



HARISH K. SHARMA & ASSOCIATES
Chartered Accountants

Email. cajitendrasn@gmail.com

Mob. 9926663525

CA JITENDRA SONI
(PARTNER)

FCA, B.COM

Mem no. 416189

Auditors report

1. We have examined the account of receipt and payment, the Municipal Council is attached to KEVLARI, SEONI (MP).
2. We certify that the receipt and payment account are with the books of account kept in KEVLARI.
3. (a) We report the following observations / observations / discrepancies / discrepancies
 1. It is the responsibility of financial statement management. Our responsibility is to express an opinion on these financial statements based on our audit.
 2. We audited according to the generally accepted auditing standards in India. Those standards require that we plan and audit to obtain reasonable assurance about whether financial statements are free of material evidence to assess accounting principles used and key estimates made by management, As well as evaluate the overall financial statement presentation. Vouchers checked on a trial basis. We believe our audit provides a reasonable basis for our opinion.
 3. Cashbook opening balance has been considered as per the final audit report.
 4. The institute is maintaining accounts on cash basis and they do not have any initial balance sheet data and hence we are unable to generate balance sheet.
 5. We have conducted audit as per tally data provided to us.
 6. We have prepared only Receipts & Payment account because in last year audit report Balance Sheet was not prepared.

(B) Subject to the above, -

1. We have obtained all the information and explanations which, to our knowledge and belief, were necessary for audit purposes.
2. In our opinion, proper books of account have been kept by the assessee's office so far, which is revealed by the examination of our books.

In our opinion and according to our information and the interpretations given to us, read the said account with notes, if any, give a correct and impartial view: -

1. In the case of receipt and payment, account of the assessee's surplus for that year expired on that date.
2. Notes of accounts are attached to the report.

CMO

ACCOUNTANT

Place: Jabalpur

Date: 30-09-2023

For Harish K. Sharma & Associates
Chartered Accountants



AUDIT OBSERVATIONS

	SR. NO.	Description	Observation in Brief	Suggestions
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 compensation in lieu of Octroi and Passenger Tax etc. Levy and calculation of taxes, fees etc. is not checked by us.	No Suggestion
	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, during verification we have not come across any case where money received is not duly deposited with bank..	Cheque register & BRS should be prepared on daily basis with proper authorization.
	III.	Percentage of revenue collection increases decreases in various heads in property tax samekitkar, shikshaupkar ,nagariyavikasupkar and other tax, compared to previous year shall be part of report.	Details as per Annexure-1.	
	IV.	Delay beyond 2 working days shall be immediately brought to the notice of commissioner/CMO.	We have found some instances where Delay in receipts deposited in bank beyond 2 working days and brought to the knowledge of CMO.	CMO should check whether cash has been deposited to the bank on daily basis or not
	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.	Budgeted yearly targets were fixed for revenue recoveries. ULB did not achieve its yearly revenue recovery targets.	
	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.	ULB does not make any fixed Deposit.	ULB should follow accounting standards in compliance with



Schedule B - 9 : Construction and Related expenses

PARTICULARS	C.Y. 2022-23
Construction of Drains	-
Construction of Roads	-
Construction of Boundry wall	-
Construction of FSTP	-
Construction of Fire brigade shed	-
Construction of Toilet	-
Construction of platform	-
Construction of Pedestal	-
Construction of kanji house	-
Construction of community Hall	-
Construction of shop	-
Other Construction exp. (Material)	-
Sub - Total (Schedule B-9)	0.00

Schedule B - 10 : Purchase of machines, Equipments & Vehicles

PARTICULARS	C.Y. 2022-23
Purchase of Office Equipments	6495.00
Purchase of tree cutting machine	-
Purchase of fire brigade vehicle	-
Welding machine	-
purchase of fitting machine	-
Sub - Total (Schedule B-10)	6495.00

Schedule B - 11 : Tax,Gst & Tds

PARTICULARS	C.Y. 2022-23
TDS return	-
Income tax	-
GST TDS	-
GST	302174.00
Sub - Total (Schedule B-11)	302174.00



Schedule B - 5 : Programme Expenses

PARTICULARS	C.Y. 2022-23
Election Expenses	21820.00
Own Programmes- [Festival Expenses)	16160.00
MIC DJ	-
Share in Programmes of others	-
Sub - Total (Schedule B-5)	37980.00

Schedule B - 6 : Revenue Grants, Contribution & Subsidies

PARTICULARS	C.Y. 2022-23
MP Mulbhoot Grant	16878958.00
Other Grant	74269.00
Subsidies	-
Sub - Total (Schedule B-6)	16953227.00

