MUNICIPAL COUNCIL PASAN

DIst:- ANUPPUR

AUDIT REPORT- 2021-22

Pramod K. Sharma & Co,

Chartered Accountant

PRAMOD K. SHARMA & CO.

Chartered Accountants

HEAD OFFICE : 11 & 12, IInd Floor, Sarnath Commercial Complex, Opp. Board Office, Shivaji Nagar, Bhopal – 462016
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AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL PASAN, DISTRICT ANUPPUR (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.

Date:-01-03-2023
Place:-Bhopal
UDIN-**23076883BGTMRX8758**

For PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

CA. Pramod K Sharma
(Partner)
Mem. No. : 076883

MUNICIPAL COUNCIL PASAN

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 and verified that the money received is also 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 the Revenue Receipt and also deposited to the Bank time to time.
- Cash Book has been verified with Receipts and payments vouchers & ROKARIYA receipts cash book.
- No, we have not seemed any Investment on lesser interest rate.

Audit of Expenditures

- We covered the Expenditures on the sample basis during the process of Audit.
- No mistake was found in monthly balance of the Cash Book.
- We verified that Expenditures of Particular schemes were not over Budget and expended according to guidelines, directives, acts and rules issued by Government of India/ State Government.
- All the Expenses were under financial propriety and the Expenditure was according to the financial and administrative sanction accorded by the competent authority.

मुख्य नगर पालिका अधिकारी
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PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

keeper, page certification and council stamp were not available on the register.

- Collection books were not issued from store department and council stamp was also not affixed on them.
- We have not been provided all the revenue records so we are unable to comment upon all the revenue sources.

Sanitation Department

- Material usage records were not available during the audit.
- List of vehicles was not found.
- Vehicle and lights repairing registers were not maintained.
- Logbooks were found during the audit.

Since records were not found during the audit, so we are unable to express our opinion about sanitation department.

Water Supply Department

- There was no any record of repairing of motor pumps, hand pumps, pipe lines.
- No record of chemical usage was found during the audit.

Establishment Department

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

PWD Department

- Construction Register was not maintained by the ULB.
- Work files were not provided to us.

Audit of FDRs

- While auditing, we found that there was one FDR at year end which is as follow-

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PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

Name of Bank	FDR /Account no.	Deposit/Renew Date	Deposit amount
SBI	40098513920	NA	12,70,676/-

Audit of Tenders

- During the audit we have not been provided any tender file. However, on the basis of examination of note sheets attached to the vouchers, we found some irregularities and have been shown at respective place in this audit report.
- 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 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.

For PRAMOD K. SHARMA & CO.

PRAMOD K. SHARMA & CO. CA CHARTERED ACCOUNTANTS

Chartered Accountant

Date :
Place :

मुख्य नगर पालिका अधिकारी
नगरपालिका परिषद,पसान
जिला-अनूपपुर(म.प्र.)

CA Pramod Kumar Sharma
(Partner)

MUNICIPAL COUNCIL PASAN

RECEIPT & PAYMENT STATEMENT

For the period from 1 April 2021 to 31 March 2022

RECEIPTS		AMOUNT
Opening Balance		2,57,55,135.47
Cash Balance		
Bank Balance	2,57,55,135.47	
Tax Revenue		39,47,955.00
Property Tax-Building- (सम्पति कर चालू)	21,46,630.50	
Property Tax-Building Bakaya	1,71,425.00	
Un-metered Water Supply Bakaya - (जल कर)	1,29,175.50	
Samekit Kar-Consolidated Bakay (समेकित कर)	2,87,882.00	
Samekit Kar-Consolidated (समेकित कर चालू)	50,755.00	
Surchage - (अधिभार)	13,768.00	
Education Cess (शिक्षा उपकार)	5,46,480.00	
Education Cess - Bakaya (शिक्षा उपकार)	31,479.00	
Urban Development Cess Bakaya (नगरीय विकास उपकार)	23,872.00	
Urban Development Cess (नगरीय विकास उपकार)	5,46,488.00	
Assigned Revenues & Compensation		5,20,27,537.00
Taxes and Duties collected by other	-	
Compensation in lieu of Octroi (चुंगी)	4,18,51,020.00	
Export Tax - (निर्यात कर)	1,00,61,000.00	
Compensation-Passenger Tax (यात्री कर)	74,000.00	
Stamp Duty (मुद्रांक शुल्क)	41,517.00	
Rental Income from Municipal Properties		5,01,232.00
Rent-Market (साप्ताहिक बाजार)	1,43,700.00	
Rent- From Shoping Complex - (दकान किराया)	3,53,756.00	
Rent From Community Building	3,776.00	
Fees		7,86,758.00
Fees- Permission (Fish)	-	
Fees for Certificate / Extract (प्रमाण पत्र)	10,224.00	
Service - Bus (बस किराया)	3,11,080.00	
Mutation Fees	3,090.00	
Other - अन्य	241.00	
Jio Fyver	4,42,411.00	
Fine & Penalty	1,000.00	
Court Fees	12,612.00	

