

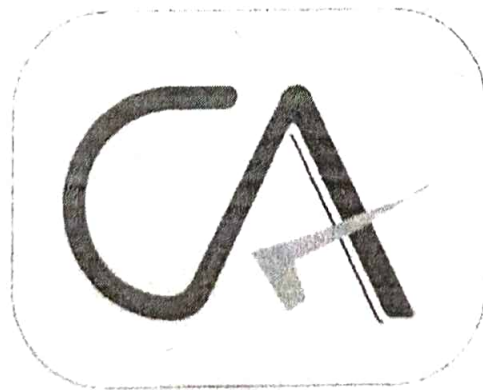
AUDIT REPORT

Of

MUNICIPAL COUNCIL BODA

DISTRICT - RAJGARH

YEAR 2021-22



AUDITOR

PRAMOD K. SHARMA & CO.

CHARTERED ACCOUNTANTS

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AUDIT OBSERVATION
(અંકેક્ષણ અબલોકન)

RECEIPT & PAYMENT ACCOUNT
(પ્રાપ્તિ ભુગતાન ખાતા)

INCOME & EXPENDITURE ACCOUNT
(આય વ્યય ખાતા)

BANK RECONCILIATION STATEMENT
(બેંક સમાધાન પત્રક)

ABSTRACT SHEET



PRAMOD K. SHARMA & CO.

Chartered Accountants

HEAD OFFICE : 11 & 12, 11th Floor, Sarnath Commercial Complex, Opp. Board Office, Shivaji Nagar, Bhopal - 462016
MOBILE NO. (+91) 94250-15041, 95892-51041, Phone No. (0755) 4273005, 2670003
E-mail : pksharma_com@rediffmail.com

AUDIT REPORT

We have examined the Audit of **MUNICIPAL COUNCIL BODA, DISTRICT RAJGARH (M.P)** for the year ended 31st 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, the said accounts give a true and fair view in respect of Receipt & Payment Account, Income & Expenditure Account, for the year ending as on 31st March 2022.

Date:-31/12/2022

Place:-Bhopal

For PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS



K. Sharma

CA Pramod Sharma
(Partner)

UDIN: 22076883BGNTTE7653

Branches : Rudrapur, Jalandhar, Saharanpur, Indore, Gwalior, Shahdol, Delhi, Rewa, Khurai and kullu (H.P.)

MUNICIPAL COUNCIL BODA

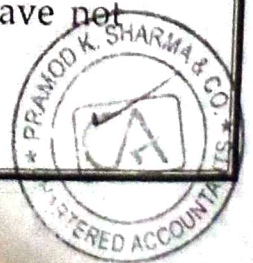
AUDIT OBSERVATIONS

Audit of Revenue

- We have audited the resources of revenue on the sample basis.
- Yes, we checked some Revenue receipts from the counter files of Receipt Book and verified that the money received is duly 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 deposit the amount of revenue collected.
- Cash Book has been verified with Receipts.
- Annual recovery sheet has been provided by the council and it had good collections during the year. Quarterly recovery sheet was not available during the audit, so we are unable to comment upon comparison of quarter wise revenue recovery.
- There were 06 FDRs found during the audit.
- No, we have not seemed any Investment on lesser interest rate.
- Receipt & Payment account prepared and provided by the council which was attached with the audit report.

Audit of Expenditures

- We covered the Expenditures on the sample basis during the process of Audit.
- We have checked entries in cash book with respective vouchers and found them satisfactory.
- While checking Accountant Cash Book, the bills and vouchers were found satisfactory according to books and we have not



found any reportable instance. However some irregularities were found during the audit and rectified at the time.

- 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.
- The Expenses were under financial propriety and the Expenditure was according to the financial 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 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 checked the books of accounts of council. Although most of the records were maintained properly and we duly satisfied with them, however, some observations have been seen and mentioned in this report.
- 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 -

- Bank book, Journal book have not kept by the council which are necessary as per section 6, chapter 2 of Madhya Pradesh Municipal (Accounts and Finance) rule, 2018.



- EMD & SD registers have not been found during the audit.
- FDR register was not found during the audit.
- Other necessary records have been maintained and found satisfactory.

Store Department

During the examination of stock records, we found that proper records were maintained and balances of items were brought forward from previous year properly. Although at some pages, we found that signatures of recipient of materials were not found.

- As per section 147 (1) under chapter - VI of Madhya Pradesh (Accounts and Finance) Rules, 2018, all movable and immovable Fixed Assets will be recorded in the Fixed Assets Register which was not found during the audit.
- As per section 174 (1) under chapter - VIII of Madhya Pradesh (Accounts and Finance) Rules, 2018, Stock or material will be issued only after obtaining duly authorized demand letter from respective department but we have not found such kind of letters during the audit.

Revenue Department

During the examination of revenue records, we found that proper records were maintained and balances of dues were brought forward from previous year properly. Amount collected has been duly deposited on time. As per recovery sheet, a good revenue collection has been done but council must prepared such policies which can be helpful in recovery of revenue from various heads.



Sanitation Department

During the audit of sanitation department we found some observations. Our comments/suggestions are as follow -

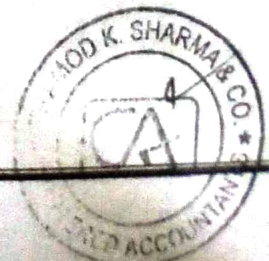
- All the log books should be filled on daily basis with reference of diesel register.
- Officer in-charge should verify them timely.

Establishment Department

- Charge file or register was not found during the audit. So we are unable to verify the accountability of staff.

