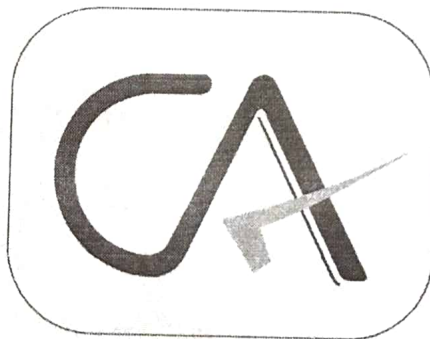


AUDIT REPORT
OF
MUNICIPAL COUNCIL
MACHALPUR

DISTRICT –RAJGARH

Year 2021-22



Auditor

RAHUL RAWAT & CO.

Chartered Accountants

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AUDIT OBSERVATION

(अंकेक्षण अबलोकन)

RECEIPT & PAYMENT ACCOUNT

(प्राप्ति भुगतान खाता)

INCOME & EXPENDITURE ACCOUNT

(आय व्यय खाता)

BANK BALANCE SHEET

Bank Reconciliation Statement

(बैंक समाधान पत्रक)

ABSTRACT SHEET

RAHUL RAWAT & CO.

Chartered Accountant



Add : 138, Malviya Nagar

in Front of Old Patkar Bhawan

Bhopal - Pin Code 462023

Mobile No. 8839443031

Email Id : carahulrawattt@gmail.com

AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL MACHALPUR, 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, they said accounts give a true and fair view in respect of Receipt & Payment Account for the year ending as on 31st March 2022.

For Rahul Rawat & Co.

Chartered Accountant



Rahul Rawat
(Partner)

FRN No. - 025933C

UDIN:- 22439685BFXIAT5125

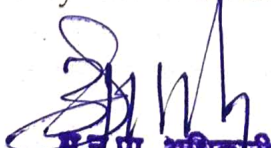

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जिला-राजगढ़ (म.प्र.)

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 some 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.
- Receipts & payments account and other detatils have been provided by the council which is enclosed with this report.

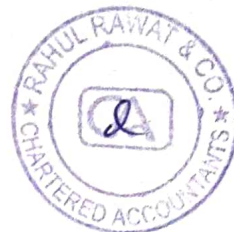

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Audit of Expenditures

- 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 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.
- Some totaling mistakes were 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.


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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 -

- EMD and SD registers were not found during the audit.
- Advances were not given during the year so there is no need to maintain advance register for the current year.
- Other necessary records have been maintained and found satisfactory.
- FDR register is not found during the audit.
- The opening balance of Axis bank account has not been included in Receipt & Payments account. Separate cashbook was maintained by the council for this account only which has not been audited by us.

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. Some audit observations & suggestions are as follow -


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- 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.
- 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. We suggest the council to obtain such demand letters for issuing the store material.


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.
- 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, we found that -

- Record of repairing of motor pumps, hand pumps, pipe lines was maintained in stock register only.
- Chemical usage register was not found during the audit. Although as we have been informed that such records are being maintained properly.

Establishment Department

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

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

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materials. During the audit of the PWD department we found that there was no any stock register for recording construction materials and i.e. muram etc.

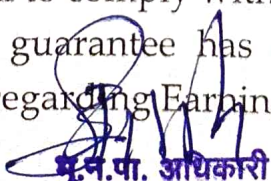
- Tender Register was not maintained by the ULB.
- Repairing and maintenance register should be maintained and updated timely.

Audit of FDRs

- While auditing, we found that there some FDRs made by the council.
- Bank statements and FDR bank receipts were not found during the audit.

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.
- No Bank guarantee has been received. Although FDRs are obtained regarding Earning Money Deposit.

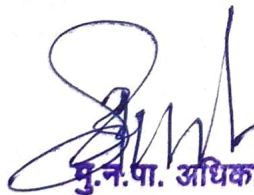

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Audit of Grants & Loans

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.
- Loan register is not maintained by the council so we are unable to comment upon loan amount paid during the year and outstanding at the end of the year. Although as per our observation and test check, we have not found any amount paid towards loan installments.


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For RAHUL RAWAT & CO.

CHARTERED ACCOUNTANTS



Rahul Rawat
(Partner)

