



**RAHUL CHOUDHARY & ASSOCIATES**

Chartered Accountants

LIG-A-228, E-7 Arera Colony, Bhopal-462016 Madhya Pradesh

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**AUDIT REPORT**

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL BINA ETAWA, DISTRICT SAGAR (M.P)** for the year ended 31<sup>st</sup> March 2022, 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 31<sup>st</sup> March 2022.

**For RAHUL CHOUDHARY & ASSOCIATES**  
**CHARTERED ACCOUNTANT**

Date: 17/04/2023

Place : Bhopal

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न. पा. परिषद बीना ( सागर ) म.प्र.

  
**Rahul Choudhary**  
(Partner)  
Mem. No.: 077703

# MUNICIPAL COUNCIL BINA ETAVA

## 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.
- There was no EDR made by the council.
- No, we have not seemed any Investment on lesser interest rate.
- Receipts and Payments Account was prepared and provided by the council. We checked the same on test check basis.

### Audit of Expenditures

- We covered the Expenditures on test check basis during the process of Audit.
- We have checked entries in cash book with respective vouchers and found satisfactory.
- While checking Accountant Cash Book, the bills and vouchers were correct according to books.
- We verified that Expenditures of Particular schemes were not over Budget and expended according to guidelines, directives,

  
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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 -

#### Accounts Department

Audit observations about accounts department are as follows -

- Cash book was maintained properly but only system based cash book, not manually.
- EMD and SD Registers have not found during the audit.
- Since FDR has not made by the council so there is no need to maintain FDR register.

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### 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 -

- o Generally, demand letters/Slips are not obtained for issuing material.
- o Fixed asset register was not found during the audit.
- o According to store register, some issued receipts books were not submitted back to store department.

### Revenue Department

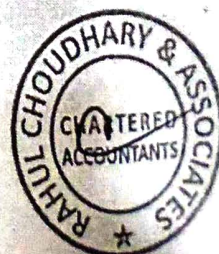
During the examination of revenue records, we found that proper records were maintained and balances of dues were brought forward from last year properly. However, maximum revenue collections are practiced in online system. Sometimes, revenue officer in charge has not verified the collection registers; we suggested them to regulate the observations during the audit.

### Sanitation Department

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

- o Chemical usage records were not found.
- o Proper light & Vehicle repairing register should be kept. Record of them should be maintained separately not only in store register.

  
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### Water Supply Department

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

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

### Establishment Department

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

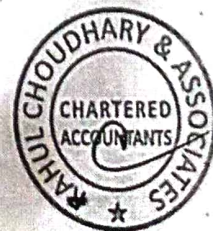
### PWD Department

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

### Audit of FDRs

- While auditing, we found that there was no any FDR made by the council.

  
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## 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.

## Audit of Grants & Loans

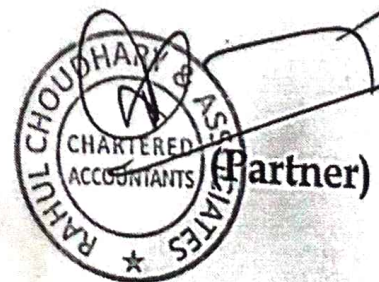
During the audit, we found some observations about grants are as follows -

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

CHARTERED ACCOUNTANTS

  
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District-Sagar

# Bank Balance

Account no.	Bank Name	Opening Balance	Closing Balance
53023305606	State bank of India	54,04,973.61	57,57,723.00
530233290020	State bank of India	5,15,67,194.27	6,74,01,354.00
857945	Axis Bank	9,13,784.65	39,46,847.00
5000314	ICICI	6,45,127.00	1,19,83,740.00
1000540	ICICI	18,59,622.00	40,696.00
1885577	Bandhan Bank	40,59,487.00	72,03,429.00
100526	Canara Bank	12,30,111.31	2,85,293.00
1013388	Canara Bank	96,00,000.00	2,82,537.00
10007042	UBI	42,06,441.16	-
232906818	HDFC Bank	3,98,71,366.00	-
Total		11,93,58,107.00	9,69,01,619.00



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### Schedule RP-1 : Assigned Revenues & Compensation

