

कार्यालय नगर परिषद् माचलपुर, जिला राजगढ़, (म.प्र.)

cmomachalpur@mpurban.gov.in

दिनांक-24/09/21

क्रमांक 908/2021

प्रति,

संयुक्त संचालक महोदय,
नगरीय प्रशासन एवं विकास,
भोपाल संभाग, भोपाल (म.प्र.)

विषय :- वित्तीय वर्ष 2020-2021 की अंकेक्षण प्रतिवेदन जमा करने बावत्।

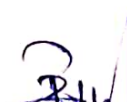
संदर्भ :- संचालनालय नगरीय प्रशासन एवं विकास म.प्र., भोपाल का पत्र क्र./ऑडिट/लेखा शा.
-4(क)/2021/10082 दिनांक 23/06/2021

महोदय,

उपरोक्त विषय एवं संदर्भित पत्र के पालन में निवेदन है कि वर्ष 2020-2021 की संपरीक्षा कार्य हेतु चार्टर्ड एकाउन्टेन्ट्स मेसर्स सोभानी एण्ड अग्रवाल को नियुक्त किया गया था। उपरोक्त फर्म द्वारा अंकेक्षण का कार्य पूर्ण कर ऑडिट रिपोर्ट तैयार कर प्रस्तुत की गई है जो श्रीमान की ओर प्रेषित।


मुख्य नगरपालिका अधिकारी
नगर परिषद्, माचलपुर

प्रतिलिपि :- आयुक्त महोदय नगरीय प्रशासन एवं विकास म.प्र. भोपाल की ओर सादर सूचनार्थ प्रेषित।


मुख्य नगरपालिका अधिकारी
नगर परिषद्, माचलपुर

AUDIT REPORT

Of

MUNICIPAL COUNCIL MACHALPUR

DISTRICT - RAJGARH (BIAORA)

YEAR 2020-21



AUDITOR

SOBHANI & AGARWAL
CHARTERED ACCOUNTANTS

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Sobhani & Agarwal

CHARTERED ACCOUNTANTS

Off.: S-7, Aashirvad Complex,
162, Zone-1, M.P. Nagar, Bhopal - 462 011
Ph.: 0755-4226933
E-mail : sobhani_agarwal@rediffmail.com
Mobile : 9425012151, 9425079226

AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL MACHALPUR, DISTRICT RAJGARH (M.P)** for the year ended 31st March 2021, 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 2021.

For SOBHANI & AGARWAL
CHARTERED ACCOUNTANTS



CA Mayank Agarwal
(Partner)

Date :

Place : BHOPAL

UDIN-21400931AAAADY4507

MUNICIPAL COUNCIL MACHALPUR

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 on test check basis and verified that the money received is duly deposited in respective Bank Accounts on time.
- CMO gives 2 working days for the deposition of money to the Bank and at the time of audit, we found that there was no delay in deposit the amount of revenue collected.
- Cash Book has been verified with Receipts.
- Annual collection sheet was provided and we can say that a good collection is done by the council. Since quarterly sheet is not available so we are unable to comment upon comparison of quarter-wise revenue collection.
- There were 6 FDRs found during the audit.
- Interest income on FDRs is recorded only when they are withdrawn not on accrual basis.
- No, we have not seemed any Investment on lesser interest rate.

Audit of Expenditures

- We covered the Expenditures on test check basis during the process of Audit.

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- We have checked entries in cash book with respective vouchers and found them satisfactory.
- While checking Accountant Cash Book, the bills and vouchers were correct according to books. As per our examination, we have not found any reportable instance.
- 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, technical and administrative sanction accorded by the competent authority.
- In our view, no such material cases were observed 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 goes outside of Municipal area, there is some decided amount which has to be paid by the other MC/Gram Panchayat is not taken by the ULB.

Audit of Book Keeping

- We checked the books of accounts which were maintained and provided during the audit by the Municipal Council.
- Except Cash book, some of registers/records have not been maintained properly. Observations in respect of records of ULB are as follows -


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Accounts Department

Audit observations about accounts department are as follows -

- Cash book was found without stamp of council & store keeper.
- EMD and SD Registers are not kept by the council.
- FDR register is not kept by the council.

Store Department

During the examination of stock records, we found that proper records were maintained and balances of items were brought forward from last year properly but yet some irregularities were observed -

- Diesel register was not found during the audit.
- Generally, demand letters are not obtained for issuing material.
- Fixed asset register is not kept by the council.
- Sometimes store keeper has not signed in the register.
- Issued receipts books were not submitted back to store department.

Revenue Department

During the examination of revenue records, we found that proper records were maintained and balances of dues were brought forward from last year properly. Sometimes, revenue in charge has not verified the collection registers; we made them correct during the audit.

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Sanitation Department

During the examination of sanitation records, some irregularities were observed –

- Chemical usage records were not found.
- Since diesel register was not found so we could not verify the log books.
- Proper light & Vehicle repairing register were not kept. Record of them should be maintained separately not only in store register.