PWD Department

- As per section 139 (1) under chapter - V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Construction register will be maintained by the council which was not found during the audit.
- As per section 139 (2) under chapter - V of Madhya Pradesh (Accounts and Finance) Rules, 2018, The council Engineer or PWD in charge has to examine the stock and construction register at least once in 6 months but we have not found such examination during the audit.
- As per section 141 read with section 138 under chapter - V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Engineer or department in-charge will have to maintained stock record for recording each and every purchase of materials. Dusring the audit of the PWD department we found that there was no any stock register for recording construction materials and i.e. muram etc.



- Tender Register was not maintained by the ULB.
- Repairing and maintenance register should be maintained and updated timely.

Audit of FDRs

- While auditing, we found that there were six FDRs made by the council and found on the record.

Sr. no.	Bank	FDR no./A/c no.	Amount
1	NA	4749	1000000.00
2	BOI	0856	186689.86
3	BOI	1544	531782.51
4	MPGB	0469	211851.66
5	SBI	4105	500000.00
6	SBI	0870	1000000.00

Audit of Tenders

- During the audit we examined some tender files. On the basis of examination the given files and note sheets attached with the vouchers, we found that tender process has been followed by the council. Although some irregularities were found and suggested to rectify them properly.
- As per section 121 read with section 86 under chapter-V of Madhya Pradesh Municipal (Accounts & Finance) Rule, 2018 and Letter of Department of Urban Administration and development, Ministry Bhopal, M.P. government, letter no./2022-23/87 dated 06/08/2022, E-tendering must be done in case of purchase costing above one lakh rupees. We suggest the council to comply with the same.



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 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.
- As specified by the accounts department, there is a loan of Mukhyamantri Shahri Adhosanrachna on the council but the installments are directly deducted by the Directorate, Urban Administration and development, Bhopal. Council has no any information regarding paid installment and outstanding loan amount.

PRAMOD K. SHARMA & CO.

Chartered Accountants



Pramod Kumar Sharma
(Partner)

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MUNICIPAL COUNCIL BODA

District- Raigarh

RECEIPT & PAYMENT ACCOUNT

As On 31.03.2022

Head of Account	Schedule No.	Municipal Council		Head of Account	Schedule No.	Municipal Council	
		1-Apr-21 to 31-Mar-22				1-Apr-21 to 31-Mar-22	
Opening Balance				REVENUE/CAPITAL EXPENDITURE		2,70,38,358.00	+ 22.09.200.00
Cash Balance				Administrative Expenses (प्रशासनिक व्यय)	RP-09	98,42,971.00	
Bank Balance				Capital Work-in-Progress (कां. कार्य प्रगति पर)	RP-10	2,95,96,488.00	
				Deposit Paid (निशान वापसी)	RP-11	7,44,470.00	
REVENUE/CAPITAL RECEIPT				Establishment Expenses (स्थापना व्यय)	RP-12	1,90,98,424.00	
Assigned Revenues & Compensation				Fixed Assets (अचल संपत्ति)	RP-13	4,78,944.00	
Deposit Received (निशान प्राप्त)	RP-1	2,70,38,358.00	1,11,04,886.00	Operations & Maintenance (निर्वाह / संचालन)	RP-14	94,26,377.00	
Fees & User Charges (फीस / उपयोगी व्यय)	RP-2		1,97,000.00	Recoveries Payable (वसूली देयक)	RP-15	17,44,710.00	
Grants, Contribution for specific purposes	RP-3		12,14,091.00	Scheme Expenses - योजना व्यय	RP-16	4,22,394.00	
Rental Income from Municipal Properties	RP-4		2,97,79,985.00				
Sale & Hire Charges (बिस्व / भाडो व्यय)	RP-5		32,29,247.00	Grant Return to Govt (NULM)			5,06,308.00
Tax Revenue (करों से प्राप्त आय)	RP-6		3,61,274.00				
Income from Investments (उत्पन्न आय)	RP-7		20,42,003.00	Closing Balance			
	RP-8		6,78,420.00	Cash Balance			
				Bank Balance		56,78,329.00	
Totalling Mistake							
						7,73,79,495.00	7,73,79,495.00

FOR PRAMOD K. SHARMA & Co.
Chartered Accountants



CA Pramod Sharma
(Partner)

Schedule RP-1 : Assigned Revenues & Compensation

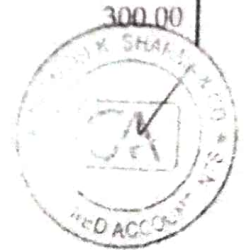
Particulars	Amount
Compensation-Octroi (चुंगी)	1,02,65,666.00
Compensation-Passanger Tax (यात्री कर)	4,59,000.00
Compensation-Stamp Duties (मुद्रांक शुल्क)	3,80,220.00
Total : Assigned Revenues & Compensation	1,11,04,886.00

Schedule RP-2 : Deposit Received

Particulars	Amount
Earnest Money Deposit	1,97,000.00
Total : Deposit Received	1,97,000.00

Schedule RP-3 : Fees & User Charges

Particulars	Amount
Audit Recovery - ऑडिट आ० ति वसूली	69,069.00
Connection Charges-Water Supply (नल कनेक्शन)	27,760.00
Contribution_ PMAY PM आवास	4,33,000.00
Entry Fee-Bus Stand (बस स्टैंड आय)	1,47,560.00
Fee-Application (आवेदन शुल्क)	18,040.00
Fee-Copy of Certificate/Extract (प्रमाण पत्र शुल्क)	16,645.00
Fee- Marriage Registration (विवाह पंजीयन)	80.00
Fees- Advance अग्रिम राशि	8,410.00
Fees- Dustbin डस्टबिन शुल्क	300.00



Schedule RP-5 : Rental Income from Municipal Properties

Particulars	Amount
Rent-Lease of Land-Current	4,34,020.00
Rent-Lease of Land -O/s	96,412.00
Rent-Market (बाजार बडक)	1,22,940.00
Rent-Shopping Complex	3,90,750.00
Shop Premium	21,85,125.00
Total : Rental Income from Municipal Properties	32,29,247.00

