

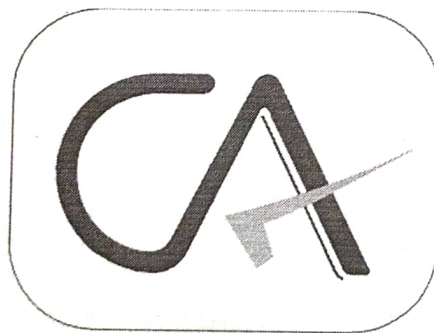
AUDIT REPORT

Of

MUNICIPAL COUNCIL SARANGPUR

DISTRICT - RAJGARH (BIAORA)

YEAR 2021-22



AUDITOR

SOBHANI & AGARWAL
CHARTERED ACCOUNTANTS

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AUDIT OBSERVATION

(अंकेक्षण अबलोकन)

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(प्राप्ति भुगतान खाता)

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(बैंक समाधान पत्रक)

ABSTRACT SHEET

SOBHANI & AGARWAL

Chartered Accountants

HEAD OFFICE : S-7, ASHIRWAD COMPLEX, PLOT No. 162, ZONE - I, M.P. NAGAR, BHOPAL (M.P.) - 462011

Phone No: 0755 - 4226933, Mobile No. : 9425012151, 8989011730

AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL SARANGPUR, DISTRICT RAJGARH (BIAORA) (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: 28-10-2022


Place: BHOPAL

UDIN:- 22400931BBC SMT 7820

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नगर पालिका परिषद, सारंगपुर
जिला - राजगढ़ (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर पालिका सारंगपुर जिला राजगढ़

For SOBHANI & AGARWAL
CHARTERED ACCOUNTANTS


Mayank Agarwal

(Partner)

Mem. No. : 400931

MUNICIPAL COUNCIL SARANGPUR

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 is no FDR made by the council up to end of the year.
- 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.
- We have checked entries in cash book with respective vouchers and found them satisfactory.
- While checking Accountant Cash Book, all the bills and vouchers were satisfactory according to books. However some irregularities were found during the audit of vouchers are as follow:-

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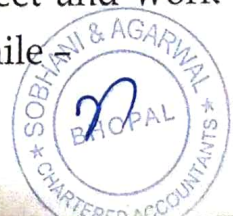
मुख्य नगर पालिका अधिकारी
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- V. no. 683, date 15/03/22, amount of Rs. 241425/- was paid to Parmar Construction for JCB hire charges but during the audit, rate sanction sheet was not found on record.
- V. no. 645, date 02/03/22, Rs. 2820/- paid but as per note sheet, the date of work order was 24/07/21 while date on work order copy attached with voucher was 24/05/21.
- V. no. 645, date 02/03/22, amount of Rs. 1070/- was paid date on note sheet for work order was 28/07/21 while on the work order the date was 08/07/21.
- Likewise in the above said voucher, in case of starter repairing expenses of Rs. 3540/- the work order date was 06/08/21 as per note sheet while actual work order date was 05/08/21.
- Kapileshwar well 12.5 HP motor repairing expenses paid of Rs. 5100/- but we found that -a
 - Work order date on the note sheet was 06/08/21.
 - Bill no. 354 was found dated 07/08/21.
 - Actual date on carbon copy of work order was found 06/09/21.
- V. no. 683, amount of Rs. 11910/- was paid for repairing 10 HP submersible motor pump -
 - Date on Application, note sheet and work order was found 16/08/21 while

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- Estimate (no. 245) which was obtained from 'Famous Motor binding' was found dated 17/08/21, means work order was issued before estimate.
 - Likewise many repairing bills have been paid through voucher no. 683 but all the work order were found without dispatch number.
- V. no. 655, date 04/03/22, vehicle repairing charges were paid but both bills were not verified by respective person -
- Bill no. 210, date 28/11/21, amount Rs. 3550/-
 - Bill no. 207, date 27/10/21, amount Rs. 8540/-
- V. no. 662, date 07/03/22, Following all bills were found without date paid for Anand Utsav -
- Bills of Shivam Tent supplier -
 - 1) Bill no. 493, Rs. 4300
 - 2) Bill no. 494, Rs. 1900
 - 3) Bill no. 495, Rs. 8100
 - Bill no. 507, Rs. 4200 of Shivay Card Palace.
 - Bill no. 134, Rs. 1252 of Radhika Digital flex
- V. no. 676, date 14/03/2022, all bills were paid to Suraj Enterprises -
- Bill no. 7804, date 15/02/22, amount Rs. 10690.
 - Bill no. 7805, date 15/02/22, amount Rs. 55060.

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जिला सजगढ़ (मध्य)



- Bill no. 7806, date 15/02/22, amount Rs. 60650.
- Bill no. 7807, date 15/02/22, amount Rs. 77010.
- Bill no. 7808, date 15/02/22, amount Rs. 81100.

All the above bills are cumulative; the final bill was of Rs. 81100. During the audit, we have not found the quotations and note sheet with voucher. Bills were also not verified by respective person.