MUNICIPAL COUNCIL MACHALPUR

District- Rajgarh

RECEIPT & PAYMENT ACCOUNT

As On 31.03.2022

Head of Account	Schedule No.	Municipal Council Machalpur		Head of Account	Schedule No.	Municipal Council Machalpur	
		1-Apr-21 to 31-Mar-22	1-Apr-21 to 31-Mar-22			1-Apr-21 to 31-Mar-22	1-Apr-21 to 31-Mar-22
Opening Balance			4,21,17,991.00	REVENUE / CAPITAL EXPENDITURE			4,10,46,581.26
Cash Balance				Administrative Expenses (प्रशासनिक व्यय)	RP-9	56,87,240.00	
Bank Balance			4,21,17,991.00	Capital Work-in-Progress (कार्य प्रगति पर)	RP-10	1,17,53,955.62	
				Deposit Paid - (भुगतान निक्षेप)	RP-11	17,56,230.00	
REVENUE/CAPITAL RECEIPT			3,19,43,390.36	Establishment Expenses (स्थापना व्यय)	RP-12	1,57,36,199.00	
Assigned Revenues & Compensation				Fixed Assets (अचल संपत्तियां)	RP-13	18,02,762.00	
Deposits Received - (प्राप्त निक्षेप)	RP-1	1,10,21,250.00		Interest & Finance Charges (व्याज / वित्त प्रभार)	RP-14	78,689.64	
Fees & User Charges (शुल्क / उपयोगिता प्रभार)	RP-2	70,000.00		Operations & Maintenance (परिचालन / अनुरक्षण)	RP-15	17,83,131.00	
Grants, Contribution for specific purposes	RP-3	25,00,065.61		Recoveries payable - Expenses (वसूली देयक)	RP-16	19,78,290.00	
Rental Income from Municipal Properties	RP-4	1,25,55,777.00		Scheme Expenses - (योजना व्यय)	RP-17	4,70,084.00	
Sale & Hire Charges (विक्रय / भाड़ा प्रभार)	RP-5	10,19,916.00		Totalling Mistake		299217.36	2,99,217.36
Tax Revenue (करो से आय)	RP-6	1,88,942.00		Closing Balance			3,27,15,582.74
Income from Investments (व्याज प्राप्त)	RP-7	25,86,979.00		Cash Balance			
Recoveries payable - Income	RP-8	10,13,924.62		Bank Balance		3,27,15,582.74	
Stale Cheque	RP-9	5,22,237.13					
		4,64,299.00					
			7,40,61,381.36				7,40,61,381.36



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Particulars	Amount
Compensation-Octroi (चुंगी)	97,93,993.00
Compensation-Passenger Tax (यात्री कर)	3,82,000.00
Compensation-Stamp Duties (मुद्रांक शुल्क)	5,94,257.00
Compensation-Export Tax (निर्यात शुल्क)	2,51,000.00
Total : Assigned Revenues & Compensation	1,10,21,250.00

Schedule RP-2 : Deposits Received

Particulars	Amount
Earnest Money Deposit (अमानत प्राप्त)	70,000.00
Total : Deposits Received	70,000.00

Schedule RP-3 : Fees & User Charges

Particulars	Amount
Slaughter House	4,000.00
Connection Charges-Water Supply (नल कनेक्शन)	4,27,100.00
Fee-Application (आवेदन शुल्क)	18,310.00
Fee-Copy of Certificate/Extract (प्रमाण पत्र शुल्क)	18,015.00
Fee - Marriage Registration (विवाह पंजीयन)	520.00
Fee-RTI Act	34.00
Fee- Bus Stand	33,964.00
Fee- Colonizer	7,78,550.00
Mutation Fee (नामांतरण शुल्क)	2,84,100.00


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Entry Fees- Bus Stand	55,500.00
Development Charges	4,82,181.00
Other Income (अन्य आय)	3,54,641.61
Penalty & Fine-User Charges (अर्थदंड)	32,100.00
User Charges-Litter & Debris Collection(कूड़ा कचरा)	1,000.00
Stationery Sulk	3,050.00
User Charges-Water Supply by Tanker (पानी टैंकर)	7,000.00
Total : Fees & User Charges	25,00,065.61

Schedule RP-4 : Grants,Contribution for specific purposes

Particulars	Amount
Grant GoI - 15th Finance (15 वित्त आयोग)	44,16,000.00
Grant GoMP - Other	32,71,777.00
Grant GoMP- Mulbhoot (मूलभूत सुविधा)	22,26,000.00
Grant GoMP- Road Development (सड़क मरम्मत)	15,12,000.00
Grant GoMP - State Finance Commission (राज्य वित्त आयोग)	11,30,000.00
Total : Grants,Contribution for specific purposes	1,25,55,777.00

Schedule RP-5 : Rental Income from Municipal Properties

Particulars	Amount
Rent-Market (बाजार बैठक)	1,46,520.00
Rent-Community Hall(सामुदायिक भवन किराया)	8,700.00
Rent-Lease Of Land(भूमि किराया)	1,25,510.00
Rent-Shopping Complex-Current(दुकान किराया चालू)	3,95,951.00
Rent-Shopping Complex-(दुकान किराया बकाया)	3,43,235.00
Total : Rental Income from Municipal Properties	10,19,916.00

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Schedule RP-6 : Sale & Hire Charges

Particulars	Amount
Sale-Tender (टेंडर से आय)	1,81,002.00
Sale - Ration Card & Other Forms	240.00
Sale - Other	7,700.00
Total : Sale & Hire Charges	1,88,942.00

Schedule RP-7 : Tax Revenue

Particulars	Amount
Education Cess - Current - (शिक्षा उपकर चालू)	81,111.00
Education Cess - O/s - (शिक्षा उपकर बकाया)	2,03,310.00
Property Tax - Current - (संपत्तिकर चालू)	2,87,450.00
Property Tax - O/s - (संपत्तिकर बकाया)	6,73,314.00
Samekit Kar - Consolidated - Current (समेकित कर चालू)	40,600.00
Samekit Kar - Consolidated - O/s (समेकित कर बकाया)	1,98,350.00
Surcharge Tax on others (सर्चार्ज)	66,752.00
Urban Development Cess - Current (नगरीय विकास उपकर चालू)	79,241.00
Urban Development Cess - O/s (नगरीय विकास उपकर बकाया)	1,88,625.00
Water tax - Current (जल कर चालू)	5,82,448.00
Water tax - O/s (जल कर बकाया)	1,23,778.00
Advertisement tax(विज्ञापन कर)	62,000.00
Total : Tax Revenue	25,86,979.00