Schedule RP-6 : Sale & Hire Charges

Particulars	Amount
Rent Machinery	1,01,184.00
Sale-Ration Card	190.00
Sale-Tender (टेंडर से आय)	2,60,000.00
Total : Sale & Hire Charges	3,61,374.00



Schedule RP-7 : Tax Revenue

Particulars	Amount
Development Cess (विकास उ०कार)	1,36,715.00
Development Cess (विकास उ०कार बकाया)	19,972.00
Education Cess - Current (शिक्षा उ०कार - चालू)	2,13,123.00
Education Cess - O/s (शिक्षा उ०कार बकाया)	30,961.00
Export Tax (निर्यात कर)	11,240.00
Property Tax - Current (सम्पत्ति कर चालू)	3,63,462.00
Property Tax - O/s (सम्पत्ति कर बकाया)	63,642.00
Samekit Kar-Consolidated - Current(समेकित कर - चालू)	1,40,553.00
Samekit Kar-Consolidated - O/s (समेकित कर बकाया)	1,30,677.00
Surcharge Tax on Others (सरचार्ज)	13,058.00
Vratikar (वृत्तिकर चालू)	1,400.00
Vratikar (वृत्तिकर बकाया)	2,700.00
Water Tax - Current (जल कर - चालू)	6,36,890.00
Water Tax - O/s (जल कर बकाया)	2,77,610.00
Total : Tax Revenue	20,42,003.00

Schedule RP-8 : Income from Investments

Particulars	Amount
Income from Investments (व्याज प्राप्त)	6,78,420.00
Total : Income from Investments	6,78,420.00



Schedule RP-9 : Administrative Expenses

Particulars	Amount
Advertisement Expense (विज्ञापन व्यय)	3,45,018.00
Consultancy Fee & Charge (सलाहकार फीस)	5,84,492.00
Cultural Event Expense (कार्यक्रम व्यय)	3,20,837.00
Electrical store (विधुत सामग्री क्रय)	35,85,835.00
Electricity Bill (विधुत बिल)	18,77,889.00
Fuel, Petrol & Diesel-(डीजल व्यय)	8,64,890.00
News Papper	10,874.00
Tree Plantation	
Printing and Stationery (मुद्रांकन/लेखकान व्यय)	3,96,975.00
Tender Fees	23,950.00
Web Internet Expenses	32,151.00
Total : Administrative Expenses	80,42,911.00



Schedule RP-10 : Capital Work-in-Progress

Particulars	Amount
Construction -Building-Community Hall(सामुदायिक)	2,48,744.00
Construction - Burial / Cremation - शमशान घाट	3,73,008.00
Construction- Foundation (	4,10,590.00
Construction- MRF Centre	4,23,794.00
Construction-Puliya	11,31,689.00
Construction - Returning Wall - रिटर्निंग वाल	50,12,087.00
Construction - Roads & Bridges-Concrete Road	64,99,313.00
Construction-Sewerage and Drainage-Drain-Open	22,07,643.00
Construction - Statue - प्रतिमा	48,500.00
Tenching Ground Payment	32,41,120.00
Total : Capital WIP	1,95,96,488.00

Schedule RP-11 : Deposit Return

Particulars	Amount
Return- Earnest Money Deposit	3,49,470.00
Total : Deposit Return	3,49,470.00

Schedule RP-12 : Establishment Expenses

Particulars	Amount
Arrear Salary (बकाया वेतन)	6,45,984.00
G.P.F (जी पी एफ)	6,64,000.00
Leave Encashment	4,85,607.00



Salaries & Allowances-(वेतन स्थाई कर्मचारी)	80,00,823.00
Dress Allowance	62,016.00
Wages-Temporary Staff (वेतन अस्थाई कर्मचारी)	92,30,194.00
Total : Establishment Expenses	1,90,88,624.00

Schedule RP-13 : Fixed Assets

Particulars	Amount
Bench Chair बैच चेयर	7,68,642.00
Fire Vehicle	12,50,000.00
Fogging Machine	9,01,658.00
Furniture & Fixtures-Other (फर्नीचर क्रय)	1,36,576.00
Grabage Vehicle कचरा गाडी क्रय	7,96,512.00
Gross Cutting Machine	47,752.00
Mobile Toilets - चालित शोचालय	9,07,265.00
Other Fixed Assets (अन्य स्थाई सम्पत्ति क्रय)	9,02,206.00
Sanitizer Machine	19,189.00
Speed Braker	6,50,500.00
Staris (सीडी क्रय)	2,40,558.00
Trolly	8,61,216.00
Vehicle-Others (वाहन क्रय)	11,67,032.00
Water Tanker	3,81,888.00
Total : Fixed Assets	90,30,994.00



Schedule RP-14 : Operations & Maintenance

Particulars	Amount
Bulk Purchase-Stationery (लेखांकन सामग्री क्रय)	49,024.00
Hire Charges-Machinery (मशीन किराया)	53,158.00
Hire Charges-Vehicle (वाहन किराया)	3,18,073.00
O & M-Water Tankers (टैंकर से पानी सप्लाई)	11,940.00
Other Expenses - (अन्य व्यय)	2,28,812.00
Plantion Work	73,115.00
R & M Computer	6,650.00
R & M-Concrete Road (सड़क मरम्मत)	2,67,735.00
R & M Infra Assets (अन्य मरम्मत)	1,07,032.00
R & M-Motor Pump (मोटर पंप मरम्मत)	12,850.00
R & M-Other Furnitures (फर्नीचर मरम्मत)	19,590.00
R & M-Other Office Equipment (कार्यालय उपकरण)	6,570.00
R & M-Public Light Others (विधुत मरम्मत)	43,145.00
R& M Transformar	76,100.00
R & M-Vehicle (वाहन मरम्मत)	2,59,360.00
R & M-Waterways (जलप्रदाय मरम्मत)	49,669.00
Sanitation/Conservancy Material (सफाई सामग्री क्रय)	47,08,284.00
Water Tanker Distribution पेय जल परिवहन	21,25,514.00
	12,09,752.00
Total : Operations & Maintenance	96,26,373.00