PAYMENTS		AMOUNT
Establishment Expenses		4,29,50,497.00
Salaries, Wages and Bonus Benefits and Allowances(वेतन)	1,17,44,152.00	
Wages-Temporary Staff(मजदूरी)	1,27,94,941.00	
Salaries, Wages and Bonus Benefits and Allowance (Vinimikaran)	62,11,862.00	
GPF- (भविष्य निधि)	14,96,500.00	
EPF	77,65,657.00	
Pension - (पेंशन)	3,62,780.00	
Remuneration - (पार्षद मानदेय)	5,00,960.00	
Leave Encashment (अवकाश नगदीकरण)	3,51,500.00	
Arryer	98,192.00	
Profesional Tax	59,622.00	
Insurance	15,14,178.00	
TDS Emplyee - (कर्मचारी आयकर)	50,153.00	
Administrative Expenses		4,53,149.00
Photo Copy - (फोटो कॉपी)	34,094.00	
Printing and Stationery(मुद्रकन)	4,19,055.00	
Advertisement and Publicity		30,37,742.00
Advertisement Expense(विज्ञापन)	6,76,183.00	
Own Program - (कार्यक्रम)	23,61,559.00	
Professional and Other Fees		2,00,690.00
Consultancy Fee & Charge(सलाकार	1,11,190.00	
Audit Fees	70,200.00	
Legal Fees(कानूनी व्य)	19,300.00	
Communication Expenses		1,54,155.00
Telephone Expense - (टेलीफ़ोन व्यय)		
Super Vision Charges	1,16,779.00	
Web,Internet Expense(इंटेरनेट)	37,376.00	
Other Administrative Expenses		10,28,151.00
Office Maintenance - (ऑफिस व्यय)	14,375.00	
Digital Signanture - (डिजिटल सिगनचर)	18,000.00	
News Paper-	63,702.00	
Allow Wood	1,00,000.00	
Other Administrative Expenses (अन्य प्रशासनिक खर्च)	8,32,074.00	
Operations & Maintenance		70,32,793.00
Power & Fuel(पेट्रोल)	46,62,229.00	

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PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

Particulars	Amount	Total
Slauter House (कांजी हाउस)	6,100.00	
User Charges		23,342.00
Connection Charges-Water Supply (नल कनेक्शन चार्जेज)	250.00	
Ro Water (आर ओ वॉटर)	23,092.00	
Sale & Hire Charges		9,60,373.00
Sale Of Garbage & Rubbish	3,11,801.00	
Sale of Tender Paper (टेंडर पेपर)	6,48,572.00	
Grants for State Govt.		3,27,77,640.00
Grant GoMP- Moolbhut Suvidha (मूलभूत सुविधा)	66,83,000.00	
Grant GoMP- State Finance Comm. (राज्य वित्त आयोग)	51,02,000.00	
Grant GoMP- Sadak Marammat (सड़क मरम्मत)	45,44,000.00	
Magal Bhavan	1,50,00,000.00	
MLA Fund	1,40,000.00	
Grant GoMP- Toilet	2,36,640.00	
Other Grant - (अन्य)	10,72,000.00	
Grants for Central Govt.		1,59,63,000.00
Grant GoI- MP	30,000.00	
Grant GoI- 14th Finance (14 वित् आयोग)	14,00,000.00	
Grant GoI- 15th Finance (15 वित् आयोग)	1,45,33,000.00	
Finance Income		7,525.22
Intrest- From Bank Account (बैंक ब्याज)	7,525.22	
Other		17,332.00
Indra Ghandhi Help	3,600.00	
Audit Recovery	13,732.00	