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Schedule RP-8 : Income from Investments

Particulars	Amount
Income from Investments (व्याज प्राप्त)	10,13,924.62
Total : Income from Investments	10,13,924.62

Schedule RP-9 : Recoveries payable-Income

Particulars	Amount
Duties / Taxes - Expenses (कर प्राप्त)	5,22,237.13
GST	
Total : Recoveries payable - Expenses	5,22,237.13


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MUNICIPAL COUNCIL MACHALPUR

Particulars	Amount
Advertisement Expense (विज्ञापन व्यय)	1,48,257.00
Printing & Stationary (मुद्रांकन/लेखांकन व्यय)	11,990.00
Publicity Expenses (प्रचार-प्रसार व्यय)	-
Web, Internet Expenses (इंटरनेट व्यय)	10,050.00
Consultancy Fee & Charge - DPR (सलाहकार फीस)	2,53,681.00
Electrical store (विधुत सामग्री क्रय)	3,72,157.00
Electricity Expense (विधुत बिल)	30,10,725.00
Fuel, Petrol & Diesel-(डीजल व्यय)	8,87,127.00
Cultural Event Expenses (कार्यक्रम व्यय)	5,52,954.00
D.P.R.	3,94,124.00
D.S.C. (डिजिटल सिग्रेचर)	6,000.00
Office Expenses (कार्यालय व्यय)	40,175.00
Photocopy Expenses (फोटोकॉपी व्यय)	
Total : Administrative Expenses	56,87,240.00

Schedule RP-10 : Capital Work-in-Progress

Particulars	Amount
Construction - Roads & Bridges-Concrete Road (रोड निर्माण)	20,67,072.62
Construction - Sewerage Drainage - Drain open (नाली निर्माण)	5,00,238.00
Construction - Building Office (कार्यालय भवन निर्माण)	35,23,253.00
Construction - Boundrywall (बाउन्ड्रीवाल)	6,73,076.00


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Construction - Tranching Ground(टेंचिंग ग्राउंड)	7,46,174.00
CM Urban Drinking Water(मुख्यमंत्री शहरी पेयजल योजना)	16,32,000.00
CM Infrastructure(मुख्यमंत्री शहरी अधोसंरचना)	26,12,142.00
	-
Total : Capital Work-in-Progress	1,17,53,955.62

Schedule RP-11 : Deposit Paid

Particulars	Amount
Return - Earnnest Money Deposit	1,40,000.00
Return - Security Deposite	16,16,230.00
Total : Deposit Paid	17,56,230.00

Schedule RP-12 : Establishment Expenses

Particulars	Amount
Salaries & Allowances-(वेतन स्थाई कर्मचारी)	1,02,72,291.00
Travelling Allowances	-
Wages-Temporary Staff (वेतन अस्थाई कर्मचारी)	40,22,117.00
G.P.F.	11,65,263.00
Arrear Salary(बकाया वेतन)	2,28,659.00
Uniform Allowance	4,500.00
Vrattikar	43,369.00
Total : Establishment Expenses	1,57,36,199.00


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Schedule RP-13 : Fixed Assets

Particulars	Amount
Machine- Vaccum Pressure	4,72,416.00
Vehicle - Others Purchased	13,30,346.00
Total : Fixed Assets	18,02,762.00

Schedule RP-14 : Interest & Finance Charges

Particulars	Amount
Loan Payment	-
Bank Charges	78,689.64
Total : Interest & Finance Charges	78,689.64

Schedule RP-15 : Operations & Maintenance

Particulars	Amount
Bulk Purchase-Stationery (लेखांकन सामग्री क्रय)	73,074.00
Other Expenses - (अन्य व्यय)	36,036.00
Sanitation/Conservancy Material (सफाई सामग्री क्रय)	7,55,164.00
Water Ways Material (जल प्रदाय सामग्री क्रय)	1,10,738.00
Hire Charges-Machine(मशीन किराया)	80,358.00
Hire Charges-Vehicle(वाहन किराया)	1,95,250.00
R & M-Other	17,782.00
R & M-Motor Pump(मोटर पंप)	1,40,325.00
R & M-Open Drain(नाली मरम्मत)	80,976.00
R & M-Office Equipment(कार्यालय उपकरण)	21,650.00
R & M-Vehicle(वाहन)	2,58,958.00
R & M-Hand Pump(हैंडपंप)	6,170.00
R & M-Water ways(जल प्रदाय)	6,650.00
Total : Operations & Maintenance	17,83,131.00


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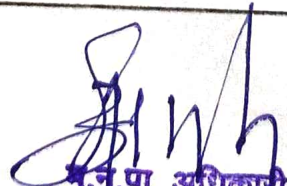


Schedule RP-16 : Recoveries payable - Expenses

Particulars	Amount
Income tax	3,56,966.00
GST	14,31,016.00
LWT	1,06,188.00
Royalty	84,120.00
Total : Recoveries payable - Expenses	19,78,290.00

Schedule RP-17 : Scheme Expenses

Particulars	Amount
Scheme Expenses - Swachhata Sarvekshan(स्वच्छता सर्वेक्षण)	4,25,084.00
Scheme Expenses - अन्त्योस्ठी सहायता	45,000.00
Total : Scheme Expenses	4,70,084.00


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नगर परिषद माचलपुर
जिला-राजगढ़ (म.प्र.)