Schedule RP-15 : Recoveries Payable-Expenses

Particulars	Amount
Income Tax	6,67,496.00
GST	6,76,614.00
Total : Recoveries Payable	13,44,110.00

Schedule RP-16 : Scheme Expenses

Particulars	Amount
Scheme Expenses- PMAY (प्रधान मंत्री आवास योजना)	41,800.00
Scheme Expenses- CM Infra Development	28,14,819.00
Scheme Expenses- Swachhata Sarvekshan	11,83,077.00
Scheme Expenses- अन्त्योस्थी सहायता	70,000.00
सामूहिक संगठन	12,500.00
Total : Scheme Expenses	41,22,196.00

FOR PRAMOD K. SHARMA & Co.
Chartered Accountants



CA Pramod Sharma
(Partner)



Schedule IE-1 : Assigned Revenues & Compensation

Particulars	Amount
Compensation-Octroi (चुंगी)	1,02,65,666.00
Compensation-Passanger Tax (यात्री कर)	4,59,000.00
Compensation-Stamp Duties (मुद्रांक शुल्क)	3,80,220.00
Total : Assigned Revenues & Compensation	1,11,04,886.00

Schedule IE-2 : Fees & User Charges

Particulars	Amount
Audit Recovery - ऑडिट आपति वसूली	69,069.00
Connection Charges-Water Supply (नल कनेक्शन)	27,760.00
Contribution_ PMAY PM आवास	4,33,000.00
Entry Fee-Bus Stand (बस स्टैंड आय)	1,47,560.00
Fee-Application (आवेदन शुल्क)	18,040.00
Fee-Copy of Certificate/Extract (प्रमाण पत्र शुल्क)	16,645.00
Fee- Marriage Registration (विवाह पंजीयन)	80.00
Fees- Advance अग्रिम राशि	8,410.00
Fees- Dustbin डस्टबिन शुल्क	300.00
Fees- Parking	400.00
Fees-निर्माण समझौता शुल्क	9,000.00
Labour Registration Fees	60.00
Licensing Fee (लाइसेंस फीस- सभी प्रकार)	2,000.00
Mutation Fee (नामांतरण शुल्क)	3,92,100.00
Other Income (अन्य आय)	17,241.00



Penalty & Fine-User Charges (अर्थदंड)	17,240.00
Road Cutting Charge (सडक खुदाई चार्ज)	13,366.00
Solid Waste (ठोस अपशिष्ट)	7,100.00
User Charges-Pay & Use Toilets (शोचालय आय)	720.00
User Charges-Septic Tank Cleaning (सेप्टिक टैंक सफ)	12,000.00
नल डोनेशन	22,000.00
Total : Fees & User Charges	12,14,091.00

Schedule IE-3 : Rental Income from Municipal Properties

Particulars	Amount
Rent-Lease of Land-Current	4,34,020.00
Rent-Lease of Land -O/s	96,412.00
Rent-Market (बाजार बढक)	1,22,940.00
Rent-Shopping Complex	3,90,750.00
Shop Premiun	21,85,125.00
Total : Rental Income from Municipal Properties	32,29,247.00

Schedule IE-4 : Sale & Hire Charges

Particulars	Amount
Rent Machinery	1,01,184.00
Sale-Ration Card	190.00
Sale-Tender (टेंडर से आय)	2,60,000.00
Total : Sale & Hire Charges	3,61,374.00



Schedule IE-5 : Tax Revenue

Particulars	Amount
Development Cess (विकास उपकार)	1,36,715.00
Development Cess (विकास उपकार बकाया)	19,972.00
Education Cess - Current (शिक्षा उपकार - चालू)	2,13,123.00
Education Cess - O/s (शिक्षा उपकार बकाया)	30,961.00
Export Tax (निर्यात कर)	11,240.00
Property Tax - Current (सम्पत्ति कर चालू)	3,63,462.00
Property Tax - O/s (सम्पत्ति कर बकाया)	63,642.00
Samekit Kar-Consolidated - Current (समेकित कर - चालू)	1,40,553.00
Samekit Kar-Consolidated - O/s (समेकित कर बकाया)	1,30,677.00
Surcharge Tax on Others (सरचार्ज)	13,058.00
Vratikar (वृत्तिकर चालू)	1,400.00
Vratikar (वृत्तिकर बकाया)	2,700.00
Water Tax - Current (जल कर - चालू)	6,36,890.00
Water Tax - O/s (जल कर बकाया)	2,77,610.00
Total : Tax Revenue	20,42,003.00

Schedule IE-6 : Income from Investments

Particulars	Amount
Income from Investments (व्याज प्राप्त)	6,78,420.00
Total : Income from Investments	6,78,420.00



Schedule IE-7 : Administrative Expenses

Particulars	Amount
Advertisement Expense (विज्ञापन व्यय)	3,45,018.00
Consultancy Fee & Charge (सलाहकार फीस)	5,84,492.00
Cultural Event Expense (कार्यक्रम व्यय)	3,20,837.00
Electrical store (विधुत सामग्री क्रय)	35,85,835.00
Electricity Bill (विधुत बिल)	18,77,889.00
Fuel, Petrol & Diesel-(डीजल व्यय)	8,64,890.00
News Papper	10,874.00
Tree Plantation	
Printing and Stationery (मुद्रांकन/लेखकान व्यय)	3,96,975.00
Tender Fees	23,950.00
Web Internet Expenses	32,151.00
Total : Administrative Expenses	80,42,911.00