Particulars	Amount	Total
Electricity supply/Streat Lights(बिजली बिल)	18,64,372.00	
Vehicle Insurance/Registration (वाहन रजिस्ट्रेशन)	96,839.00	
Hire Charges-Machinery (JCB) (जेसीबी किराया)	2,58,227.00	
Hire Charges-Vehicle(वाहन किराया)	1,51,126.00	
Electricity Department		86,48,864.00
Electricity Repair - (स्ट्रीट लाइट)	40,04,028.00	
Electricity Material - (विधुत सामग्री)	46,44,836.00	
Water Supply Department		20,21,150.00
Water Supply Material(जल प्रदाय सामग्री)	20,21,150.00	
Bulk Purchases/Store/Sanitation Department		31,91,682.00
Sanitation Material - (सफाई सामग्री	14,07,063.00	
Garbage & Clearance Exp - (सफाई व्यय)	17,84,619.00	
R & M-Infrastructure Assets		1,69,60,757.00
Repairs & Maintenance- Building	24,62,562.00	
Repairs & Maintenance- Borewell	5,09,920.00	
Repairs & Maintenance- Temple	10,97,417.00	
Repairs & Maintenance- Boundrywall	2,31,830.00	
Repairs & Maintenance- Selfie Point	2,70,675.00	
Repairs & Maintenance- Plant & Machinery	2,37,735.00	
Repairs & Maintenance- Bridge	1,82,204.00	
Repairs & Maintenance- Office Equpment	1,65,307.00	
Repairs & Maintenance- Vehicle	10,79,392.00	
Repairs & Maintenance- Park & Nureserv	20,878.00	
Repairs & Maintenance- WaterWay	57,22,824.00	
Repairs & Maintenance- Road	36,30,835.00	
Repairs & Maintenance- Drain	10,04,605.00	
Repairs & Maintenance- Toilet	3,44,573.00	
Construction Work (WIP)		1,65,48,227.00
Roads & Bridges-Concrete Road (रोड निर्माण)	56,58,285.00	
Sewerage and Drainage-Drain-Open (नाली निर्माण)	23,48,119.00	
Roads & Bridges-WITmin	19,09,851.00	
Roads & Bridges- Pawar Block	11,27,874.00	
Water Way Repair - (जल प्रदाय व्यय)	4,57,631.76	
Rung Munch	9,36,380.24	
Borewell	5,76,943.00	
Toilet	1,91,385.00	

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PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS
CA

			Pump House	1,29,298.00	
			Boundry wall	6,81,429.00	
			Electricity Work	17,38,816.00	
			Teen Shed	83,367.00	
			MRF	1,74,420.00	
			Budiling Kachra Ghar	2,61,630.00	
			Tree Gard	2,72,798.00	
			Plant & Machinery		7,20,541.00
			Cutter Machine - (कटर मशीन)	64,090.00	
			Garbage Vehicle / Hand Cart	4,61,629.00	
			Fire Fighter Machine	93,032.00	
			Moter Pump - (मोटर पंप)	1,01,790.00	
			Office & Other Equipments		4,99,898.00
			Sanitizer Machine (सनीटाइजर मशीन)	97,621.00	
			Inveter - (इन्वेटर)	37,800.00	
			Computer	92,237.00	
			Vat Machine	15,840.00	
			Dusteen	2,18,300.00	
			Table Chair - (टेबल कुर्सी)	17,500.00	
			Printer	20,580.00	
			Other		1,52,50,377.00
			Grant Retune Mangal Bhavan	1,50,00,000.00	
			Trasnfer	2,50,377.00	
			Scheme Expenses		19,40,782.00
			MP Contribution	60,000.00	
			MLA Contribution	3,42,000.00	
			Covid Contribution	5,66,740.00	
			SBM	9,72,042.00	
			Interest & Finance Charges		2,27,379.89
			HUDCO	2,24,821.00	
			Bank Charges - (बैंक चार्ज)	2,558.89	
			Dutes & Taxes	-	19,95,860.00
			TDS - (आय कर)	8,24,576.00	
			Labour tax	2,92,342.00	
			GST - (सेवा कर)	8,78,942.00	
			Closing Balance		99,05,134.80
			Cash Balance		
			Bank Balance	99,05,134.80	
	13,27,67,829.69	13,27,67,829.69		13,27,67,829.69	13,27,67,829.69