District- Rajgarh

INCOME & EXPENDITURE ACCOUNT

As On 31.03.2022

Head of Account	Schedule No.	Municipal Council Machalpur		Head of Account	Schedule No.	Municipal Council Machalpur	
		1-Apr-21 to 31-Mar-22	1-Apr-21 to 31-Mar-22			1-Apr-21 to 31-Mar-22	1-Apr-21 to 31-Mar-22
REVENUE / CAPITAL EXPENDITURE				REVENUE/CAPITAL RECEIPT			2,43,57,850.19
Administrative Expenses (प्रशासनिक व्यय)	IE-7	56,87,240.00	2,37,55,343.64	Assigned Revenues & Compensation	IE-1	1,10,21,250.00	
Establishment Expenses (स्थापना व्यय)	IE-8	1,57,36,199.00		Fees & User Charges (शुल्क / उपभोक्ता प्रभार)	IE-2	25,00,065.61	
Interest & Finance Charges (व्याज / वित्त प्रभार)	IE-9	78,689.64		Grants, Contribution for specific purposes	IE-3	60,26,772.96	
Operations & Maintenance (परिचालन / अनुरक्षण)	IE-10	17,83,131.00		Rental Income from Municipal Properties	IE-4	10,19,916.00	
Scheme Expenses - (योजना व्यय)	IE-11	4,70,084.00		Sale & Hire Charges (विक्रय / भाड़ा प्रभार)	IE-5	1,88,942.00	
				Tax Revenue (करों से आय)	IE-6	25,86,979.00	
				Income from Investments (व्याज प्राप्त)		10,13,924.62	
EXCESS OF INCOME OVER EXPENDITURE		6,02,506.55	6,02,506.55				
			2,43,57,850.19				2,43,57,850.19

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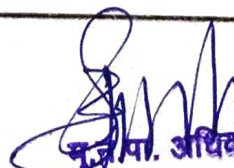
FOR RAHUL RAO & CO.
Chartered Accountants
Rahul Rao
(Partner)

Schedule-IE-1 : Assigned Revenues & Compensation

Particulars	Amount
Compensation-Octroi (चुंगी)	97,93,993.00
Compensation-Passenger Tax (यात्री कर)	3,82,000.00
Compensation-Stamp Duties (मुद्रांक शुल्क)	5,94,257.00
Compensation-Export Tax (निर्यात शुल्क)	2,51,000.00
Total : Assigned Revenues & Compensation	1,10,21,250.00

Schedule IE-2 : Fees & User Charges

Particulars	Amount
Slaughter House	4,000.00
Connection Charges-Water Supply (नल कनेक्शन)	4,27,100.00
Fee-Application (आवेदन शुल्क)	18,310.00
Fee-Copy of Certificate/Extract (प्रमाण पत्र शुल्क)	18,015.00
Fee - Marriage Registration (विवाह पंजीयन)	520.00
Fee-RTI Act	34.00
Fee- Bus Stand	33,964.00
Fee- Colonizer	7,78,550.00
Mutation Fee (नामांतरण शुल्क)	2,84,100.00
Entry Fees- Bus Stand	55,500.00
Development Charges	4,82,181.00
Other Income (अन्य आय)	3,54,641.61
Penalty & Fine-User Charges (अर्थदंड)	32,100.00
User Charges-Litter & Debris Collection(कूड़ा कचरा)	1,000.00
Stationery Sulk	3,050.00
User Charges-Water Supply by Tanker (पानी टैंकर)	7,000.00
Total : Fees & User Charges	25,00,065.61


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 नगर परिषद माचलपुर
 जिला-राजगढ़ (म.प्र.)




Schedule IE-3 : Rental Income from Municipal Properties

Particulars	Amount
Rent-Market (बाजार बैठक)	1,46,520.00
Rent-Community Hall(सामुदायिक भवन किराया)	8,700.00
Rent-Lease Of Land(भूमि किराया)	1,25,510.00
Rent-Shopping Complex-Current(दुकान किराया चालू)	3,95,951.00
Rent-Shopping Complex-(दुकान किराया बकाया)	3,43,235.00
Total : Rental Income from Municipal Properties	10,19,916.00

Schedule IE-4 : Sale & Hire Charges

Particulars	Amount
Sale-Tender (टेंडर से आय)	1,81,002.00
Sale - Ration Card & Other Forms	240.00
Sale - Other	7,700.00
Total : Sale & Hire Charges	1,88,942.00


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 नगर परिषद माचलपुर
 जिला-राजगढ़ (म.प्र.)