Schedule IE-8 : Establishment Expenses

Particulars	Amount
Arrear Salary (बकाया वेतन)	6,45,984.00
G.P.F (जी पी एफ)	6,64,000.00
Leave Encashment	4,85,607.00
Salaries & Allowances-(वेतन स्थाई कर्मचारी)	80,00,823.00
Dress Allowance	62,016.00
Wages-Temporary Staff (वेतन अस्थाई कर्मचारी)	92,30,194.00
Total : Establishment Expenses	1,90,88,624.00

Schedule IE-09 : Operations & Maintenance

Particulars	Amount
Bulk Purchase-Stationery (लेखांकन सामग्री क्रय)	49,024.00
Hire Charges-Machinery (मशीन किराया)	53,158.00
Hire Charges-Vehicle (वाहन किराया)	3,18,073.00
O & M-Water Tankers (टैंकर से पानी सप्लाई)	11,940.00
Other Expenses - (अन्य व्यय)	2,28,812.00
Plantion Work	73,115.00
R & M Computer	6,650.00
R & M-Concrete Road (सड़क मरम्मत)	2,67,735.00
R & M Infra Assets (अन्य मरम्मत)	1,07,032.00
R & M-Motor Pump (मोटर पंप मरम्मत)	12,850.00
R & M-Other Furnitures (फर्नीचर मरम्मत)	19,590.00
R & M-Other Office Equipment (कार्यालय उपकरण)	6,570.00

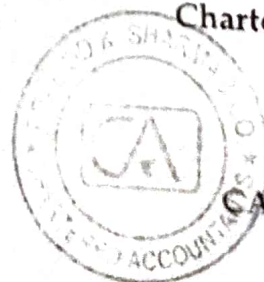


R & M-Public Light Others (विधुत मरम्मत)	43,145.00
R & M Transformer	76,100.00
R & M-Vehicle (वाहन मरम्मत)	2,59,360.00
R & M-Waterways (जलप्रदाय मरम्मत)	49,669.00
Sanitation/Conservancy Material (सफाई सामग्री क्रय)	47,08,284.00
Water Tanker Distribution पेय जल परिवहन	21,25,514.00
	12,09,752.00
Total : Operations & Maintenance	96,26,373.00

Schedule IE-10 : Scheme Expenses

Particulars	Amount
Scheme Expenses- PMAY (प्रधान मंत्री आवास योजना)	41,800.00
Scheme Expenses- CM Infra Development	28,14,819.00
Scheme Expenses- Swachhata Sarvekshan	11,83,077.00
Scheme Expenses- अन्त्योस्थी सहायता	70,000.00
सामूहिक संगठन	12,500.00
Total : Scheme Expenses	41,22,196.00

FOR PRAMOD K. SHARMA & Co.
Chartered Accountants



19/01/20
CA Pramod Sharma
(Partner)

MUNICIPAL COUNCIL BODA

BANK BALANCE SHEET

01.04.2021 to 31.03.2022

S.No.	BANK NAME	ACCOUNT NUMBER	Cash Book		Bank Balance		Opening Diff.	Closing Diff.
			Opening Balance	Closing Balance	Opening Balance	Closing Balance		
1	MP Gramin Bank	30210100000149	11,44,583.00	3,61,937.00	12,53,489.80	4,07,226.00	-1,08,906.80	-45,289.00
6	Bank of India	CD-30	34,65,270.00	8,98,443.00	31,19,037.67	5,74,839.88	3,46,232.33	3,23,603.12
9	State Bank of India	53040142469	1,65,27,888.00	2,858.00	1,65,78,624.50	1,04,666.50	-50,736.50	-1,01,808.50
10	HDFC Bank	2174	5,50,000.00	5,50,000.00	5,48,233.00	5,66,325.50	1,767.00	-16,325.50
	State Bank of India	3962849636	-	14,474.00	-	14,774.00	-	-300.00
			2,16,87,741.00	18,27,712.00	2,14,99,384.97	16,53,057.88		
	SANCHIT NIDHI							
10	Bank of India	995910100001960	4,20,293.00	4,20,293.00	5,42,243.80	5,58,110.80	-1,21,950.80	-1,21,950.80
11	MP Gramin Bank (FDR)	FDR-0469	2,11,853.00	2,11,851.63	2,12,968.14	2,24,115.47	-1,115.14	-12,263.84
12	Bank of India (FDR)	FDR-1544	5,31,782.00	5,31,782.51	5,31,782.00	5,38,719.51	-	-6,937.00
13	Bank of India (FDR)	FDR-0856	1,86,689.00	1,86,689.86	1,86,689.00	1,95,171.86	-	-8,482.00
	CM INFRA DEVELOPMENT							
14	State Bank of India (FDR)	4105	5,00,000.00	5,00,000.00	5,00,000.00	5,00,000.00		
15	State Bank of India (FDR)	870	10,00,000.00	10,00,000.00	10,00,000.00	10,00,000.00		
17	State Bank of India (FDR)	4749	15,00,000.00	-	15,00,000.00	15,00,000.00		
18	State Bank of India (FDR)	4939	10,00,000.00	10,00,000.00				
			2,70,38,358.00	56,78,329.00	2,59,73,067.91	61,69,175.52		

नोट : टैली में एंटी करन उपरांत टैली का बैंक अनुसार बैलेंस और कैश बुक का बैंक अनुसार बैलेंस मैच नहीं हो रहा था इस कारण जर्नल एंटी कर टैली का बैलेंस को कैश बुक अनुसार मिलाया गया है