Water Supply Department

During the examination of water supply records, some irregularities were observed –

- Record of repairing of motor pumps, hand pumps, pipe lines was maintained in stock register only.
- Record of chemical usage was not found during the audit.

Establishment Department

- Charge list or register was not maintained by the ULB.
- Dispatch register was not provided during the audit.

PWD Department

- Construction Register was not maintained by the ULB.
- Repairing register was not maintained.


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Audit of FDRs

- While auditing, we found that there were 6 FDRs made by the council.

Sr. no.	FDR no./Account no.	Bank	Amount
1	682	Narmda Jhabua Bank	2164053
2	729	Narmda Jhabua Bank	4144346
3	1475	Narmda Jhabua Bank	2853250
4	2558	State Bank of India	559083
5	3989	State Bank of India	7388292
6	8806	State Bank of India	448154

- FDR register was not kept by the council.

Audit of Tenders

- During the audit, on the basis of examination of tender files provided and note sheets attached with the vouchers, we found that tender procedure has been followed by the council. However, some irregularities were found and suggest them to rectify.
- No Bank guarantee has been received. Although FDRs are obtained regarding Earning Money Deposit.

Audit of Grants & Loans

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

- We examined all the grants received from the Central/State government and of their utilization on test check basis.


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- 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.
- Council had no any loan liability during the year.


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नगर परिषद माचलपुर

For SOBHANI & AGARWAL
Chartered Accountants



CA Mayank Agarwal
(Partner)

MUNICIPAL COUNCIL MACHALPUR
RECEIPT & PAYMENT ACCOUNT
FOR THE PERIOD FROM 1 APRIL 2020 TO 31 MARCH 2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance	4,18,55,299	Establishment Expenses स्थापना व्यय	2,02,69,374
Cash Balance		Salaries & Allowances स्थाई कर्मचारी वेतन	1,17,59,573
Bank Balance	4,18,55,299	Arrear Salary (बकाया वेतन)	30,26,658
		G.P.F जी.पी.एफ	8,34,404
Revenue	34,93,857	Pension (परिभाषित पेंशन)	45,920
Property Tax - Current (सम्पत्ति कर चालू)	5,40,722	P.P.F पी.पी.एफ	4,26,932
Property Tax - O/s (सम्पत्ति कर बकाया)	3,83,429	LIC (जीवन बीमा)	23,601
Imekit Kar-Consolidated - Current (समेकित कर चालू)	1,12,108	Wages-Temporary Staff (अस्थायी वेतन)	40,65,406
Imekit Kar-Consolidated - O/s (समेकित कर बकाया)	1,80,879	Dress Allowance (ड्रेस अलाउंस)	33,820
Education Cess - Current (शिक्षा उपकर - चालू)	1,60,881	Leave Encashment (अवकाश नगदीकरण)	53,060
Education Cess - O/s (शिक्षा उपकर - बकाया)	1,04,368		
Urban Development Cess - Current (नगरीय कास उपकर - चालू)	3,59,949		
Urban Development Cess - O/s (नगरीय कास उपकर - बकाया)	84,475	Administrative Expenses - प्रशासनिक व्यय	15,16,230
Water Tax-Current (जल कर चालू)	12,67,760	Cultural Event Expense - अन्य	2,05,211
Water Tax-O/s (जल कर बकाया)	1,45,914	Printing/Flex/Stationery Expenses	1,53,105
Advertisement Tax (विज्ञापन कर)	32,060	DSC डिजिटल सिग्नेचर	12,000
Surcharge (सरचार्ज)	1,21,312	Advertisement Expense (विज्ञापन व्यय)	1,33,107
		News Papper (न्यूज पेपर)	37,767
		Consultancy Fees (सलाहकार फीस)	6,76,955
Capital Income from Municipal Properties	22,04,108	Internet Expenses (इंटरनेट व्यय)	77,200
Ent-Community Hall (माहलिक भवन किराया)	3,000	Painting Work	1,19,435
Ent-Shopping Complex - O/s (दुकान किराया)	46,240	Other Administrative Expenses (अन्य व्यय)	1,01,450
Ent-Shopping Complex - Current (दुकान किराया चालू)	4,82,577		
Ent-Lease of Land	10,70,566		
Shop Premium	3,82,000	Operations & Maintenance - परिचालन व्यय	29,46,320
Ent-Market (बाजार बैठक)	2,19,725	Fuel, Petrol & Diesel (डीजल व्यय)	6,72,513
		Electricity Expenses (विधुत बिल)	22,73,807
Services & Charges	9,04,245		
Water Charges (हस्तांतरण फीस)	1,51,500	Water Works - जल प्रदाय कार्य	10,26,394
Bus Stand (बस स्टैंड फीस)	59,131	Water Supply Material	5,55,137
Application (आवेदन फीस)	11,730	R & M- Moter Pump (मोटर पंप मरम्मत)	1,77,778