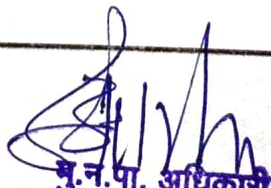


Schedule IE-5 : Tax Revenue

Particulars	Amount
Education Cess - Current - (शिक्षा उपकर चालू)	81,111.00
Education Cess - O/s - (शिक्षा उपकर बकाया)	2,03,310.00
Property Tax - Current - (संपत्तिकर चालू)	2,87,450.00
Property Tax - O/s - (संपत्तिकर बकाया)	6,73,314.00
Samekit Kar - Consolidated - Current (समेकित कर चालू)	40,600.00
Samekit Kar - Consolidated - O/s (समेकित कर बकाया)	1,98,350.00
Surcharge Tax on others (सर्चाज)	66,752.00
Urban Development Cess - Current (नगरीय विकास उपकर चालू)	79,241.00
Urban Development Cess - O/s (नगरीय विकास उपकर बकाया)	1,88,625.00
Water tax - Current (जल कर चालू)	5,82,448.00
Water tax - O/s (जल कर बकाया)	1,23,778.00
Advertisement tax (विज्ञापन कर)	62,000.00
Total : Tax Revenue	25,86,979.00

Schedule IE-6 : Income from Investments


Particulars	Amount
Income from Investments (व्याज प्राप्त)	10,13,924.62
Total : Income from Investments	10,13,924.62

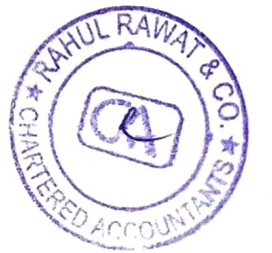

 मु.न.पा. अधिकारी
 नगर परिषद माचलपुर
 जिला-राजगढ़ (म.प्र.)



Schedule -IE-07Administrative Expenses (प्रशासनिक व्यय)

Particulars	Amount
Advertisement Expense (विज्ञापन व्यय)	1,48,257.00
Printing & Stationary(मुद्रांकन/लेखांकन व्यय)	11,990.00
Publicity Expenses(प्रचार-प्रसार व्यय)	-
Web, Internet Expenses(इंटरनेट व्यय)	10,050.00
Consultancy Fee & Charge - DPR (सलाहकार फीस)	2,53,681.00
Electrical store (विधुत सामग्री क्रय)	3,72,157.00
Electricity Expense (विधुत बिल)	30,10,725.00
Fuel, Petrol & Diesel-(डीजल व्यय)	8,87,127.00
Cultural Event Expenses(कार्यक्रम व्यय)	5,52,954.00
D.P.R.	3,94,124.00
D.S.C.(डिजिटल सिग्रेचर)	6,000.00
Office Expenses(कार्यालय व्यय)	40,175.00
Photocopy Expenses(फोटोकॉपी व्यय)	
Total : Administrative Expenses	56,87,240.00


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नगर परिषद माचलपुर
जिला-राजगढ़ (म.प्र.)



Schedule IE-8 : Establishment Expenses

Particulars	Amount
Salaries & Allowances-(वेतन स्थाई कर्मचारी)	1,02,72,291.00
Travelling Allowances	-
Wages-Temporary Staff (वेतन अस्थाई कर्मचारी)	40,22,117.00
G.P.F.	11,65,263.00
Arrear Salary(बकाया वेतन)	2,28,659.00
Uniform Allowance	4,500.00
Vrattikar	43,369.00
Total : Establishment Expenses	1,57,36,199.00

Schedule IE-9 : Interest & Finance Charges

Particulars	Amount
Loan Payment	-
Bank Charges	78,689.64
Total : Interest & Finance Charges	78,689.64


 मु.न.पा. अधिकारी
 नगर परिषद माचलपुर
 जिला-राजगढ़ (म.प्र.)

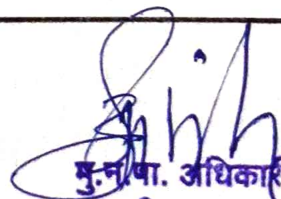


Schedule IE-10 : Operations & Maintenance

Particulars	Amount
Bulk Purchase-Stationery (लेखांकन सामग्री क्रय)	73,074.00
Other Expenses - (अन्य व्यय)	36,036.00
Sanitation/Conservancy Material (सफाई सामग्री क्रय)	7,55,164.00
Water Ways Material (जल प्रदाय सामग्री क्रय)	1,10,738.00
Hire Charges-Machine(मशीन किराया)	80,358.00
Hire Charges-Vehicle(वाहन किराया)	1,95,250.00
R & M-Other	17,782.00
R & M-Motor Pump(मोटर पंप)	1,40,325.00
R & M-Open Drain(नाली मरम्मत)	80,976.00
R & M-Office Equipment(कार्यालय उपकरण)	21,650.00
R & M-Vehicle(वाहन)	2,58,958.00
R & M-Hand Pump(हैंडपंप)	6,170.00
R & M-Water ways(जल प्रदाय)	6,650.00
Total : Operations & Maintenance	17,83,131.00

Schedule IE-11 : Scheme Expenses

Particulars	Amount
Scheme Expenses - Swachhata Sarvekshan(स्वच्छता सर्वेक्षण)	4,25,084.00
Scheme Expenses - अन्त्योस्ती सहायता	45,000.00
Total : Scheme Expenses	4,70,084.00


 मु.न.भा. अधिकारी
 नगर परिषद माचलपुर
 जिला-राजगढ़ (म.प्र.)