मुख्य नगर पालिका अधिकारी
नगर परिषद् बोडा
जिला - राजगढ़

Municipal Council Boda
Dist - Rajgarh
Bank Recconciliation Statement
Bank - State Bank Of India
Account No - 0149

31-Mar

Closing Balance As Per Pass Book

Opening diffrence

4,07,226.80

Amount debit in passbook but not in cashbook

(1,08,906.80)

Date	Amount
19.04.2021	73,400.00
10.06.2021	118.00
30.11.2021	47,700.00
	1,21,218.00

1,21,218.00

Amount credit in passbook but not in cashbook

Date	Amount
15.04.2021	2,40,000.00
16.04.2021	45,185.00
19.04.2021	11,890.00
13.09.2021	9,979.00
29.12.2021	75,000.00
19.01.2022	75,000.00
28.02.2022	50,000.00
	5,07,054.00

-5,07,054.00

Amount debit in cashbook but not in passbook

Date	Amount
11.10.2021	2,97,075.00
	2,97,075.00

2,97,075.00

Amount Diffrence

06.05.2021

5,140.00 5,170.00

30.00

19.05.2021

26,420.00 26,470.00

50.00

29.12.2021

2,55,349.00 2,55,345.00

4.00

other diffrence

-2.00

Adjustment Journal Entry

1,52,296.00

Closing Balance As Per Cash Book

3,61,937.00

3,61,937.00



Municipal Council Boda
Dist - Rajgarh
Bank Reconciliation Statement
Bank - State Bank Of India
Account No - 2469

Year 2021-22

Closing Balance As Per Pass Book

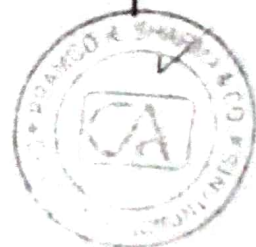
1,04,666.50

Opening difference

(50,736.50)

Amount debit in passbook but not in cashbook

Date	Amount	14,24,866.00
30.06.2021	1,000.00	
30.10.2021	12,096.00	
30.10.2021	8,064.00	
30.10.2021	40,992.00	
30.10.2021	16,128.00	
30.10.2021	19,824.00	
30.10.2021	5,376.00	
02.11.2021	10,584.00	
02.11.2021	3,360.00	
02.11.2021	4,032.00	
02.11.2021	18,816.00	
02.11.2021	11,472.00	
02.11.2021	11,472.00	
02.11.2021	6,048.00	
02.11.2021	9,408.00	
02.11.2021	24,192.00	
02.11.2021	5,376.00	
02.11.2021	21,504.00	
02.11.2021	5,376.00	
02.11.2021	21,504.00	
02.11.2021	2,496.00	
02.11.2021	49,448.00	
02.11.2021	40,457.00	
02.11.2021	42,737.00	
02.11.2021	46,937.00	
02.11.2021	36,770.00	
02.11.2021	39,489.00	
02.11.2021	33,281.00	
02.11.2021	33,302.00	
02.11.2021	16,437.00	
02.11.2021	16,043.00	
02.11.2021	14,742.00	



02.11.2021	13,735.00
02.11.2021	8,700.00
02.11.2021	8,700.00
02.11.2021	4,40,253.00
02.11.2021	69,875.00
10.11.2021	2,100.00
10.11.2021	2,100.00
10.11.2021	8,700.00
30.11.2021	30,000.00
29.12.2021	75,000.00
19.01.2022	75,000.00
28.02.2022	50,000.00
08.03.2022	2,000.00
17.03.2022	9,940.00
	<u>14,24,866.00</u>

Amount credit in passbook but not in cashbook

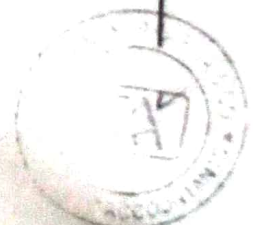
Date	Amount
02.11.2021	2,100.00
02.11.2021	2,100.00
17.11.2021	5,000.00
17.11.2021	5,000.00
22.03.2022	5,376.00
	<u>19,576.00</u>

-19,576.00

Amount credit in cashbook but not in passbook

Date	Amount
06.05.2021	9,257.00
06.05.2021	11,935.00
06.05.2021	30,368.00
06.05.2021	37,305.00
06.05.2021	31,905.00
06.05.2021	12,500.00
11.05.2021	23,870.00
11.06.2021	1,46,170.00
11.06.2021	32,805.00
11.06.2021	12,500.00
11.06.2021	30,205.00
11.06.2021	34,800.00
17.06.2021	24,470.00
17.06.2021	9,257.00
12.07.2021	38,205.00
12.07.2021	1,48,200.00
12.07.2021	34,805.00
12.07.2021	12,235.00
12.07.2021	12,235.00

-47,51,901.00



12.07.2021	12,235.00
12.07.2021	26,100.00
12.07.2021	8,700.00
23.07.2021	9,557.00
26.08.2021	38,205.00
26.08.2021	34,800.00
26.08.2021	32,805.00
26.08.2021	24,470.00
26.08.2021	12,235.00
26.08.2021	12,235.00
26.08.2021	9,557.00
26.08.2021	12,235.00
23.09.2021	32,805.00
23.09.2021	12,500.00
23.09.2021	38,205.00
23.09.2021	24,470.00
23.09.2021	12,235.00
23.09.2021	12,235.00
23.09.2021	9,557.00
23.09.2021	12,235.00
30.10.2021	2,58,120.00
02.11.2021	8,09,896.00
02.11.2021	38,205.00
02.11.2021	34,800.00
02.11.2021	24,470.00
02.11.2021	12,235.00
08.11.2021	2,000.00
20.12.2021	1,89,042.00
19.01.2022	38,205.00
19.01.2022	12,235.00
19.01.2022	9,257.00
19.01.2022	24,470.00
19.01.2022	32,805.00
19.01.2022	34,800.00
19.01.2022	12,235.00
19.01.2022	12,235.00
18.02.2022	40,600.00
18.02.2022	19,152.00
18.02.2022	19,189.00
02.03.2022	1,09,837.00
02.03.2022	34,800.00
02.03.2022	12,500.00
04.03.2022	48,314.00
15.03.2022	700.00
21.03.2022	32,805.00
21.03.2022	34,800.00
21.03.2022	1,09,837.00