Schedule B - 7 : Provisions and Write off

PARTICULARS	C.Y. 2022-23
Provisions for Doubtful receivables	-
Provisions for Other Assets	-
Revenues written off	-
Assets Written off	-
Miscellaneous Expenses written off	-
Sub - Total (Schedule B-7)	0

Schedule B - 8 : Other Expenses

PARTICULARS	C.Y. 2022-23
Loss on disposal of Assets	-
Water Ways	-
DPR	-
cleanliness MIC	-
DPS	-
Budget DL	-
CM urban drinking water payment	-
CM adhosancharna third stage	-
labour Payment Return	-
Fire Tendor	7360.00
Advances	-
Loss on disposal of Investments	-
Other Miscellaneous Expenses	-
Sub - Total (Schedule B-8)	7360.00



Schedule B - 3 : Operation & Maintenance

PARTICULARS	C.Y. 2022-23
Power & Fuel	257828.00
sanitizer and Corona kit	-
chain machine	-
Purchase of Almirah	-
Pipeline connection	-
Painting	-
Curtain	-
Purchase of camera	-
Tent Rent	-
ambedkar railing	-
Urinal expense	-
Purchase of shilapat	-
Toilet material	-
Flag	-
Pond cleaning	-
Vehicle Rent	-
Street Lighting	-
Repair & Maintenance - Infrastructure Assets	-
Repair & Maintenance - Civil Amenities	-
Repair & Maintenance - Buildings	-
Repair & Maintenance - Vehicles	12200.00
Repair & Maintenance - Others	-
Other Operating & Maintenance Expenses	-
Sub - Total (Schedule B-3)	270028.00

Schedule B - 4 : Interest & Finance Charges

PARTICULARS	C.Y. 2022-23
Interest on loans from Central Government	-
Interest on loans from State Government	-
Interest on loans from Government Bodies & Association	-
Interest on loans from International Agencies	-
Interest on loans from Banks & other Financial	-
Other Interest	-
Loan Repayment(Hudko Bank)	-
15th Finance	-
Bank Charges	2123.40
Other Finance Expenses	-
Sub - Total (Schedule B-4)	2123.40



Schedule B - 1 : Establishment Expenses

PARTICULARS	C.Y. 2022-23
Salaries and Wages	8807923.00
Leave Encashment	661579.00
Public Servant Worker Wages	-
GPF	146339.00
Gratia, Bonus Octroi, Bonus	-
Benefits and Allowances	-
Allowances	21700.00
EPF filing	-
Other Terminal and Retirements Benefits	-
Scheme Expenses	-
Sub - Total (Schedule B-1)	9637541.00

Schedule B - 2 : Administrative Expenses

PARTICULARS	C.Y. 2022-23
Rent/ Rates and Taxes	-
Purchase of Furniture	-
Purchase of LED	-
Drain Cleaning	-
Digital signature	-
Printing & Stationary	5430.00
Computer expenses	-
Fire brigade worker	-
Newspaper	-
Fire brigade driver	-
Travelling and Conveyance	79181.00
Vehicle Insurance	50000.00
Electricity expenses	390621.00
Dustbin	-
Telephone expenses	2121.00
Solid Waste Collection Expenses	-
Mineral Tax	-
Audit Fees	121300.00
Advocate honorarium	-
Tree cutting	-
Uniform stitching	-
Cortage	-
Legal Fees	30000.00
Professional and Other Fees	-
Advertisements and Publicity	65200.00
Internet expense	-
General Office Exp.	-
Other- [Adm. Expenses]	-
Store/ Material Supply	-
Sub - Total (Schedule B-2)	743853.00



Schedule A - 9 :Other Income

PARTICULARS	C.Y. 2022-23
Deposits Forfeited	-
Amount Returned	-
Tap Deposit	-
Tap Connection Test	-
Commissioner	53271.00
Animal fines	900.00
Voter List	5610.00
Profit on Disposal of Fixed Assets	-
Sale of Flag	21458.00
Unclaimed Refund/Liabilities	-
Excess Provision Written bank	-
Miscellaneous Income	-
Funeral Income	-
Lease of Lands	-
Lease of Lands (Bhu Bhatak/Parmision Shulk)	-
Miscellaneous Income	-
Sub - Total (Schedule A-9)	81239.00

Schedule A - 10 : Deposits

PARTICULARS	C.Y. 2022-23
Deposit of seized amount of general election	-
Sambal agrim amount deposit	-
Security Deposit	-
Sub - Total (Schedule A-10)	0.00