- V. no. 676, a bill was paid of Rs. 25560/- to Astha Auto Garage on 18/02/22 but signature of vendor was not found on the bill and not verified by the respective person.
- V. no. 676, Bill no. 12, date 18/02/22, Rs. 24640 were paid to **Super Diesels** but bill was found unverified.
- V. no. 405, date 01/10/21, some bills regarding painting work have been paid which are as follow-

| Sr. no. | Date of notice to PWD | Work order no. | Work order date | Bill no. | Bill date | Amount |
|---------|-----------------------|----------------|-----------------|----------|-----------|----------|
| 1 | 19/01/21 | 266 | 20/01/21 | 427 | NA | 23600.00 |
| 2 | 19/01/21 | 270 | 20/01/21 | 428 | 15/04/21 | 22900.00 |
| 3 | 19/01/21 | 318 | 21/01/21 | 429 | 15/04/21 | 22800.00 |
| 4 | 19/01/21 | 318 | 21/01/21 | 430 | 15/04/21 | 23500.00 |
| 5 | 19/01/21 | 318 | 21/01/21 | 431 | 15/04/21 | 22900.00 |
| 6 | 19/01/21 | 299 | 21/01/21 | 432 | 16/04/21 | 21800.00 |

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नगर पालिका सारंगपुर जिला राजसूत



Payment of above bills amounting Rs. 137500 was made to Diamond Traders, Sarangpur towards painting of different places on the occasion of Republic Day (26th January), but -

- Due to cost above Rs. 1 lakh, the above work attracts E-tendering by it has been ignored by doing part painting work while it had to be included in one single contract and process of E-tender must have been followed.
- V. no. 459, date 28/10/21, amount of Rs. 43250/- paid for light decoration -
 - Bill of Rs. 21500 for decoration on Diwali.
 - Mr. Rameshwar, the light man demanded 10-10 number of items of 30w. & 5w. whose bill no. b-69 of Rs. 21750/- dated 22/09/21 was paid to Solanki Light Decoration but application letter from light man was found without location where lights have been used.
- 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.

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- 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 -

Grant Register

- One single register was maintained for two years 2020-21 and 2021-22.
- Closing balance of Swachh Bharat Mission was not mentioned in the register (Page no. 135).
- Opening Balance of PM Awas Yojna was Rs. 60881 and in the expenses column, a single figure of amount Rs. 60881 was shown as total expenses but for which purpose the amount was spent, was not mentioned (Page no. 160).
- Balancing was not done as per format of grant register.

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- Page no. 81, V. no. 359, date 23/10/20, amount of Rs. 1700000/- of Mukhyamantri Adhoshanrachna face-2 was used for paying salary of employees, this is not permissible. Although this is related to the previous year but effects the grant balance in the current year.
- Page no. 91, closing balance of grant was Rs. 35949/- but the balance was not brought forward to the current year as opening balance.
- 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.
- Since FDRs have not been made so need not to maintain FDR register.

Store Department

During the examination of stock records, register of previous year was not available so we couldn't verify the opening balances of items. Although some other irregularities were observed as follow -

Katta Register

- Register was found without issued by store department.
- Many Vividh books were issued from store actually but entry was not made in the register. Only 1 to 8 books have been recorded.
- All the bus stand tax receipt book were issued but not entered in the register
- Receipt books were not submitted back to the store department.
- Voucher pad issued but not recorded in the register (page no. 29).

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- Register did not contain the opening balances of many items but yet they were issued, like vividh books (page no. 9).
- Date of issue of vividh book no. 21 as per register was 09/06/21 but date on the book was mentioned 08/06/21.

Water supply Store

- Store register was not found during the audit.

PWD Store

- Council stamp was not found in the register.
- Signatures of store keeper were not found in the register.

Electriciry Store

- Signatures of Chief Municipal officer and store keeper were not found in the register.
- Chemicals & powder etc. were issued in lump sum.
- 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 store keeper has not obtained the demand letters for issuing the store material.

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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. As per our observation, sometimes collected amount was not deposited properly as per cashier cash book. Some irregularities were found as follow -

- Shop rent was collected of Rs. 23809 as per receipt no. 5 of challan no. 42 but amount recorded in the cashier cash book was only 22809 on 05/07/21. It means amount of Rs. 1000 was not deposited by the cashier. It is the serious matter of negligence.
- Same as above shop rent collected of Rs. 23933 as per receipt no. 05 of challan no. 93 but amount deposited as per cashier cash book was only 23033 on 05/10/21. It means amount of Rs. 900 was not deposited by the cashier. It is the serious matter of negligence.
- Receipt no. 44 to 100 of vividh book no.75 were found non-cancelled.
- Receipt no. 26 to 100 of challan no. 20 were found non-cancelled and all receipts were without council stamp.
- All challans of Bazar Baithak were found without council stamp.
- Bazar baithak book issue date was found on the book 22/06/22 but in the store register the date was 23/09/21.
- Shop rent challan and daily collection register was not verified by the revenue in-charge officer.