Date :
Place :

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नगरपालिका परिषद,पसान
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PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS CA

FOR PRAMOD K. SHARMA & Co.
Chartered Accountant

CA Pramod Sharma
Partner

MUNICIPAL COUNCIL PASAN
RECEIPT & PAYMENT STATEMENT
Payjal Parivahan
For the period from 1 April 2021 to 31 March 2022

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
Opening Balance		4,28,39,234.50			
Cash Balance					
Bank Balance	4,28,39,234.50				
Finance Income		7,18,911.00	**Other**		4,06,21,444.00
Intrest- From Bank Account (बैंक ब्याज)	7,18,911.00		DD For EPF	6,21,444.00	
			Payjal Yojna amt transfer	4,00,00,000.00	
			Closing Balance		29,36,701.50
			Cash Balance		
			Bank Balance	29,36,701.50	
	4,35,58,145.50	4,35,58,145.50		4,35,58,145.50	4,35,58,145.50

FOR PRAMOD K. SHARMA & Co.
Chartered Accountant

Date :
Place :

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नगरपालिका परिषद,पसान
जिला-अनूपपुर(म.प्र.)

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

CA Pramod Sharma
Partner

MUNICIPAL COUNCIL PASAN
RECEIPT & PAYMENT STATEMENT
Other Cash Book
For the period from 1 April 2021 to 31 March 2022

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
Opening Balance		36,96,525.00			
Cash Balance					
Bank Balance	36,96,525.00				
			Construction Work (WIP)		13,04,450.00
			Building - Market Building (Sabji Mandi)	13,04,450.00	
			Closing Balance		23,92,075.00
			Cash Balance	-	
			Bank Balance	23,92,075.00	
	36,96,525.00	**36,96,525.00**		**36,96,525.00**	**36,96,525.00**

Date :
Place :

मुख्य नगर पालिका अधिकारी
नगरपालिका परिषद,पसान
जिला-अनूपपुर(म.प्र.)

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS CA

FOR PRAMOD K. SHARMA & Co.
Chartered Accountant

CA Pramod Sharma
Partner

MUNICIPAL COUNCIL PASAN
RECEIPT & PAYMENT STATEMENT
PMAY
For the period from 1 April 2021 to 31 March 2022

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
Opening Balance		9,40,158.52			
Cash Balance			**Interest & Finance Charges**		649.00
Bank Balance	9,40,158.52		Bank Charges - (बैंक चार्ज)	649.00	
		58,40,000.00	**Scheme Expenses**		62,00,000.00
Grant Received			PMAY	62,00,000.00	
PMAY	58,40,000.00				
			Closing Balance		5,79,509.52
			Cash Balance		
			Bank Balance	5,79,509.52	
	67,80,158.52	67,80,158.52		67,80,158.52	67,80,158.52

FOR PRAMOD K. SHARMA & Co.
Chartered Accountant

Date :
Place :

मुख्य नगर पालिका अधिकारी
नगरपालिका परिषद,पसान
जिला-अनूपपुर(म.प्र.)

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS CA

CA Pramod Sharma
Partner

MUNICIPAL COUNCIL PASAN
RECEIPT & PAYMENT STATEMENT
Sambal Yojna
For the period from 1 April 2021 to 31 March 2022

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
Opening Balance		11,28,451.43			
Cash Balance					
Bank Balance	11,28,451.43		**Interest & Finance Charges**		649.00
			Bank Charges - (बैंक चार्ज)	649.00	
		10,000.00	**Scheme Expenses**		40,000.00
Sambal Yojna	10,000.00		Sambal Yojna	40,000.00	
			Closing Balance		10,77,802.43
			Cash Balance	-	
			Bank Balance	10,77,802.43	
	11,38,451.43	11,38,451.43		11,18,451.43	11,18,451.43

FOR PRAMOD K. SHARMA & Co.
Chartered Accountant

Date :
Place :

CA Pramod Sharma
Partner

PRAMOD K. SHARMA & CO. ★ CHARTERED ACCOUNTANTS ★ CA

मुख्य नगर पालिका अधिकारी
नगरपालिका परिषद,पसान
जिला-अनूपपुर(म.प्र.)