Schedule A - 6 : Revenue Grants, Contribution & Subsidies

PARTICULARS	C.Y. 2022-23
Revenue Grant	2745000.00
State Finance Commission	2605000.00
MP Development	19925958.00
Moolbhoot	-
Kayakalp	-
CM Pond Construction	-
Girls marriage	-
Ladli Behna	4581000.00
15th Finance	24793196.00
Chungi	-
Building Construction	28631071.00
Other Grant	-
Contribution toward Schemes	83281225.00
Sub - Total (Schedule A-6)	

Schedule A - 7 : Income From Investments

PARTICULARS	C.Y. 2022-23
Interest on Investment	-
Dividend	-
Income From Projects taken up on commercial bas	-
Profit in Sale Investment	-
other	-
Sub - Total (Schedule A-7)	0

Schedule A - 8 : Interest Earned

PARTICULARS	C.Y. 2022-23
Interest From Bank Account	-
Interest on Loss and advances to Employees	-
Interest on loans to others	-
other Interest	-
Sub - Total (Schedule A-8)	0.00



Schedule A - 4 : Fees & User Charges

PARTICULARS	C.Y. 2022-23
House Registration charges	30390.00
Building Renaming fees	189190.00
Licensing- (License Fee)	765.00
Karmkar card fees	
Fees for Certificate or Extract Dev, Betterment, Demolition, Space	10000.00
Fees from crakers shop	
Contribution, Parking, Development charges	
Regularization Fees	400.00
Penalties and Fines	
Other Fees	
Stamp duty on Transfer	9580.00
Water Tanker Fees	
Road Cutting Charges	276616.00
Application Fees	
Documentation Charges	
Reservation Fees	
User Fees (Online Income)	-
Entry Fees	-
Service/Administrative Charges (Kachra Prabandak)	-
Other Charges/ income (Bhu Khand Vibhajan Shulk)	-
Sub - Total (Schedule A-4)	516941.00

Schedule A - 5 : Sales & Hire Charges

PARTICULARS	C.Y. 2022-23
Product Sale	-
Plot Sale	-
Tender Form	
Sale of Tender papers and other forms	11800.00
Sale of Store and Scrap	
Sale of other	
Hire Charges for Vehicle	-
Hire Charges for Equipment	-
Sub - Total (Schedule A-5)	11800.00



Schedule A - 1 : Tax Revenue

PARTICULARS	C.Y. 2022-23
Property Tax	730236.00
Water Tax	1551722.00
Sewerage Tax	-
Conservancy Tax	-
Education Tax	79949.00
Lighting Tax	11850.00
Passenger Tax	-
Electricity Tax	10000.00
Consolidated Tax	-
Professional Tax	-
Advertisement Tax	-
Cess	-
Town & Development cess	-
Swachta Kar	-
Other Taxes	171070.00
Market Tax	987750.00
Sub - Total (Schedule A-1)	3542577.00

Schedule A-2 : Assigned Revenue & Compensation

PARTICULARS	C.Y. 2022-23
Taxes and Duties Collected by Other	-
Compensation in lieu of Taxes / duties	-
Compensation in lieu of Taxes Concessions	-
Sub - Total (Schedule A-2)	0

Schedule A - 3 : Rental Income form Municipal Properties

PARTICULARS	C.Y. 2022-23
Rent From Building	1955
Water Tanker Rent	-
Rent From Office Buildings (Shop Premium)	-
Rent From Doss House	-
Rent From Guest House	-
Rent From Lease Land	-
Rent from shopping complex	-
Others Rents	171,197.00
Sub - Total (Schedule A-3)	173,152.00



NAGAR PARISHAD , KEVLARI

RECEIPTS AND PAYMENTS

(FOR THE PERIOD FROM 1 APRIL 2022 TO 31 MARCH 2023)

RECEIPT	SCHEDULE	AMOUNT	PAYMENT	SCHEDULE	AMOUNT
Opening Balance		89,582,265.10	Establishments Exp	B-1	9637541.00
Tax Revenue	A-1		Administrative Expenses	B-2	743853.00
Assigned Revenue & Compensation	A-2	3542577.00	Operation & Maintenance	B-3	270028.00
Rental Income form Municipal Properties	A-3	0.00	Interest & Finance Charges	B-4	2123.40
Fees & User Charges	A-4	173152.00	Programme Expenses	B-5	37980.00
Sales & Hire Charges	A-5	516941.00	Revenue Grants, Contribution & Subsidies	B-6	16953227.00
Revenue Grants, Contribution. & Subsidies	A-6	11800.00	Provisions and Write off	B-7	0.00
Income From Investments	A-7	83281225.00	Other Expenses	B-8	7360.00
Interest Earned	A-8	0.00	Construction and Related expenses	B-9	0.00
Other Income	A-9	0.00	Purchase of machines, Equipments & Vehicles	B10	6495.00
Deposits	A-10	81239.00	Tax,Gst & Tds	B-11	302174.00
		0.00	Payment to creditors for Work		26169757
			Closing Balance		123058660.70
		177189199.10			177189199.10