21.03.2022	2,340.00
21.03.2022	2,600.00
21.03.2022	2,700.00
21.03.2022	900.00
21.03.2022	1,400.00
21.03.2022	3,000.00
28.03.2022	3,000.00
31.03.2022	16,48,014.00

47,51,901.00

Amount debit in cashbook but not in passbook

Date	Amount
14.03.2022	16,48,014.00
	16,48,014.00

16,48,014.00

Amount Difference

	passbook	cashbook	
08.04.2021	1,99,203.00	1,99,202.00	1.00
13.05.2021	10,733.00	10,738.00	-5.00
29.07.2021	29,900.00	29,600.00	300.00
21.10.2021	1,39,558.00	1,93,558.00	-54,000.00
08.11.2021	76,034.00	76,033.00	1.00
06.01.2022	1,02,920.00	1,02,919.00	1.00
04.03.2022	39880	39,879.00	1.00
14.03.2022	19825	19,125.00	700.00
17.03.2022	8950	2,950.00	6,000.00

Adjustment Journal Entry

16,94,526.00

Closing Balance As Per Cash Book

2,858.00

2,858.00



Municipal Council Boda
Dist - Rajgarh
Bank Recconciliation Statement
Bank - State Bank Of India
Account No - 2174

Year 2021-22

Closing Balance As Per Pass Book		5,66,325.50
Opening difference		1,767.00
Amount debit in passbook but not in cashbook	Date	Amount
	03.09.2021	88.50
	03.09.2021	88.50
	03.09.2021	88.50
		265.50
Amount credit in passbook but not in cashbook	Date	Amount
	01.07.2021	1,679.00
	03.09.2021	4,113.00
	01.10.2021	4,189.00
	01.01.2022	4,219.00
	31.03.2022	4,158.00
		18,358.00
Closing Balance As Per Cash Book		5,50,000.00
		5,50,000.00



Municipal Council Boda
Dist - Rajgarh
Bank Recconciliation Statement
Bank - State Bank Of India
Account No - 1544 FDR

Year 2021-22

Closing Balance As Per Pass Book		5,38,719.51
Opening difference		
Amount credit in passbook but not in cashbook	Date	Amount
	26.03.2022	6,937.00
		6,937.00
Closing Balance As Per Cash Book		5,31,782.51
		5,31,782.51



Municipal Council Boda
Dist - Rajgarh
Bank Recounciliation Statement
Bank - State Bank Of India
Account No - 1544

Year 2021-22 (FDR)

Closing Balance As Per Pass Book		1,95,171.86
Opening diffrence		-8,482.00
Amount credit in passbook but not in cashbook	Date	Amount
	25.09.2021	4,286.00
	07.10.2021	174.00
	26.03.2021	4,022.00
		8,482.00
Closing Balance As Per Cash Book		1,86,689.86
		1,86,689.86



Municipal Council Boda
Dist - Rajgarh
Bank Recconciliation Statement
Bank - MP Gramin Bank
Account No - 03025100000469 (FDR)

Year 2021-22

Closing Balance As Per Pass Book		2,24,115.47
Opening difference		(1,116.51)
Amount credit in passbook but not in cashbook	Date	Amount
	24.09.2021	5,495.16
	25.02.2022	4,513.31
	26.03.2022	1,138.86
		<u>11,147.33</u>
Closing Balance As Per Cash Book		2,11,851.63
		2,11,851.63



Municipal Council Boda
Dist - Rajgarh
Bank Recconciliation Statement
Bank - MP Gramin Bank
Account No - 995920100000030

Year 2021-22

Closing Balance As Per Pass Book

Opening diffrence

5,74,839.88

3,46,232.33

Amount credit in passbook but not in cashbook

Date	Amount
19.05.2021	121.00
18.06.2021	121.00
28.06.2021	2,142.00
04.07.2021	1.00
16.08.2021	817.00
04.11.2021	1.00
17.11.2021	1.00
26.11.2021	1,333.00
08.12.2021	1.00
28.12.2021	1,332.00
15.02.2022	1.00
17.02.2022	3,816.00
24.02.2022	2,000.00
04.03.2022	1.00
04.03.2022	1.00
10.03.2022	6,558.00
14.03.2022	1,502.00
13.03.2022	1,572.00

-21,321.00

21,321.00

Amoun debit in passbook but not in cashbook

Date	Amount
19.05.2021	162.26
13.08.2021	162.26
17.11.2021	162.26
17.02.2022	162.26
17.02.2022	4.50
17.02.2022	40,600.00
17.02.2022	38,341.00
21.02.2022	4.50
22.02.2022	2.25
04.03.2022	4.50

1,27,946.79



08.03.2022	4.50
08.03.2022	48,314.00
08.03.2022	4.50
23.03.2022	4.50
23.03.2022	4.50
23.03.2022	4.50
23.03.2022	4.50

1,27,946.79

Amount credit in casbook but not in passbook

Date	Amount	
09.03.2022	2,000.00	-16,870.00
23.03.2022	14,870.00	

16,870.00

Adjustment Journal Entry

-1,12,385.00

Closing Balance As Per Cash Book

8,98,443.00

8,98,443.00



Municipal Council Boda
Dist - Rajgarh
Bank Recconciliation Statement
Bank - MP Gramin Bank
Account No - 995910100001960