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Fees - Cattle Pounding (काजी हाउस)	500		R & M - Water Ways (अन्य जल प्रदाय मरम्मत)	2,93,479	
Fees for Certificate or Extract (प्रमाण पत्र)	20,798				
Fees- Marriage Registration (विवाह पंजीयन)	7,392				
Fees - Licensing (अनुज्ञा शुल्क)	500		Electricity Work - विधुत कार्य		16,25,952
Penalties and Fines (अर्पदण्ड)	3,990		Electricity Material Purchase (विधुत सामग्री काय)	16,25,952	
Fee-Rasan Card (राशन कार्ड शुल्क)	650				
User Charges- Water Supply by Water Tanker	7,700				
Connection Charges-Water Supply (नवीन जल कनेक्शन शुल्क)	6,40,354		Sanitation Work - सफाई कार्य		12,59,204
			Sanitation/Conservancy Material - Other	12,59,204	
Sales & Hire Charges		3,10,850			
Hire Charges - Machinery (मशीन किराया)	2,000		Hire Charges - किराया व्यय		79,672
Sale-Tender Papper (टेंडर पेपर)	3,07,300		Hire Charges-Vehicle (किराया - वाहन)	79,672	
Sale-Other (अन्य - विक्रय)	1,550				
			Fixed Assets - स्थाई सम्पति		11,00,109
Deposit Received		1,81,750	Mobile Toilet (मोबाइल टॉयलेट)	5,24,928	
Earnest Money Deposit (आमानत जमा)	1,81,750		Moter Pump (मोटर पम्प)	4,18,335	
			Office Equipment (ऑफिस इक्विपमेंट)	29,728	
Recoveries Payable		10,03,749	Vehicle वाहन क्रय	1,27,118	
Duties & Taxes (कर प्राप्त)	10,03,749				
			Duties / Taxes - कर एवं दायित्व		31,98,593
Finance Income		20,25,628	Duties / Taxes - कर एवं दायित्व	31,98,593	
Bank Intt. (प्राप्त व्याज)	20,25,628				
			Repair & Maint.- मरम्मत और सञ्चारण		6,81,407
Other Fees (अन्य आय)	2,79,851	2,79,851	R & M - Vehicle (वाहन मरम्मत)	2,47,842	
			R & M - Office Equ-	80,209	
			R & M - Concrete Road (सड़क - मरम्मत)	1,73,581	
Assigned Revenues & Compensation		94,18,383	R & M - Drain (नाली - मरम्मत)	1,27,435	
Compensation-Octroi (चुष्ठी)	94,18,383		R & M - Infra.Assets (अन्य - मरम्मत)	52,340	
Grants, Contributions & Subsidies		4,61,03,918	Deposit Return / Advance - जमा वापसी/अग्रिम		4,88,033
Grant GoMP- State Finance Commission राज्य वित्त आयोग	36,31,000		EMD- Refund (अमानत वापसी)	4,38,033	
Grant GoMP - CM Infra Development	2,40,00,000		Employee - Advance (कर्मचारी - अग्रिम)	50,000	
Grant GoMP - CM Drinking Water	44,31,000				
Grant GoI- 15Th Finance Commission	41,72,000				
Other- Grants (अन्य अनुदान)	98,69,918		Construction Work - निर्माण कार्य		3,04,08,026

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Other - Adjustment	14,14,272	14,14,272	Water Tank (जल टैंक)	56,615	
			Drain - नाली	1,59,650	
			CC Road - रोड	3,23,611	
			Paving Block (पविष्ठ ब्लॉक)	7,55,145	
			School (स्कूल)	1,19,134	
			Boundry Wall (बाझीवाल)	1,52,200	
			Wel-Come Gate	75,268	
			GYM (जिम)	6,75,473	
			CM Infra Development (अधोचरणा कार्य)	2,16,15,046	
			CM Peyjal Yojna (पेयजल योजना कार्य)	64,75,884	
			Own Programe - अन्य कार्यक्रम		8,30,000
			अनुग्रह सहायता	8,00,000	
			अन्त्योस्थी सहायता	30,000	
			Finance Charges - वित्तीय व्यय		1,798
			Bank Charges (बैंक चार्ज)	1,798	
			Grant Return From State Govt. (मध्यप्रदेश शासन को अनुदान वापसी)	16,35,807	16,35,807
			Closing Balance		4,21,28,991
			Cash Balance		
			Bank Balance	4,21,28,991	
	10,91,95,910	10,91,95,910		10,91,95,910	10,91,95,910

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नगर परिषद भावलपुर

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FOR SOBHANI & AGARWAL
Chartered Accountants
BHOPAL
CA Mayank Agarwal
(Partner)