MUNICIPAL COUNCIL MACHALPUR
BANK BALANCE SHEET

F.Y. 2021-22

S.No.	Bank Name	Account Number	Bank		Cashbook		Opening Difference	Closing Difference
			Opening Balance	Closing Balance	Opening Balance	Closing Balance		
1	State Bank Of India	53034642902	1,75,85,896.61	40,68,011.37	1,56,71,361.00	35,91,029.38	19,14,535.61	4,76,981.99
2	State Bank Of India	4944	23,99,116.45	10,04,308.00	23,99,116.00	10,04,308.00	0.45	-
3	Madhya Pradesh Gramin Bank	2588	6,25,814.62	48,07,739.23	6,40,453.00	45,53,357.40	(14,638.38)	2,54,381.83
4	Jila Sehkari Bank	7942	1,41,793.00	1,41,793.00	1,41,793.00	1,41,793.00	-	-
5	Jila Sehkari Bank	7953	15,91,252.00	15,97,664.00	15,91,252.00	16,33,951.00	-	(36,287.00)
6	Bank Of India	1196	17,11,020.34	5,18,289.52	17,11,020.00	5,18,289.18	0.34	0.34
7	Bank Of India	3675	2,87,233.04	2,95,639.04	2,87,233.00	2,95,639.00	0.04	0.04
8	Bank Of India	350	21,04,318.42	21,57,076.06	21,04,318.00	21,57,075.64	0.42	0.42
9	Bank Of India	131	14,266.86	-	14,267.00	0.14	(0.14)	(0.14)
10	FDR	8806	4,48,154.00	4,48,154.00	4,48,154.00	4,48,154.00	-	-
11	FDR	2558	5,59,083.00	5,84,091.00	5,59,083.00	5,84,091.00	-	-
12	FDR	3989	73,88,292.00	76,82,549.00	73,88,292.00	76,82,549.00	-	-
13	FDR	682	21,64,053.00	22,63,688.00	21,64,053.00	22,63,688.91	-	(0.91)
14	FDR	729	41,44,346.00	41,44,346.00	41,44,346.00	41,44,346.00	-	-
15	FDR	1475	28,53,250.00	30,02,233.76	28,53,250.00	30,02,233.71	-	0.05
Adjustment Bank					6,95,077.38			
TOTAL			4,40,17,889.34	3,27,15,581.98	4,21,17,991.00	3,27,15,582.74	18,99,898.34	6,95,076.62

FOR Rahul Rawat & Co. *
Chartered Accountants
Rahul Rawat
(Partner)

मुन्सिफ. अधिकारी
नगर परिषद माचलपुर
जिला-राजगढ़ (म.प्र.)

Municipal Council Machalpur
Dist - Rajgarh
F.Y. 2021-22
Bank - Madhya Pradesh Gramin Bank
Account No - 22588

31-Mar

Closing Balance As Per Pass Book			48,07,739.23
Opening Diffrence			14,638.38
Amount credited in passbook but not in cashbook	Date	Amount	(88,464.00)
	30.04.2021	4,000.00	
	30.04.2021	3,400.00	
	03.04.2021	3,969.00	
	03.04.2021	3,323.00	
	03.04.2021	6,446.00	
	05.04.2021	6,670.00	
	05.04.2021	50,000.00	
	05.04.2021	1,200.00	
	07.04.2021	2,150.00	
	15.07.2021	7,306.00	
		88,464.00	
Amount debited in passbook but not in cashbook	Date	Amount	1,18,839.00
	03.04.2021	25,070.00	
	05.04.2021	12,503.00	
	22.04.2021	7,306.00	
	06.05.2021	2,150.00	
	16.08.2021	40,464.00	
	16.08.2021	19,114.00	
	16.08.2021	12,232.00	
		1,18,839.00	
Amount credited in cashbook but not in passbook	Date	Amount	(4,59,843.00)
	14.09.2021	6,640.00	
	13.10.2021	760.00	

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नगर परिषद माचलपुर
जिला-राजगढ़ (म.प्र.)



13.10.2021	760.00
30.10.2021	4,51,683.00
	4,59,843.00

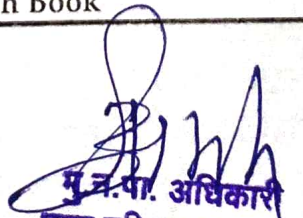
Amount debited in cashbook but not in passbook	Date	Amount	1,54,213.00
	16.06.2021	7,400.00	
	17.06.2021	13,738.00	
	18.06.2021	60,020.00	
	30.09.2021	46,457.00	
	21.02.2022	26,598.00	
		1,54,213.00	

Bank charges credited in cashbook	Date	Amount	(80.83)
	18.06.2021	80.83	
		80.83	

Bank charges debited in passbook	Date	Amount	187.62
	April	106.79	
	May	76.11	
	Nov	4.72	
		187.62	