MUNICIPAL COUNCIL PASAN
RECEIPT & PAYMENT STATEMENT
Swachta Mission
For the period from 1 April 2021 to 31 March 2022

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
Opening Balance		32,79,860.00	**Interest & Finance Charges**		649.00
Cash Balance			Bank Charges - (बैंक चार्ज)	649.00	
Bank Balance	32,79,860.00		**Scheme Expenses**		8,14,769.00
			Publice toilet	8,14,769.00	
			Closing Balance		24,64,442.00
			Cash Balance	-	
			Bank Balance	24,64,442.00	
	32,79,860.00	32,79,860.00		32,79,860.00	32,79,860.00

FOR PRAMOD K. SHARMA & Co.
Chartered Accountant

Date :
Place :

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS CA

मुख्य नगर पालिका अधिकारी
नगरपालिका परिषद,पसान
जिला-अनूपपुर(म.प्र.)

CA Pramod Sharma
Partner

MUNICIPAL COUNCIL PASAN

INCOME & EXPENDITURE Account

For the period from 1 April 2020 to 31 March 2021

EXPENDITURE		AMOUNT	INCOME		AMOUNT
Establishment Expenses			**Tax Revenue**		39,18,287.87
Salaries, Wages and Bonus Benefits and Allowances(वेतन)	1,59,27,199.00	3,62,86,993.00	Property Tax-Building- (सम्पत्ति कर चालू)	21,29,972.00	
			Property Tax-Building Bakaya (सम्पत्ति कर)	2,56,298.00	
Wages-Temporary Staff(मजदूरी)	1,19,87,230.00		Un-metered Water Supply Bakaya - (जल कर)	1,50,467.87	
EPF-Employee(भविष्य निधि)	26,97,049.00		Samekit Kar-Consolidated Bakay (समेकित कर)	51,951.00	
GPF- (भविष्य निधि)	16,76,689.00		Samekit Kar-Consolidated (समेकित कर चालू)	2,32,001.00	
Pension - (पैंशन)	11,64,224.00		Surchage - (अधिभार)	3,405.00	
Remuneration - (पार्षद मानदेय)	4,63,200.00		Education Cess (शिक्षा उपकार)	5,49,588.00	
Leave Encashment (अवकाश नगदीकरण)	5,18,506.00		Urban Development Cess (नगरीय विकास उपकार)	5,44,605.00	
LIC - (कर्मचारी लाइफ इन्शुरेंस)	17,80,519.00				
TDS Emplyee - (कर्मचारी आयकर)	72,377.00				
Administrative Expenses		23,16,609.00	**Assigned Revenues & Compensation**		4,32,14,814.00
Photo Copy - (फोटो कॉपी)	1,11,099.00		Taxes and Duties collected by other	-	
Printing and Stationery(मुद्रकन)	22,05,510.00		Compensation in lieu of Octroi (चुंगी)	3,61,05,414.00	
			Export Tax - (निर्यात कर)	70,56,000.00	
Advertisement and Publicity		39,56,578.00	Compensation-Passenger Tax (यात्री कर)	27,000.00	
Advertisement Expense(विज्ञापन)	6,03,859.00		Stamp Duty (मुद्रांक शुल्क)	26,400.00	
Election Expenses - (चुनाव)	48,430.00				
Own Program - (कार्यक्रम)	9,74,613.00				
Covid Expenses - (कोरना रोकथाम व्यय	23,29,676.00		**Rental Income from Municipal Properties**		3,89,374.00
Professional and Other Fees		4,20,252.00	Rent-Market (साप्ताहिक बाजार)	89,575.00	
Consultancy Fee & Charge(सलाकार शुल्क)	1,39,296.00		Rent- From Shoping Complex - (दुकान किराया)	2,97,199.00	
DPR- (डीपीआर)	89,896.00		Rent From Community Building	2,600.00	
Legal Fees(कानूनी व्य)	1,91,060.00				
Communication Expenses		73,335.00	Fees		1,33,099.50
Telephone Expense - (टैलीफोन व्यय)	14,915.00		Fees- Permission (Fish)	1,200.00	
Web,Internet Expense(इंटेरनेट)	58,420.00		Fees for Certificate / Extract (प्रमाण पत्र)	8,279.00	
Other Administrative Expenses		4,38,190.00	Service - Bus (बस किराया)	66,910.00	
			Other - अन्य	29,690.50	
Office Maintenance - (ऑफिस व्यय)	2,20,975.00		Slauter House (कांजी हाउस)	27,020.00	
Digital Signanture - (डिजिटल सिगनचर)	4,500.00				
News Paper-	53,753.00				
Other Administrative Expenses (अन्य प्रशासनिक खर्च)	1,58,962.00		**User Charges**		21,951.00
			Connection Charges-Water Supply (नल कनेक्शन चार्जेज)	6,630.00	
			Ro Water (आर ओ वॉटर)	15,321.00	
Operations & Maintenance		67,28,973.50			
Power & Fuel(पेट्रोल)	35,97,368.00				
Electricity supply/Streat Lights(बिजली बिल)	24,23,010.50				
Vehicle Insurance/Registration (वाहन रजिस्ट्रेशन)	53,574.00		**Sale & Hire Charges**		8,85,970.00