Particulars	Amount
Compensation-Octroi (चुंगी)	7,52,58,455.00
Compensation-Passenger Tax (यात्री कर)	13,56,000.00
Compensation-Export Tax (निर्यात कर)	10,30,000.00
Compensation-Stamp Duties(मुद्रक शुल्क)	46,17,722.00
<b>Total : Assigned Revenues &amp; Compensation</b>	<b>8,22,62,177.00</b>

### Schedule RP-2 : Deposits Received

Particulars	Amount
Earnest Money Deposit (अमानत प्राप्त)	-
<b>Total : Deposits Received</b>	<b>-</b>

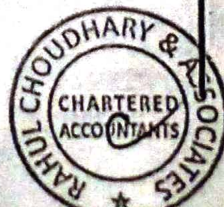
### Schedule RP-3 : Fees & User Charges

Particulars	Amount
Fees & User Charges	51,77,710.00
Penalties & Fine	12,42,273.00
<b>Total : Fees &amp; User Charges</b>	<b>64,19,983.00</b>

### Schedule RP-4 : Grants, Contribution for specific purposes

Particulars	Amount
Grant GoMP-State Finance Commission(राज्य वित्त आयोग)	1,15,39,179.00
Grant GoMP-Road Development(सड़क मरम्मत)	71,43,246.00
Grant GoMP-Mulbhoot(मूलभूत सुविधा)	1,51,67,000.00

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Grant GoMP-Special Fund(विशेष निधी)	1,50,00,000.00
Grant GoI-PMAY(प्रधन्मंत्रि आवास योजना)	2,15,50,000.00
Grant GoI-15th Finance Commission(15वा वित्त आयोग)	3,04,92,000.00
Grant GoMP-Other	52,50,000.00
<b>Total : Grants,Contribution for specific purposes</b>	<b>10,61,41,425.00</b>

**Schedule RP-5 : Rental Income from Municipal Properties**

Particulars	Amount
Rent-Market (बाजार बैठक)	5,87,960.00
Rent-Land & Building(भूमि एवम् भवन किराया)	6,75,804.00
<b>Total : Rental Income from Municipal Properties</b>	<b>12,63,764.00</b>

**Schedule RP-6 : Sale & Hire Charges**

Particulars	Amount
Sale-Tender (टेंडर से आय)	-
	-
<b>Total : Sale &amp; Hire Charges</b>	<b>-</b>

**Schedule RP-7 : Tax Revenue**

Particulars	Amount
Property Tax - Current - (संपत्तिकर चालू)	66,61,203.00
Samekit Kar - (समेकित कर)	21,96,370.00
Education Cess-(शिक्षा उपकर)	14,97,516.00
Urban Devlopment Cess - (नगरिय विकास कर)	17,01,357.00
Water tax - Current (जल कर चालू)	76,59,104.00
<b>Total : Tax Revenue</b>	<b>1,97,15,550.00</b>



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Particulars	Amount
Advertisement & Publicity Expense (विज्ञापन व्यय)	7,16,224.00
Consultancy Fee & Charge - (सलाहकार फीस)	9,22,846.00
Audit Fees	65,000.00
Electricity Expense (विधुत बिल)	2,87,19,752.00
Fuel, Petrol & Diesel-(डीजल व्यय)	33,43,709.00
Cultural Event Expenses (कार्यक्रम व्यय)	2,55,233.00
Own Programme	10,55,790.00
Office Expenses(कार्यालयीन व्यय)	7,26,660.00
Printing & Stationary (मुद्रांकन/लेखांकन व्यय)	5,01,876.00
Publicity Expenses(प्रचार-प्रसार व्यय)	2,56,366.00
Web, Internet Expenses (इंटरनेट व्यय)	75,000.00
Purchase-Fire Wood(अलाव लकड़ी)	94,748.00
Purchase-Bhusa	5,320.00
Tree Cutting	2,19,301.00
Plantation Expenses	1,17,100.00
REMKI	41,22,408.00
Telephone Bill(टेलीफोन व्यय)	1,80,327.00
<b>Total : Administrative Expenses</b>	<b>4,13,77,660.00</b>

**Schedule RP-09 : Capital Work-in-Progress**

Particulars	Amount
Construction - Roads & Bridges-Concrete Road (रोड निर्माण)	1,20,69,127.00
Construction - Sewerage Drainage - Drain open (नाली निर्माण)	15,61,811.00
Construction-Building-Office(कार्यालय भवन)	13,64,214.00
Construction - Roads & Bridges-Paving Blocks Works	3,74,161.00
Construction-Teen Shed	3,68,068.00
Construction-शवदाह ग्रह	11,86,810.00

  
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 MUNICIPAL ENGINEER  
 BINA (SAGAR) M.P.