Amount Difference	Passbook	Cashbook	
12.04.2021	76,671.00	76,666.00	(5.00)
01.06.2021	31,461.00	31,460.00	(1.00)
14.07.2021	3,48,680.00	3,44,860.00	3,820.00
20.07.2021	14,697.00	14,677.00	(20.00)
25.08.2021	14,350.00	14,315.00	35.00
29.11.2021	6,000.00	9,000.00	(3,000.00)
07.02.2022	16,851.00	22,149.00	5,298.00
			1.00

Closing Balance As Per Cash Book	45,53,357.40
	45,53,357.40

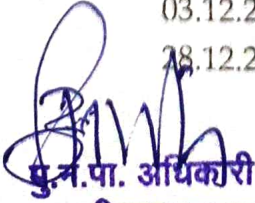

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 जिला-राजगढ़ (म.प्र.)



Municipal Council Machalpur
Dist - Rajgarh
F.Y. 2021-22
Bank - State Bank Of India
Account No - 2902

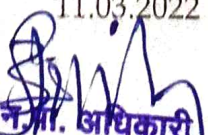
31-Mar

Closing Balance As Per Pass Book			40,68,011.37
Opening Diffrence			(19,14,535.61)
Amount credited in cashbook but not in passbook	Date	Amount	(26,55,071.00)
	10.06.2021	480.00	
	07.07.2021	4,791.00	
	26.07.2021	1,960.00	
	03.08.2021	4,791.00	
	16.08.2021	5,36,442.00	
	02.09.2021	4,791.00	
	14.09.2021	14,288.00	
	14.09.2021	2,624.00	
	04.10.2021	4,791.00	
	11.10.2021	27,496.00	
	21.10.2021	21,246.00	
	21.10.2021	30,000.00	
	21.10.2021	1,06,230.00	
	29.10.2021	54,163.00	
	29.10.2021	37,338.00	
	30.10.2021	3,18,085.00	
	30.10.2021	4,64,299.00	
	30.10.2021	4,791.00	
	30.10.2021	64,355.00	
	12.11.2021	47,800.00	
	12.11.2021	620.00	
	03.12.2021	17,975.00	
	03.12.2021	4,791.00	
	03.12.2021	360.00	
	03.12.2021	360.00	
	03.12.2021	360.00	
	28.12.2021	64,355.00	


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जिला-राजगढ़ (म.प्र.)



01.01.2022	4,791.00
01.01.2022	1,28,710.00
12.01.2021	3,000.00
12.01.2021	14,500.00
12.01.2021	13,920.00
17.01.2022	1,900.00
17.01.2022	1,900.00
01.02.2022	4,791.00
01.02.2022	64,355.00
21.02.2022	10,000.00
25.02.2022	796.00
28.02.2022	25,925.00
28.02.2022	7,407.00
28.02.2022	7,407.00
28.02.2022	3,703.00
28.02.2022	3,704.00
28.02.2022	2,000.00
28.02.2022	21,772.00
28.02.2022	6,220.00
28.02.2022	6,220.00
28.02.2022	3,110.00
28.02.2022	3,110.00
28.02.2022	20,023.00
28.02.2022	5,720.00
28.02.2022	5,720.00
28.02.2022	2,860.00
28.02.2022	2,860.00
28.02.2022	3,411.00
28.02.2022	9,746.00
28.02.2022	9,746.00
28.02.2022	4,873.00
28.02.2022	49,837.00
28.02.2022	14,239.00
28.02.2022	14,239.00
28.02.2022	7,120.00
03.03.2022	5,041.00
11.03.2022	40,249.00
11.03.2022	11,500.00
11.03.2022	11,500.00
11.03.2022	5,749.00


 बु.न.म. अधिकारी
 नगर परिषद माचलपुर
 जिला-राजगढ़ (म.प्र.)



11.03.2022	5,749.00
11.03.2022	95,882.00
11.03.2022	27,395.00
11.03.2022	27,395.00
11.03.2022	13,697.00
11.03.2022	13,697.00
15.03.2022	34,000.00
15.03.2022	34,000.00

26,55,071.00

Amount debited in passbook but not in cashbook

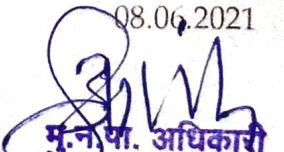
Date

Amount

41,13,777.00

Bank Charges

03.04.2021	20,000.00
03.04.2021	6,800.00
03.04.2021	38,190.00
03.04.2021	31,004.00
03.04.2021	7,17,622.00
03.04.2021	4,80,989.00
03.04.2021	4,40,244.00
05.04.2021	236.00
10.04.2021	1,176.00
10.04.2021	900.00
10.04.2021	3,268.00
10.04.2021	3,620.00
10.04.2021	55,022.00
10.04.2021	5,565.00
10.04.2021	1,006.00
10.04.2021	2,966.00
10.04.2021	900.00
10.04.2021	1,176.00
10.04.2021	1,984.00
10.04.2021	1,984.00
10.04.2021	55,022.00
10.04.2021	5,565.00
10.04.2021	3,620.00
10.04.2021	3,268.00
10.04.2021	18,450.00
10.04.2021	9,200.00
08.06.2021	934.00