MUNICIPAL COUNCIL MACHALPUR
INCOME & EXPENDITURE ACCOUNT
FOR THE PERIOD FROM 1 APRIL 2020 TO 31 MARCH 2021

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Establishment Expenses स्थापना व्यय	2,02,69,374	Tax Revenue	34,93,857
Salaries & Allowances स्थाई कर्मचारी वेतन	1,17,59,573	Property Tax - Current (सम्पत्ति कर चालू)	5,40,722
Dear Salary (बकाया वेतन)	30,26,658	Property Tax - O/s (सम्पत्ति कर बकाया)	3,83,429
P.F जी.पी.एफ	8,34,404	Samekit Kar-Consolidated - Current (समेकित कर चालू)	1,12,108
Pension (परिभाषित पेंशन)	45,920	Samekit Kar-Consolidated - O/s (समाकृत कर बकाया)	1,80,879
P.F जी.पी.एफ	4,26,932	Education Cess - Current (शिक्षा उपकार- चालू)	1,60,881
Life Insurance (जीवन बीमा)	23,601	Education Cess - O/s (शिक्षा उपकार - बकाया)	1,04,368
Engines-Temporary Staff (अस्थायी वेतन)	40,65,406	Urban Development Cess - Current (नगरीय विकास उपकार - चालू)	3,59,949
Gratuity Allowance (ग्रेजुअल अलाउंस)	33,820	Urban Development Cess - O/s (नगरीय विकास उपकार - बकाया)	84,475
Revenue Encashment (अवकाश नगदीकरण)	53,060	Water Tax-Current (जल कर चालू)	12,67,760
		Water Tax-O/s (जल कर बकाया)	1,45,914
		Advertisement Tax (विज्ञापन कर)	32,060
Administrative Expenses - प्रशासनिक व्यय	15,16,230	Surcharge (सरचार्ज)	1,21,312
Cultural Event Expense - अन्य	2,05,211		
Printing/Flex/Stationery Expenses	1,53,105	Rental Income from Municipal Properties	18,22,108
Computerized Signage	12,000	Rent-Community Hall (माहलिक भवन किराया)	3,000
Advertisement Expense (विज्ञापन व्यय)	1,33,107	Rent-Shopping Complex - O/s (दुकान किराया बकाया)	46,240
Gas Paper (गैस पेपर)	37,767	Rent-Shopping Complex - Current (दुकान किराया चालू)	4,82,577
Consultancy Fees (सलाहकार फीस)	6,76,955	Rent-Lease of Land	10,70,566
Internet Expenses (इंटरनेट व्यय)	77,200	Rent-Market (बाजार बैठक)	2,19,725
Printing Work	1,19,435		
Other Administrative Expenses (अन्य व्यय)	1,01,450	Fees & Charges	9,04,245
		Mutation Fees (हस्तांतरण फीस)	1,51,500
Repairs & Maintenance - परिचालन व्यय	29,46,320	Fees - Bus Stand (बस स्टैंड फीस)	59,131
Electricity & Diesel (डीजल व्यय)	6,72,513	Fees - Application (आवेदन फीस)	11,730
Electricity Expenses (विद्युत बिल)	22,73,807	Fees - Cattle Pounding (काजी हाउस)	500
		Fees for Certificate or Extract (प्रमाण पत्र)	20,798
Sanitary Works - जल प्रदाय कार्य	10,26,394	Fees- Marriage Registration (विवाह पंजीयन)	7,392
Sanitary Supply Material	5,55,137	Fees - Licensing (अनुज्ञप्ति शुल्क)	500
M- Motor Pump (मोटर पम्प मरम्मत)	1,77,778	Penalties and Fines (अर्धदण्ड)	3,990
M - Water Ways (अन्य जल प्रदाय मरम्मत)	2,93,479	Fee-Ration Card (राशन कार्ड शुल्क)	650

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नगर परिषद माचलपुर



Electricity Work - विधुत कार्य			User Charges- Water Supply by Water Tanker	7,700	
Electricity Material Purchase (विधुत सामग्री क्रय)	16,25,952	16,25,952	Connection Charges-Water Supply (नवान नल कनेक्शन शल्का)	6,40,354	
			Sales & Hire Charges		3,10,850
Sanitation Work - सफाई कार्य			Hire Charges - Machinery (मशीन किराया)	2,000	
Sanitation/Conservancy Material - Other	12,59,204	12,59,204	Sale-Tender Papper (टेंडर पेपर)	3,07,300	
			Sale-Other (अन्य - विक्रय)	1,550	
Hire Charges - किराया व्यय		79,672	Finance Income		20,25,628
Hire Charges-Vehicle (किराया - वाहन)	79,672		Bank Intt. (प्राप्त व्याज)	20,25,628	
Repair & Maint. - मरम्मत और सञ्चारण		6,81,407	Other Fees (अन्य आय)	2,79,851	2,79,851
R & M - Vehicle (वाहन मरम्मत)	2,47,842				
R & M - Office Equ-	80,209		Assigned Revenues & Compensation		94,18,383
R & M - Concrete Road (सड़क - मरम्मत)	1,73,581		Compensation-Octroi (चुष्टी)	94,18,383	
R & M - Drain (नाली - मरम्मत)	1,27,435				
R & M - Infra.Assets (अन्य - मरम्मत)	52,340		Grants, Contributions & Subsidies	1,29,09,097	1,29,09,097
Own Programe - अन्य कार्यक्रम		8,30,000			
अनुग्रह सहायता	8,00,000				
अन्त्योस्थी सहायता	30,000				
Finance Charges - वित्तीय व्यय		1,798			
Bank Charges (बैंक चार्ज)	1,798				
EXCESS OF INCOME OVER EXPENDITURE	9,27,669	9,27,669			
	3,11,64,020	3,11,64,020		3,11,64,020	3,11,64,020