CMO

ACCOUNTANT

DATE - 30/09/2023

PLACE-JABALPUR

FOR HARISH K. SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS
557C
JABALPUR
PARTNER-CA. JITENDRA SONI
MEM. NO.-416189
UDIN-23416189BGWSQN2593

Revised abstract sheet for reporting on Audit Paras for Financial Year 2022-23

Name of ULB : KEVLARI

Name of Auditor : CA. JITENDRA SONI

Sr. No.	Parameters	Description				Observation in Brief	Suggestions
1 Audit of Revenue							
राजस्व कर वसूली		Receipt in Rupees					
		Year 2021-22	Year 2022-23	Growth	% of Growth		
(a)	संपत्ति कर	215057.00	730236.00	515179.00	239.55		
(b)	समेकित कर	1650.00	0.00	-1650	-100.00		
(c)	नगरीय विकास उपकर	810.00	0	-810	-100.00		
(d)	शिक्षा उपकर	50346.00	79949	29603	58.80	Collection of tax compare to previous year is satisfactory other than Other Income.	ULB should take steps to recover its previous dues & collection .
	कुलयोग	267863.00	810185	542322	202.46		
(a)	गैर राजस्व वसूली						
	भवन भूमि किराया	30855.00	1955.00	-28900	-93.66		
(b)	जल उपभोक्ता प्रभार	690110.00	1551722	861612	124.85		
(c)	ठोस अपशिष्ट उपभोक्ता प्रभार	0.00	0	0.00	0.00		
(d)	अन्य कर/ शुल्क	74260.00	171070.00	96810.00	130.37		
	कुलयोग	795225	1724747	929522	116.89		
	महायोग	1063088	2534932	1471844	138.45		



AUDIT OF COMPARISON OF EXPENDITURE FROM VARIOUS HEADS	I.	(a) Percentage of revenue expenditure (establishment, salary, Operation & Maintenance) with respect to revenue receipt (tax and non-tax) excluding Octroi, Entry tax, stamp duty and other grants etc.	229.039 9907569.00 / 4325709.00	-
		(b) Percentage of capital expenditure with respect to Total expenditure.	0	-
AUDIT OF ADVANCE		Whether all the temporary advance have been fully recovered or not	As per the documents provided to us there are certain advances which are to be recovered till the date of audit.	The ULB should apply strict measures for recovery of advances.
AUDIT OF BRS		Whether the bank reconciliation statement have been regularly prepared.	There is no requirement to prepare BRS.	-

DATE- 30-09-2023

PLACE-JABALPUR

FOR HARISH K. SHARMA & ASSOCIATES
CHARTERED ACCOUNTANTS

PARTNER- CA. **HIENDRA SONI**

MEM. NO. -416189

UDIN-23416189BGWSQN2593



GRANTS AND LOANS.

	the audit of grants given by central government and its utilization.	made available before us	timely & CMO should check the status of grants.
II.	He is responsible for audit of grants received from state government and its utilization.	Utilization certificate for the grants received from State Government are issued by ULB. utilization certificate made available to us	ULB official does not prepare Utilization Certificate on monthly & quarterly basis because of lack of capability. So they should sub let the work to professionals.
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.	It has been verified but no loan has been taken.	No Suggetions.
IV.	The auditor shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure.	ULB has prepared utilization certificate, grant register was properly updated, income and expenditure account are prepared as per accounting rules from where diversion of funds can be ascertained.	The ULB should prepare Utilization Certificate of funds so that the auditor can present his view on the respective subject
AUDIT OF DIVERSION OF SCHEME PROJECT FROM ONE TO ANOTHER	Incidences relating to diversion of funds from capital receipts/ Grants/ Loans to Revenue Nature Expenditure and from one scheme project to another	ULB has prepared utilization certificate, grant register was properly updated,	The ULB should comply with the standards & prepare grant wise cash book. So that the auditor can present his opinion on the same.