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20.07.2021	6,080.00
03.08.2021	4,97,422.00
17.08.2021	12,232.00
17.08.2021	17,400.00
17.08.2021	87,000.00
17.08.2021	3,48,000.00
20.09.2021	8,733.00
30.10.2021	43,858.00
30.10.2021	4,51,683.00
30.10.2021	2,32,721.00
30.10.2021	20,932.00
30.10.2021	17,503.00
30.10.2021	64,432.00
30.10.2021	53,115.00
30.10.2021	30,140.00
01.12.2021	3,000.00
13.12.2021	47,800.00
13.12.2021	17,615.00
28.12.2021	53,115.00
10.01.2022	1,06,230.00
13.01.2022	3,600.00
17.01.2022	10,900.00
04.02.2022	53,115.00
04.02.2022	760.00
04.02.2022	760.00
04.02.2022	1,000.00
15.03.2022	13,920.00

41,13,777.00

Amount credited in passbook but not in cashbook

Date	Amount
15.12.2021	10,000.00

(10,000.00)

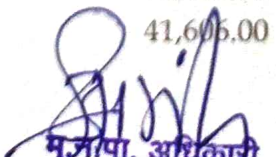
10,000.00

Amount difference between passbook & cashbook

	Passbook	Cashbook
20.07.2021	44,228.00	44,928.00
19.08.2021	41,605.00	41,605.00


(700.00)

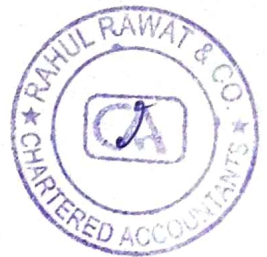
1.00


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11.10.2021	29,40,792.00	29,42,097.00	(1,305.00)
14.10.2021	19,878.00	19,880.00	(2.00)
21.10.2021	21,36,826.00	21,37,097.00	(271.00)
09.12.2021	48,991.00	49,991.00	(1,000.00)
13.12.2021	96,611.00	96,610.00	1.00
13.12.2021	28,984.32	28,984.00	0.32
13.12.2021	37,607.52	37,606.00	1.52
13.12.2021	2,16,520.40	2,16,519.00	1.40
06.01.2022	47,105.00	47,405.00	(300.00)
28.02.2022	3,66,221.00	3,66,654.00	(433.00)
28.02.2022	3,07,901.00	3,07,921.00	(20.00)
28.02.2022	2,83,185.00	2,83,191.62	(6.62)
28.02.2022	7,04,840.00	7,11,960.00	(7,120.00)
11.03.2022	5,69,235.00	5,69,236.00	(1.00)
11.03.2022	13,56,053.00	13,56,052.00	1.00
Closing Balance As Per Cash Book			35,91,029.38
			35,91,029.38


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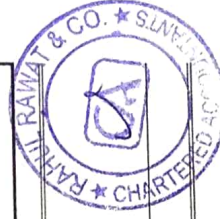


REVISED ABSTRACT SHEET FOR REPOTION ON AUDIT PARAs FOR FINANCIAL YEAR 2021-22

NAME OF ULB :- MACHALPUR
NAME OF AUDITOR :- RAHUL RAWAT & CO.

Sr No	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
		Receipts in Rs.		% of Growth		
1	Audit of Revenue	2020-21	2021-22			
A. REVENUE COLLECTION						
a.	Property Tax	9,24,151.00	9,60,764.00	3.96%	Property tax collection has increased slightly.	Council should take action towards increasing the revenue collection.
b.	Consolidated Tax	2,92,987.00	2,38,950.00	-18.44%	Consolidated tax collection has decreased with a considerable rate.	Council should take strict action towards generating the revenue and pay deep attention for removing this negativitv.
c.	Devlopment Cess	4,44,424.00	2,67,866.00	-39.73%	Dvelopment cess collection has decreased worstly.	Council should take strict action towards generating the revenue and pay deep attention for removing this negativitv.
d.	Education Cess	2,65,249.00	2,84,421.00	7.23%	Cess collection has increased slightly.	Council should take action towards increasing the revenue collection.
TOTAL (A)		19,26,811	17,52,001			

B. NON REVENUE COLLECTION						
a.	Rent of Land & Buliding/Shops	22,04,108.00	10,19,916.00	-53.73%	Rent collection has decreased worstly.	Council should take strict action towards generating the revenue and pay deep attention for removing this negativitv.
b.	Water Tax	14,13,674.00	7,06,226.00	-50.04%	Water tax collection has decreased worstly.	Council should take strict action towards generating the revenue and pay deep attention for removing this negativitv.
c.	Solid Wastage Management	-	-	0.00%	No comments	No comments
d.	Other Fees & Taxes	4,05,573.00	26,28,818.00	548.17%	Other Taxes and Fees collection has increased excellently.	Council should effort to maintain the collection rate in up coming years.
TOTAL (B)		40,23,355	43,54,960			



GRANT TOTAL (A) + (B) 59,50,166.00 61,06,961.00

बु. प्र. अधिकारी
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