.	All departments had some issues regarding book keeping. (For more details Refer Observation sheet)	Council should maintain proper books of accounts for all departments
4	Audit of FDRs	While Auditing, we found that there were 02 FDRs in the ULB.	FDR register was not maintained by the council. FDRs have not been renewed on time. (For more details Refer Observation sheet)	Proper Register should be maintained & Interest on FDRs should be recorded in cashbook timely. Desired FDRs should be renewed on time when get matured.
5	Audit of Tenders / Bids	1. We examined Tenders/bids documents on the basis of note sheets attached with the vouchers and some files which were made available for us during the audit. 2. Tenders which were found during the audit have followed proper tendering procedures.	As per our observation, ULB has followed by the council.	Proper Files/Records should be maintained for Tenders & Bids and proper process should be followed.




 प्रमोद कुमार शर्मा
 नगर परिषद अमरसिक-5
 जिला-अजमेर (रा.प.)


 प्रमोद कुमार शर्मा
 नगर परिषद अमरसिक-5
 जिला-अजमेर (रा.प.)

6	Audit of Grants & Loans	Refer the "Audit of Grants & Loans" head of audit observation sheet	During Audit we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital. Except that all grants have been used for the purposes for which grants have been received.	Grants Register must be Prepared as per ULB approved format.
7	Incidences relating to diversion of fund from Capital receipts/ grants / Loans to Revenue Nature Expenditure and from one scheme / Project to another	No Such diversion of fund We didn't found any incidences relating to diversion of funds from Capital receipts \ Grants \ Loans to Revenue Nature Expenditure and from one scheme to another scheme.	No Such Observation Found	There Should be proper bifurcation of capital and revenue nature receipts and expenditure.
a.	Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.	575.35%	No Such Major Observation found	The total revenue expenses are high in comparison of Income, so council should make more efforts to meet out the Expenditure form its Revenue Receipts.
b.	Percentage of Capital Expenditure with respect to total Expenditure	25.27%	No Such Major Observation found	The capital expenditures are slightly low in comparison of Total expenditures, Council should make policies to increase the percentage of capital expenditures so that council can have more valuable assets.
8	Whether all the temporary advances have been fully recovered or not	advances given during the year	No observations	Advances should be recovered regularly from salary of employees and proper register should be maintained, (when given)
9	Whether bank reconciliation statement is being regularly prepared.	Bank Reconciliation Statements were prepared.	No observations	BRs should be prepared on monthly/ yearly basis.

Date :
Place : Bhopal

For Pramod K. Sharma & Co.
Chartered Accountant

CA Pramod Kumar Sharma
(Partner)



(Handwritten signatures and notes in Hindi)
 1. नगर परिषद अधिनियम 1973-अनुच्छेद 17 (2)
 2. नगर परिषद अधिनियम 1973-अनुच्छेद 17 (2)
 3. नगर परिषद अधिनियम 1973-अनुच्छेद 17 (2)