(0)

Date
Place :BHOPAL

यु.न.पा. अधिकारी
नगर परिषद बाघलपुर

FOR SOBHANI & AGARWAL
Chartered Accountants
BHO PAL
CA Mayank Agarwal
(Partner)

MUNICIPAL COUNCIL MACHALPUR

Dist _ Rajgarh (Biaora)

Bank Balance Sheet Year 2020-21

S.No	Name of Bank	Account No.	Cash Book		Bank Balance	
			Op. Balance	Cl. Balance	Op. Balance	Cl. Balance
1	State bank of india	2902	74,10,696.93	1,56,71,361.35	74,10,696.93	1,75,85,896.61
2	State bank of india	24	30,450.50	अकाउंट बंद	30,450.50	अकाउंट बंद
3	State bank of india	79	17,694.30	अकाउंट बंद	17,694.30	अकाउंट बंद
4	State bank of india	6479	30,234.00	अकाउंट बंद	30,234.00	अकाउंट बंद
5	State bank of india	2736	17,681.00	अकाउंट बंद	17,681.00	अकाउंट बंद
6	State bank of india	9124	3,025.00	अकाउंट बंद	3,025.00	अकाउंट बंद
7	State bank of india	4944	20,96,749.45	23,99,116.45	20,96,749.45	23,99,116.00
8	NJGB	2588	68,884.62	6,40,453.00	99,108.52	6,25,814.62
9	NJGB	2587	33,236.00	अकाउंट बंद	33,236.00	अकाउंट बंद
10	NJGB	2662	880.00	अकाउंट बंद	880.00	अकाउंट बंद
11	NJGB	2826	6,301.00	अकाउंट बंद	6,301.00	अकाउंट बंद
12	CCB bank	7953	12,57,885.00	15,91,252.00	12,57,885.00	15,91,252.00
13	CCB bank	7942	30,209.00	1,41,793.00	30,209.00	1,41,793.00
14	CCB bank	7975	8,147.00	अकाउंट बंद	8,147.00	अकाउंट बंद
15	CCB bank	7986	11,757.00	अकाउंट बंद	11,757.00	अकाउंट बंद
16	CCB bank	7964	8,403.00	अकाउंट बंद	8,403.00	अकाउंट बंद
17	CCB bank	8005	3,434.00	अकाउंट बंद	3,434.00	अकाउंट बंद
18	CCB bank	7997	14,221.00	अकाउंट बंद	14,221.00	अकाउंट बंद
19	CCB bank	8016	16,388.00	अकाउंट बंद	16,388.00	अकाउंट बंद

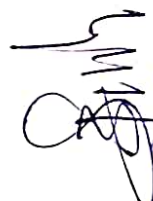


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20	Bank of india	1196	8,523.36	17,11,020.34	8,659.36	17,11,020.34
21	Bank of india	3675	2,78,674.04	2,87,233.04	2,80,882.04	2,87,233.04
22	Bank of india	350	20,50,672.28	21,04,318.28	20,50,672.28	21,04,318.28
23	Bank of india	4405	713.00	अकाउंट बंद	713.00	अकाउंट बंद
24	Bank of india	4006	10,711.00	अकाउंट बंद	10,711.00	अकाउंट बंद
25	Bank of india	4407	12,12,994.00	अकाउंट बंद	12,12,994.00	अकाउंट बंद
26	Bank of india	4408	3,86,318.00	अकाउंट बंद	3,86,318.00	अकाउंट बंद
27	Bank of india	131	33,80,000.00	14,267.00	33,80,000.00	14,267.00
28	Bank of india	132	4,421.22	अकाउंट बंद	4,421.22	अकाउंट बंद
29	FDR - Narmda Jhabua Bank	682	20,59,114.56	21,64,052.00	20,59,114.56	21,64,053.00
30	FDR - Narmda Jhabua Bank	729	39,13,903.55	41,44,346.00	39,13,903.55	41,44,346.00
31	FDR - Narmda Jhabua Bank	1384	67,21,505.42	एफडीआर क्लोज्ड	67,21,505.42	एफडीआर क्लोज्ड
32	FDR - Narmda Jhabua Bank	1475	26,95,422.84	28,53,250.00	26,95,422.84	28,53,250.00
33	FDR - State bank of india	2558	5,31,459.00	5,59,083.00	5,31,459.00	5,59,083.00
34	FDR - State bank of india	3989	70,97,578.58	73,88,292.00	70,97,578.58	73,88,292.00
35	FDR - State bank of india	8806	4,26,011.00	4,48,154.00	4,26,011.00	4,48,154.00
36	Axis bank		11,000.00	11,000.00	11,000.00	
TOTAL			4,18,44,298.65	4,21,17,991.46	4,18,76,866.55	4,40,17,888.89