Year 2021-22

Closing Balance As Per Pass Book			5,58,110.80
Opening difference			(1,21,950.80)
Amount credit in passbook but not in cashbook	Date	Amount	-15,867.00
	09.05.2021	3,834.00	
	10.11.2021	7,983.00	
	07.02.2022	4,050.00	
		<u>15,867.00</u>	
Closing Balance As Per Cash Book			4,20,293.00
			4,20,293.00

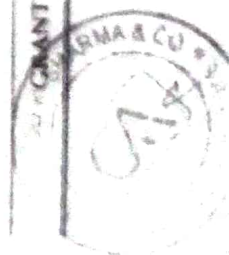


NAME OF ULB :- BODA
NAME OF AUDITOR :- PRAMOD K. SHARMA & CO

Sr No.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
		Receipts in Rs.		% of Growth		
		2020-21	2021-22			
1	Audit of Revenue	A. REVENUE COLLECTION				
a	Property Tax	6,83,918.00	4,27,104.00	-37.55%	Tax collection has decreased with a considerable rate	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity
b	Consolidated Tax	5,03,972.00	2,71,230.00	-46.18%	Tax collection has decreased worstly	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity
c	Development Cess	2,60,465.00	1,56,687.00	-39.84%	Cess collection has decreased with a considerable rate	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity
d	Education Cess	3,50,649.00	2,44,084.00	-30.39%	Cess collection has decreased with a considerable rate	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity.
TOTAL (A)		17,99,004	10,99,105			

B. NON REVENUE COLLECTION						
a	Rent of Land & Building/Shops	13,70,468.00	32,29,247	135.63%	Rent collection has increased excellently	Council Should keep on working towards maintaining the growth rate in the up coming years
b	Water Tax	12,78,830.00	9,14,500.00	-28.49%	Water tax collection has decreased with a considerable rate.	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity
c	Solid Waste Management	-	-	0.00%	No Observation	No suggestion
d	Transfer fees & Taxes	9,35,312.00	12,31,249	31.64%	Tax collection has increased with a good rate.	Council Should keep on working towards increasing or maintaining the growth rate in the up coming years.
TOTAL (B)		35,84,610	53,74,996			

GRAND TOTAL (A) + (B) 53,83,614.00 64,74,101.00



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 vouchers were found with irregularities such as stock entry & etc. which were suggested for rectification and for paying attention in future.	Council should obtain proper bills and should maintain vouchers properly.
3	Audit of Book Keeping	During the audit we checked the books of records which have been maintained and made available to us by the Municipal Council.	Departments had some irregularities regarding maintenance of books of records. { For more details Refer Observation sheet }	Council should maintain proper books of accounts/records for all departments as per approved format
4	Audit of FDRs	06 FDRs were made by the council. Although we have not found FDR statement during the audit.	Accrued interest was not accounted for.	Proper Register should be maintained & Interest on FDRs should be recorded in cash book timely.
5	Audit of Tenders / Bids	We examined Tenders/bids on test check basis.	During the examination of tenders we observed that proper tender process have been followed and work has been done as per rules. Although some issues had been observed and suggested to rectify and pay attention in future. (For more details Refer Observation sheet)	Proper Files/Records should be maintained for Tenders & Bids and proper process and rules should be followed



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. (For more details Refer Observation sheet)	Grants Register should be maintained properly and verified by CMO timely.
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.	208.03%	No Such Major Observation found	The Total 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	43.45%	No Such Major Observation found	The capital expenditures are having better part among total expenditures. Council should make policies to increase/ maintain such a high percentage of capital expenditures so that council can have more valuable assets.
c	Whether all the temporary advances have been fully recovered or not.	Advances have not been given during the year	No observations	Advances should be given as per rules and recovered regularly from salary of employees and proper register should be maintained.
d	Whether bank reconciliation statement is being regularly prepared.	Yes, Bank Reconciliation Statements were prepared.	No observations	Proper File should be maintained on monthly basis for each bank.

Date :

For PRAMOD K. SHARMA & CO.
Chartered Accountants



Revised Abstract Sheet For Reporting on Audit Paras 2021-22 INCOME & EXPENDITURE INFORMATION																	
Sr. No.	Division	District	ULB Name	ULB Type	REVENUE RECEIPTS							CAPITAL RECEIPTS				TOTAL RECEIPTS	
					PROPERTY TAX 6	OTHER TAX REVENUE 7	FEE & USER CHARGES 8	REVENUE FROM MUNICIPAL PROPERTY 9	ASSIGNED REVENUE 10	REVENUE GRANTS, CONTRIBUTION & SUBSIDIES 11	OTHER INCOME 12	CAPITAL RECEIPTS 13	CENTRAL FINANCE COMMISSION RECEIPTS 14	STATE FINANCE COMMISSION RECEIPTS 15	OTHER GRANTS 16	TOTAL RECEIPTS 17	
1	Bhopal	Rajgarh	Roda	Municipal Council	427104	1600659	1214091	3229247	11116126	4478000	7313294	1179000	9135000	1605717	7108768	4,84,10,006.00	

REVENUE EXPENDITURE						TOTAL EXPENDITURE	
ESTABLISHMENT EXPENSES	ADMINISTRATIVE EXPENSES	OPERATION & MAINTENANCE CHARGES	INTEREST & FINANCE CHARGES	OTHER EXPENSES	LOAN REPAYMENT (PRINCIPAL)	OTHER CAPITAL EXPENDITURE	TOTAL EXPENDITURE
18	19	20	21	22	23	24	25
1,90,88,624	80,42,911	96,17,173		25,39,687		3,14,51,501	7,07,39,896

For PRAMOD K. SHARMA & CO.
Chartered Accountants



Pramod Kumar Sharma
(Partner)