मुख्य नगर पालिका अधिकारी
नगरपालिका परिषद,पसान
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PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

Hire Charges-Machinery (JCB) (जेसीबी किराया)	3,30,606.00		Sale of Tender Paper (टेंडर पेपर)	8,85,970.00	
Hire Charges-Vehicle(वाहन किराया)	3,24,415.00				
Bulk Purchases/Store/Sanitation Department			**Finance Income**		74,559.12
Electricity Department		56,83,512.00	Intrest- From Bank Account (बैंक ब्याज)	74,559.12	
Electricity Repair - (स्ट्रीट लाइट)	14,18,204.00				
Electricity Material - (विधुत सामग्री)	42,65,308.00				
Water Supply Department		73,71,496.00			2,72,17,900
Water Supply Material(जल प्रदाय सामग्री)	26,20,699.00		EXCESS OF EXPENDITURE OVER INCOME	2,72,17,900	
Water Way Repair - (जल प्रदाय व्यय)	45,54,842.00				
Uniform - वर्दी	1,95,955.00				
Bulk Purchases/Store/Sanitation		30,94,078.00			
Sanitation Material - (सफाई सामग्री	17,41,848.00				
Garbage & Clearance Exp - (सफाई व्यय)	13,52,230.00				
	-				
R & M-Infrastructure Assets		84,75,679.78			
Repairs & Maintenance- Building	14,03,790.70				
Repairs & Maintenance- Boundry wall	1,41,321.00				
Repairs & Maintenance- Vehicle	4,34,237.00				
Repairs & Maintenance- Other	9,04,189.27				
Repairs & Maintenance- Plant & Machinery	1,57,918.00				
Repairs & Maintenance- Toilet	2,21,883.00				
Repairs & Maintenance- Office Equpment	2,59,660.00				
Repairs & Maintenance- Park & Nureserv	1,26,159.00				
Repairs & Maintenance- Handpump	95,700.00				
Repairs & Maintenance- Road	26,91,098.63				
Repairs & Maintenance- Drain	18,46,010.23				
Repairs & Maintenance- Culvet	1,93,712.95				
Scheme Expenses		10,07,786.00			
MLA Contribution	3,10,000.00				
Poor Family Contribution	27,370.00				
Anugrah Shayata	1,00,000.00				
Covid Contribution	75,898.00				
Swachta Program	4,94,518.00				
Interest & Finance Charges		2,473.31			
Bank Charges - (बैंक चार्ज)	2,473.31				
	7,58,55,955.59	**7,58,55,955.59**		**7,58,55,955.49**	**7,58,55,955.49**

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FOR PRAMOD K. SHARMA & Co.
Chartered Accountant

Date :
Place :

मुख्य नगर पालिका अधिकारी
नगरपालिका परिषद,पसान
जिला-अनूपपुर(म.प्र.)