AUDIT OF FDR	I.	The auditor is responsible for audit of all fixed deposited and term deposits.	ULB does not have any fixed Deposit.	-
	II.	It shall be ensured that proper records of FDR's are maintained and all renewals are timely done.	ULB does not have any fixed Deposit	-
	III.	The cases where FDR's/TDR's are kept at low rate of interest that the prevailing rate shall be immediately brought to the notice of commissioner/CMO.	ULB does not have any fixed Deposit.	-
AUDIT OF TENDERS/BIDS	I.	The auditor is responsible for audit of all tender/bids invited by the ULB's.	We have verified online tenders invited by ULB on test check basis.	Official should check the procedure of bids.
	II.	He shall check whether competitive tendering procedures are followed for all bids.	Yes	The ULB should apply competitive tendering procedures and should provide the tender to the one who is favorable for the Municipality's benefit.
	III.	He shall verify the receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.	We have verified various receipts of tender fee/bid processing fee/ performance guarantee on tender files provided to us.	-
	IV.	The bank guarantees, if received in lieu of bid processing fee/ performance guarantee shall be verified from the issuing banks.	No cases were found where Bank Guarantee was received by ULB.	-
	V.	The conditions of BG's shall also be verified, any BG with any such conditions which is against the interest of the ULB shall be verified and brought to the notice of commissioner/CMO.	N.A.	-
	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.	N.A.	-
AUDIT OF	I.	The auditor is responsible for	Since utilization certificate	UC should be prepared



		commissioner/CMO.	verification at least twice in a year. While the course of audit we have observed that such committee was constituted and physical verification of stock was done by the ULB.	verification at least twice in a year.
	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.	No Suggetion
	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.	There is no requirement to preparation of BRS.	No Suggestion
	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 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 where head of grant (MAD) is unidentified.	Grant register should be updated on daily basis & should be check by official and proper diversion of funds should be made where the head should be specifically defined.
	VI.	The auditor shall verify the fixed asset register form other records and discrepancies shall be brought to the notice of commissioner/CMO.	Fixed asset register and dead stock register is maintained at ULB. Details of various register required to be maintained in accordance with prescribed format in MPMAM Also no identification marks, numbers,etc mentioned on assets.	Registers should be updated periodically & should be check by official.
	VII.	The auditor shall check whether the accounts of receipt and payments reconcile or not,especially for project funds.	Separate cash book is maintained and updated for project wise receipt and payment. Hence we could verify the same.	Separate register should be made by the ULB for reconciliation of accounts.



AUDIT OF BOOK KEEPING		observations shall be ensured during the audit. Non compliance of audit paras shall be brought to the notice of commissioner/CMO.		
	VIII.	The auditor shall be responsible for verification of scheme wise project wise Utilization Certificates (UCs). UC shall be tallied with the income and expenditure records and creation of fixed assets.	During the course of audit Utilization Certificate was made available before us.	ULB should present the Utilization Certificate in front of the auditors so that they can verify the same.
	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) has constituted a task force to recommend budget and accounting formats for ULBs. The task force in its report, inter alia, suggested formats for maintaining book of accounts. The Urban Administration and Development Department (UADD) published the Madhya Pradesh Municipal Accounts Manual (MPMAM) in July, 2007 adopting such formats KEVLARI the municipality is required to follow such formats. We have examined the book of accounts taking MP MAM as a base.	The ULB should comply with formats prescribed by Eleventh Finance Commission & Ministry of Finance, Government of India.
	II.	He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to Urban Local Bodies (ULB). Any discrepancies shall be brought to the notice of	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	The ULB should constitute a committee to verify the stocks held by the municipality & committee shall conduct stock



	VII.	The cases where, the investments are made on lesser interest rates shall be brought to the notice of the commissioner/CMO.	Municipality has not made any enquiries from bank to invest their funds.	ULB should timely enquire about their investment from bank officials.
EXPENDITURE	I.	The auditor is responsible for audit of expenditure under all the schemes.	We have test check expenditure under various scheme on the basis of entries in cash book.	ULB should prepare scheme wise cash book on daily basis.
	II.	He is also responsible for checking the entries in cash book and verifying them from relevant vouchers.	We have test check expenditure under various scheme and same has been verified from relevant vouchers.	ULB should prepare cash book properly & before purchasing anything genuine quotation should be invited.
	III.	He should also check monthly balances of the cash book and guide the accountant to rectify errors, if any.	We have checked the balances of cash book and some differences are observed & make corrected.	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 commissioner/CMO.	Grant register is properly updated from where fund allowed to particular scheme can be ascertained.	ULB should prepare scheme wise cash book on daily basis & senior official should check it on periodically basis
	V.	He shall also verify that the expenditure is accordance with the guidelines, directives, acts and rules issued by government of India/ State Government.	TDS has been properly deducted and deposited.	ULB should present the Utilization Certificate.
	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.	During verification of expenditures on test check basis we have not come across any such cases where expenditures are not supported by financial & administrative sanction accorded by competent authority.	-
	VII.	All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit	No such cases found.	