Date :

Place : BHOPAL


 यु. न. पा. अधिकारी
 नगर परिषद भावलपुर

FOR SOBhani & AGARWAL
 Chartered Accountants
 BHOPAL
 U. N. P. A. Mayank Agarwal
 (Partner)

MUNICIPAL CONCIL MACHALPUR
BANK RECONCILIATION STATEMENT

Bank Of India - 131
CM PAYJAL YOJNA

Closing Balance As Per Pass Book			14,267.00
Amount Paid In Cash Book But Not in Pass Book	Date	Amount	(2,01,917.00)
	29.04.2020	60,958.00	
	29.04.2020	24,383.00	
	29.04.2020	24,383.00	
	29.04.2020	12,193.00	
	07.08.2020	40,000.00	
	07.08.2020	16,000.00	
	07.08.2020	16,000.00	
	07.08.2020	8,000.00	
		2,01,917.00	
Amount Paid in Pass Book But Not In Cash Book	Date	Amount	6,45,458.00
	23.04.2020	5,25,458.00	
	17.08.2020	1,20,000.00	
		6,45,458.00	
Bank Charge Paid By Bank but not in Cash Book	Date	Amount	702.14
	04.05.2020	53.10	
	17.05.2020	162.26	
	26.08.2020	162.26	
	22.11.2020	162.26	
	17.02.2021	162.26	
		702.14	
31.03.2021 की स्थिति में समायोजन एंट्री Bank Charge	31.03.2021	(4,43,541.00)	(4,43,541.00)
	31.03.2021	702.14	(702.14)
Closing Balance As Per Cash Book			14,267.00

14,267.00

मु.न.पा. अधिकारी
नगर परिषद माचलपुर

FOR SOBHANI & AGARWAL
Chartered Accountants

CA Mayank Agarwal
(Partner)

MUNICIPAL CONCIL MACHALPUR
BANK RECONCILIATION STATEMENT

Bank Of India - 1196
CM INFRA

Closing Balance As Per Pass Book			17,11,020.34
Amount Paid In Cash Book But Not in Pass Book	Date	Amount	(16,11,406.00)
	04.01.2021	74,352.00	
	04.01.2021	37,176.00	
	04.01.2021	4,39,831.00	
	04.01.2021	37,176.00	
	04.01.2021	71,725.00	
	04.01.2021	35,862.00	
	04.01.2021	35,862.00	
	04.01.2021	3,90,555.00	
	19.02.2021	1,94,541.00	
	19.02.2021	1,94,541.00	
	19.02.2021	97,270.00	
	08.03.2021	1,006.00	
	08.03.2021	1,006.00	
	08.03.2021	503.00	
		16,11,406.00	
Bank Charge Paid By Bank but not in Cash Book	Date	Amount	375.24
	30.09.2020	57.82	
	04.01.2020	57.82	
	11.01.2021	57.82	
	19.02.2021	57.82	
	08.03.2021	57.82	
	08.03.2021	57.82	
	10.03.2021	28.32	
		375.24	
Amount Difference in Payment Side	Cash Book	Pass Book	
	04.01.2021	32,46,287.00	32,46,290.00
		31,67,393.00	31,67,392.00
			3.00
			(1.00)
31.03.2021 की स्थिति में समायोजन एंट्री 4.01.2021 स 19.02.2021 तक की एंट्री को कैश book में रिवाइज्ड किया गया			
	31.03.2021	16,08,891.00	16,08,891.00

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नगर पंचायत माचलपुर



31.03.2021
31.02.2021

377.24
2,515.00

(377.24)
2,515.00

Closing Balance As Per Cash Book

17,11,020.34
17,11,020.34

मु.न.पा. अधिकारी
नगर परिषद मावलपुर

FOR SOBHANI & AGARWAL
Chartered Accountants



CA Mayank Agarwal
(Partner)