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

CA Pramod Sharma
Partner

MUNICIPAL COUNCIL PASAN
BANK RECONCILIATION STATEMENT
As on 31 March 2022

No.	Bank Name	Account No	Cash Book Bal	Bank Balance
1	State Bank Of India	9480	96,66,910.05	96,66,910.05
2	State Bank Of India	6257	2,38,224.75	2,38,224.75
3	Axis Bank	918010110621101	29,36,701.50	53,28,776.50
			23,92,075.00	
4	State Bank Of India	36294423036	5,79,509.52	5,79,509.52
5	State Bank Of India	38026445848	10,87,802.42	10,77,802.42
6	State Bank Of India	3748029720	24,64,442.00	24,64,442.00
	Total		**1,93,65,665.24**	**1,93,55,665.24**

FOR PRAMOD K. SHARMA & Co.
Chartered Accountant

Date :
Place :

मुख्य नगर पालिका अधिकारी
नगरपालिका परिषद,पसान
जिला-अनूपपुर(म.प्र.)

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS CA

CA Pramod Sharma
Partner

MUNICIPAL COUNCIL PASAN
2021-22
BANK RECONCILIATION STATEMENT
SBI _9480

Closing Balance As Per Pass Book	96,66,910.05
Closing Balance As Per Cash Book	96,66,910.05

96,66,910.05

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MUNICIPAL COUNCIL PASAN
2021-22
BANK RECONCILIATION STATEMENT
SBI _6257

Closing Balance As Per Pass Book	2,38,224.75
Closing Balance As Per Cash Book	2,38,224.75

2,38,224.75

FOR PRAMOD K. SHARMA & Co.
Chartered Accountant

Date :
Place :

मुख्य नगर पालिका अधिकारी
नगरपालिका परिषद,पसान
जिला-अनूपपुर(म.प्र.)

PRAMOD K. SHARMA & CO. CA CHARTERED ACCOUNTANTS

CA Pramod Sharma
Partner

MUNICIPAL COUNCIL PASAN
2021-22
Payjal
BANK RECONCILIATION STATEMENT
Axis Bank_1101

Closing Balance As Per Pass Book	53,28,776.50
Closing Balance As Per Cash Book	53,28,776.50

53,28,776.50

-

PMAY
SBI _3036

Closing Balance As Per Pass Book	5,79,509.52
Closing Balance As Per Cash Book	5,79,509.52

5,79,509.52

-

Sambal Yojna
SBI _848

Closing Balance As Per Pass Book	10,77,802.42
Closing Balance As Per Cash Book	10,77,802.42

10,77,802.42

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मुख्य नगर पालिका अधिकारी
नगरपालिका परिषद,पसान
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PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS CA

Swachta Mission
SBI _720

Closing Balance As Per Pass Book	24,64,442.00
Closing Balance As Per Cash Book	24,64,442.00

24,64,442.00

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FOR PRAMOD K. SHARMA & Co.
Chartered Accountant

Date :
Place :

मुख्य नगर पालिका अधिकारी
नगरपालिका परिषद,पसान
जिला-अनूपपुर(म.प्र.)

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS CA

CA Pramod Sharma
Partner

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

NAME OF ULB : - PASAN
NAME OF AUDITOR :- PRAMOD K. SHARMA & Co.