Construction-Fountain	
Construction-FSTP	2,97,216.00
Construction-Electricity Poll(विधुत खम्बे)	9,43,337.00
Construction-CM Infrastructure	29,99,314.00
	36,54,917.00
<b>Total : Capital Work-in-Progress</b>	<b>2,48,18,975.00</b>

**Schedule RP-10 : Deposit Paid**

Particulars	Amount
Return - Security Deposit(सुरक्षा निधि)	2,61,546.00
Return - Earnest Money Deposit(अमानत रशी)	44,840.00
<b>Total : Deposit Paid</b>	<b>3,06,386.00</b>

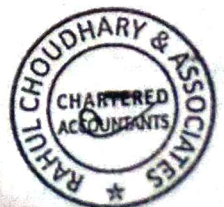
**Schedule RP-11 : Establishment Expenses**

Particulars	Amount
Salaries & Allowances-(वेतन स्थाई कर्मचारी)	4,23,39,808.00
Wages-Temporary Staff(वेतन अस्थायी कर्मचारी)	2,08,83,406.00
Advance - Employee	11,70,000.00
Arrear Salary (बकाया वेतन)	67,58,209.00
Leav Encashment(अवकाश नगदिकरण)	18,73,899.00
Professional Tax	1,90,322.00
NPS	49,88,420.00
Employee Provident Fund(EPF)	38,57,736.00
G.P.F.	2,96,280.00
<b>Total : Establishment Expenses</b>	<b>8,23,58,080.00</b>

**Schedule RP-12 : Fixed Assets**

Particulars	Amount
Office & Other Equipment	14,53,464.00
<b>Total : Fixed Assets</b>	<b>14,53,464.00</b>

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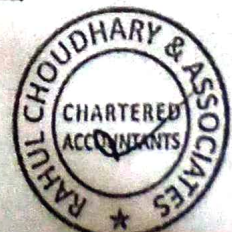
**Schedule RP-13 : Interest & Finance Charges**

Particulars	Amount
Bank Charges	
HUDCO Loan	
Total : Interest & Finance Charges	11,57,938.00
	11,57,938.00

**Schedule RP-14 : Operations & Maintenance**

Particulars	Amount
Hire Charges-JCB	9,68,761.00
Hire Charges-Vehicle (वाहन किराया)	31,755.00
Other Expenses - (अन्य व्यय)	40,33,314.00
R & M-Vehicle (वाहन मरम्मत)	6,06,832.00
R&M-Computer	1,64,221.00
R&M-Concret Road(सड़क मरम्मत)	13,93,929.00
R&M-Infra Assets (अन्य मरम्मत)	3,06,424.00
R&M-Covid Centre	1,98,530.00
R&M-Open Dari (नाली मरम्मत)	37,865.00
R&M-Park, Nurseries & Garden	8,56,212.00
R&M-Handpump	2,46,202.00
R&M-Water Ways	2,62,232.00
R&M-Waterways-Pipeline	8,73,124.00
Sanitation/Conservancy Material (सफाई सामग्री क्रय)	1,37,11,668.00
Water Ways Material (जल प्रदाय सामग्री क्रय)	37,10,432.00
Electrical store (विधुत सामग्री क्रय)	69,74,692.00
R&M-Motichoor River	1,53,856.00
Total : Operations & Maintenance	3,45,30,049.00

  
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# Schedule RP-15 : Recoveries payable - Expenses

Particulars	Amount
TDS & GST	4,54,654.00
Total : Recoveries payable - Expenses	4,54,654.00

## Schedule RP-16 : Scheme Expenses

Particulars	Amount
E.S.T.P.	11,03,240.00
NULM .	9,830.00
PMAY	4,40,77,807.00
MP MLA	52,50,000.00
PM Swanidhi	4,500.00
Scheme Expenses - स्वच्छता सर्वेक्षण	2,400.00
Total : Scheme Expenses	5,04,47,777.00

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