MUNICIPAL CONCIL MACHALPUR
BANK RECONCILIATION STATEMENT

NARMADA JHABUA GRAMIN BANK - 2588

April- May

Closing Balance As Per Pass Book			6,25,814.62
Opening Difference	Cash Book 68,884.62	Pass Book 99,108.52	(30,223.90)
Amount Received in Pass Book But Not in Cash Book	Date	Amount	(3,88,026.36)
Cash	12.05.2020	26,327.00	
Cash	13.05.2020	20,113.00	
	02.06.2020	7,875.00	
	02.06.2020	10,763.00	
	29.06.2020	4,000.00	
	29.07.2020	10,068.94	
	29.07.2020	3,400.00	
	11.08.2020	19,707.00	
	14.09.2020	24,468.42	
	25.09.2020	630.00	
	25.09.2020	1,686.00	
	25.09.2020	843.00	
	03.10.2020	4,487.00	
	03.10.2020	9,604.00	
	03.10.2020	15,415.00	
	03.10.2020	6,197.00	
	03.10.2020	25.00	
	03.10.2020	3,653.00	
	27.10.2020	7,306.00	
	27.10.2020	7,306.00	
	27.10.2020	7,306.00	
	29.10.2020	4,750.00	
	07.11.2020	7,306.00	
	07.11.2020	7,306.00	
	25.11.2020	34,116.00	
	31.12.2020	14,612.00	
	31.12.2020	32,760.00	
	31.12.2020	18,000.00	
	01.01.2021	22,464.00	
	28.01.2021	4,750.00	
	01.02.2021	5,757.00	
	15.02.2021	3,400.00	

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नगर परिषद माचलपुर



24.02.2021	2,420.00
25.02.2021	2,800.00
25.02.2021	2,275.00
03.03.2021	4,674.00
04.03.2021	4,000.00
04.03.2021	4,750.00
04.03.2021	3,400.00
31.03.2021	7,306.00
31.03.2021	10,000.00
	3,88,026.36

Amount Received In Cash Book But Not In Pass Book

Date	Amount
13.05.2020	20,093.00
02.06.2020	9,263.00
11.08.2020	15,887.00
27.01.2021	880.00
27.01.2021	33,236.00
	79,359.00

79,359.00

Amount Paid in Cash Book But Not in Pass Book

Date	Amount
18.05.2020	2,429.00
27.05.2020	244.00
27.05.2020	244.00
01.06.2020	830.00
18.06.2020	349.00
18.06.2020	509.00
24.07.2020	640.00
24.07.2020	640.00
31.08.2020	33,770.00
31.08.2020	592.00
31.08.2020	592.00
31.03.2021	2,950.00
31.03.2021	2,720.00
31.03.2021	1,662.00
31.03.2021	2,850.00
31.03.2021	5,000.00
31.03.2021	5,700.00
31.03.2021	6,000.00
31.03.2021	9,168.00
31.03.2021	3,150.00
	80,039.00

(80,039.00)

Amount Paid in Pass Book But Not In Cash Book

Date	Amount
26.05.2020	830.00
08.06.2020	7,875.00

1,44,756.00

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नगर परिषद माचलपुर



	28.07.2020	2,800.00	
	18.09.2020	3,400.00	
	24.09.2020	33,770.00	
	23.11.2020	6,000.00	
	01.01.2021	32,760.00	
	01.01.2021	18,000.00	
	01.01.2021	22,464.00	
	08.01.2021	14,612.00	
	31.03.2021	1,200.00	
	31.03.2021	345.00	
	31.03.2021	700.00	
		1,44,756.00	
Bank Charge			1,673.26
Amount Difference in Payment Side	Cash Book	Pass Book	
06.05.2020	8,521.00	8,321.00	(200.00)
	3,12,693.00	3,12,753.00	60.00
31.03.2021	2,720.00	2,760.00	40.00
31.03.2021	1,525.00	1,545.00	20.00
Amount Difference in Receipt Side	Cash Book	Pass Book	
23.06.2020	14,440.00	14,892.00	(452.00)
04.07.2021	27,326.00	27,323.00	3.00
13.07.2021	34,884.00	1,96,470.00	(1,61,586.00)
18.10.2020	39,773.00	40,773.00	(1,000.00)
30.12.2020	5,924.00	5,926.00	(2.00)
31.03.2021	1,28,426.00	71,756.00	56,670.00
31.03.2021 की स्थिति में समायोजन एंट्री टैली या बैलेंस को कैश book बैलेंस मिलान हेतु समायोजन	31.03.2021	4,00,601.00	3,93,587.00
Closing Balance As Per Cash Book			6,40,453.62
			6,40,453.62

मु.न.पा. अधिकारी
नगर परिषद माचलपुर

FOR SOBHANI & AGARWAL
Chartered Accountants



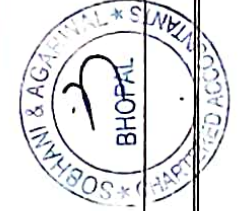
CA Mayank Agarwal
(Partner)