Sr No	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
1	Audit of Revenue	Receipts in Rs.				
		2020-21	2021-22	% of Growth		
	A. REVENUE COLLECTION					
a.	Property Tax	24,53,278.00	23,18,055.50	-5.51%	Tax collection has Decreased with a Poorly rate.	Council should take strict action towards generating the revenue collection and removing the negativity.
b.	Consolidated Tax	2,57,647.00	3,52,405.00	36.78%	Tax collection has increased slightly.	Council should keep on working towards increasing the collection rate in the up coming years.
c.	Devlopment Tax	5,47,047	5,77,959	5.65%	Tax collection has increased slightly.	Council should keep on working towards increasing the collection rate in the up coming years.
d.	Education Cess	5,50,951	5,70,360	3.52%	Tax collection has increased slightly.	Council should keep on working towards increasing the collection rate in the up coming years.
	TOTAL (A)	**38,08,923**	**38,18,780**			
	B. NON REVENUE COLLECTION					
a.	Rent of Land & Buliding/Shops	4,04,556.00	5,01,232.00	23.90%	Rent collection has increased gracefully.	Council shuld keep efforts to maintain such a good growth rate in up coming year in collection of revenue
b.	Water Tax	12,060	1,29,176	971.11%	Rent collection has increased gracefully.	Council shuld keep efforts to maintain such a good growth rate in up coming year in collection of revenue
c.	Market Fees	-	-			
d.	Other Fees & Taxes	30,16,204	17,70,473	-41.30%	Other Fees collection has decreased poorly.	Council Should take step to remove this Negative and increse growth rate in collection of revenue.
	TOTAL (B)	**34,32,820**	**24,00,881**			
	GRANT TOTAL (A) + (B)	**72,41,743.00**	**62,19,660.00**			

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जिला-अनूपपुर(म.प्र.)

PRAMOD K. SHARMA & CO. * CHARTERED ACCOUNTANTS * CA

Sr No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	Some bills and vochers were found with irregularities regarding necessary aspects.	During the audit, some vouchers were found with irregularities which were suggested for rectification and for paying attention in future. **{ For more details Refer Observation sheet }**	Council should obtain proper bills and should maintain vouchers properly with all regards.
3	Audit of Book Keeping	We checked the books of accounts which maintained and made available for us during the audit by the Municipal Council.	All departments had some issues regarding book keeping. **{ For more details Refer Observation sheet }**	Council should maintain proper books of accounts for all departments
4	Audit of FDRs	While Auditing, we found that there were 01 FDRs in the ULB.	FDR register was not maintained by the council. FDRs have not been renewed on time. **{ For more details Refer Observation sheet }**	Proper Register should be maintained & Interest on FDRs should be recorded in cashbook timely. Desired FDRs should be renewed on time when get matured.
5	Audit of Tenders / Bids	1. We examined Tenders/bids documents on the basis of note sheets attached with the vouchers and some files which were made available for us during the audit. 2. Tenders which were found during the audit have followed proper tendering procedures.	As per our observation, ULB has followed by the council.	Proper Files/Records should be maintained for Tenders & Bids and proper process should be followed.

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PRAMOD K. SHARMA & CO. * CHARTERED ACCOUNTANTS *

6	Audit of Grants & Loans	Refer the "Audit of Grants & Loans" head of audit observation sheet	During Audit we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital. Except that all grants have been used for the purposes for which grants have been received.	Grants Register must be Prepared as per ULB apporved format.
7	Incidences relating to diversion of fund from Capital receipts/ grants / Loans to Revenue Nature Expenditure and from one scheme / Project to another	No Such diversion of fund We didn't found any incidences relating to diversion of funds from Capital receipts\Grants\Loans to Revenue Nature Expenditure and from one scheme to another scheme.	No Such Observation Found	There Should be proper bifurcation of capital and revenue nature receipts and expenditure.
a.	Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.	575.35%	No Such Major Observation found	The total revenue expenses are high in comparasion 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	25.27%	No Such Major Observation found	The capital expenditures are slightly low in comparasion of Total expenditures, Council should make policies to increase the percentage of capital expenditures sothat council can have more valuable assets.
8	Whether all the temporary advances have been fully recovered or not.	advances given during the year	No observations	Advances should be recovered rgularly from salary of employees and proper register should be maintained, (when given)
9	Whether bank recociliation statement is being regularly prepared.	Bank Reconciliation Statements were prepared.	No observations	BRSs should be prepared on monthly/yearly basis.

Date :
Place : Bhopal

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नगरपालिका परिषद,पसान
जिला-अनूपपुर(म.प्र.)

PRAMOD K. SHARMA & CO. * CHARTERED ACCOUNTANTS * CA

For Pramod K. Sharma & Co.
Chartered Accountant

CA Pramod Kumar Sharma
(Partner)