REVISED ABSTRACT SHEET FOR REPOTION ON AUDIT PARAs FOR FINANCIAL YEAR 2020-21

NAME OF ULB :- MACHALPUR
NAME OF AUDITOR :- SOBHANI & AGARWAL

Sr.No	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
		Receipts in Rs.		% of Growth		
1	Audit of Revenue	2019-20	2020-21			
A. REVENUE COLLECTION						
a.	Property Tax	3,25,798.00	9,24,151.00	183.66%	Tax collection has increased gracefully.	Council should keep on working towards maintaining such a high growth rate in the up coming years.
b.	Consolidated Tax	2,28,540.00	2,92,987.00	28.20%	Tax collection has increased with a good rate.	Council Should keep on working towards increasing/ maintaining the collection rate in the up coming years.
c.	Devlopment Cess	75,457.00	4,44,424.00	488.98%	Cess collection has increased gracefully.	Council Should keep on working towards maintaining such a high growth rate in the up coming years.
d.	Education Cess	1,81,424.00	2,65,249.00	46.20%	Cess collection has increased with a good rate.	Council Should keep on working towards increasing/ maintaining the collection rate in the up coming years.
TOTAL (A)		8,11,219	19,26,811			

B. NON REVENUE COLLECTION						
a.	Rent of Land & Buliding/Shops	8,76,605.00	22,04,108.00	151.44%	Rent collection has increased gracefully.	Council Should keep on working towards maintaining such a high growth rate in the up coming years.
b.	Water Tax	10,74,157.00	14,13,674.00	31.61%	Water tax collection has increased with a good rate.	Council Should keep on working towards increasing/ maintaining the collection rate in the up coming years.
c.	Solid Wastage Management	-	-	0.00%	No comments	No comments
d.	Other Fees & Taxes	22,54,325.00	4,05,573.00	-82.01%	Tax & Fees collection has decreased worstly.	Council should take strict action towards generating the revenue collection and removing this negativity in the up coming years.
TOTAL (B)		42,05,087	40,23,355			



मु.न.पा. अधिकारी
नगर प्रमुख महोदय

GRANT TOTAL (A) + (B) 50,16,306.00 59,50,166.00

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 bills and 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 06 FDRs in the ULB.	FDR register was not found during the audit. { For more details Refer Observation sheet }	Proper Register should be maintained & Interest on FDRs should be recorded in cashbook timely.
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 proper tender process.	Proper Files/Records should be maintained for Tenders & Bids and proper process should be followed.



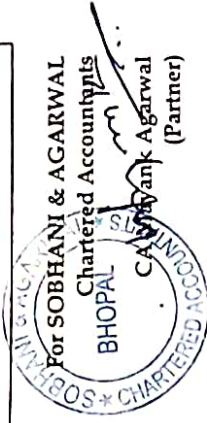
मु.न.पा. अधिकारी
नगर परिषद माझतर्फे

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.	359.83%	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	53.68%	No Such Major Observation found	The capital expenditures are high in comparison of Total expenditures, Council should make policies to maintain such percentage of capital expenditures so that council can have more valuable assets.
8	Whether all the temporary advances have been fully recovered or not.	Yes, advances given during the year.	No observations	Advances should be recovered regularly from salary of employees and proper register should be maintained.
9	Whether bank reconciliation statement is being regularly prepared.	Yes, Bank Reconciliation Statements were prepared on monthly basis.	No observations	Proper File should be maintained on monthly basis for keeping such BRSs.

Date :

Place : Bhopal


 Dr. N. P. Singh
 नमर परिसर मायलपुर



Revised Abstract Sheet For Reporting on Audit Paras
2020-21 INCOME & EXPENDITURE INFORMATION

2020-21 INCOME & EXPENDITURE INFORMATION																
Sr. No.	Division	District	ULB Name	ULB Type	REVENUE RECEIPTS						CAPITAL RECEIPTS					TOTAL RECEIPTS
					PROPERTY TAX	OTHER TAX REVENUE	FEE & USER CHARGES	REVENUE FROM MUNICIPAL PROPERTY	ASSIGNED REVENUE	REVENUE GRANTS, CONTRIBUTION & SUBSIDIES	OTHER INCOME	CAPITAL RECEIPTS	CENTRAL FINANCE COMMISSION RECEIPTS	STATE FINANCE COMMISSION RECEIPTS	OTIER GRANTS	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Dhopal	Rajgarh	Machalpur	Municipal Council	9,24,151	25,69,706	9,04,245	22,04,108	94,18,383	2,84,31,000	26,16,329	-	41,72,000	36,31,000	98,69,918	6,47,40,840

REVENUE EXPENDITURE							TOTAL EXPENDITURE
ESTABLISHMENT EXPENSES	ADMINISTRATIVE EXPENSES	OPERATION & MAINTENANCE CHARGES	INTEREST & FINANCE CHARGES	OTHER EXPENSES	LOAN REPAYMENT (PRINCIPAL)	OTHER CAPITAL EXPENDITURE	
18	19	20	21	22	23	24	25
2,02,69,374	15,16,230	46,05,614	1,798	33,28,265	-	3,44,41,798	6,41,63,079

मु.न.पा. अधिकारी
नगर परिषद भावलपुर

For SOBhani & AGARWAL
Chartered Accountants
BHOPAL
CA Mayank Agarwal
(Partner)