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उक्त नगर पालिका अधिकारी
नगर पालिका सारंगपुर जिला राजगढ़



Sanitation Department

We have audited the records of sanitation department which were provided us during the audit. Audit comments/suggestions are as follow -

- Light repairing register was maintained but sometimes, signatures of ward citizens were not found in the register.
- Registration cards of vehicle were not available during the audit so we are unable to verify the registration numbers of vehicle physically.
- Separate record should be kept for vehicle repairing.
- Diesel register was not found during the audit.
- Logbooks were not issued from store department.
- As per store keeper, insurance of vehicle was not done since 2016. This is non ignorable issue and must be done to avoid economic loss of council.
- Chemical usage register was not found during the audit.

Establishment Department

- Charge file or register was not found during the audit.

Dispatch Department

We checked the dispatch register during the audit and we found that-

- Many pages were found without dispatch numbers.

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PWD Department

Audit observations in respect of PWD are as follow -

- 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. 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 FDR

- While auditing, we found that there was no any FDR made by the council up to the end of the year.
- Since FD is not made, so maintenance of FDR register is not necessary.

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Audit of Tenders

- During the audit we examined some tender files. On the basis of examination of 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 at the time of audit.

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.
- Council has repaid Rs. 32,34,365/- towards HUDCO loan installments during the year. There is no any due towards principal and interest amount.

FOR SOBHANI & AGARWAL

Chartered Accountants

उप निदेश प्रमुख
नगर पालिका पार्षद, सारंगपुर
जिला- राजमह (मग)

मुख्य नगर पालिका अधिकारी
नगर पालिका सारंगपुर जिला राजमह

CA Mayank Agarwal
(Partner)

MUNICIPAL COUNCIL SARANGPUR

RECEIPT & PAYMENT ACCOUNT

FOR THE PERIOD FROM 1 APRIL 2021 TO 31 MARCH 2022

| RECEIPTS | AMOUNT | PAYMENTS | AMOUNT |
|--|-------------|---|-------------|
| Opening Balance | | Establishment Expenses स्थापना व्यय | 6,29,84,696 |
| Cash in Hand | | Salaries, Wages and Bonus Benefits and Allowances | 3,95,85,474 |
| Cash in Bank | 3,41,29,701 | Wages-Temporary Staff | 1,82,55,482 |
| | | Uniform/ Raincoat | 29,890 |
| Tax Revenue | | Arrear Salary (बकाया वेतन) | 11,60,138 |
| Property Tax - Current (सम्पत्ति कर चालू) | 3,14,219 | G.P.F जी.पी.एफ | 10,42,582 |
| Property Tax - O/s (सम्पत्ति कर बकाया) | 41,082 | Dar Credit | 4,94,311 |
| Samekit Kar-Consolidated - Current (समेकित कर चालू) | 3,300 | Leave Encashment (अवकाश नगदीकरण) | 3,23,620 |
| Samekit Kar-Consolidated - O/s (समेकित कर बकाया) | 56,738 | N.P.S. | 17,05,875 |
| Education Cess - Current (शिक्षा उपकर - चालू) | 33,840 | Professional Tax- Employee | 1,76,124 |
| Education Cess - O/s (शिक्षा उपकर - बकाया) | 15,296 | Remuneration & Fee-Mayor-in-Council | 2,11,200 |
| Urban Development Cess - Current (नगरीय विकास उपकर - चालू) | 56,504 | | |
| Urban Development Cess - O/s (नगरीय विकास उपकर - बकाया) | 59,372 | Administrative Expenses - प्रशासनिक व्यय | 68,71,150 |
| Water Tax-Current (जल कर चालू) | 51,13,030 | Photocopy | 1,14,421 |
| Surcharge (सरचार्ज) | 14,849 | Printing Expenses | 5,11,915 |
| | | Advertisement Expense | 16,19,782 |
| Assigned Revenues & Compensation | | Events & Cultural Activities Exp. | 19,04,631 |
| Stamp Duty on Transfer of Properties | 26,28,366 | Painting Work (पेंटिंग कार्य) | 12,34,509 |
| Compensation in lieu of Octroi | 4,60,27,984 | Legal Charges | 72,000 |
| Compensation in lieu of Export Tax | 1,35,000 | Consultancy Fees (सलाहकार फीस) | 4,28,978 |
| Compensation in lieu of Pilgrim Tax | 27,10,000 | Audit Fees (अकक्षण शुल्क) | 1,42,025 |
| | | DSC | 7,600 |
| Rental Income from Municipal Properties | | Web,Internet Expense | 75,460 |
| Rent from Shops (Current) | 43,28,033 | News Papper (न्यूज पेपर) | 67,970 |
| Rent From Merriage Hall | 39,680 | Tree Plantation | 2,12,317 |
| Shop Premium | 5,21,250 | Office Expense | 12,050 |
| | | Other Administrative Expenses (अन्य व्यय) | 4,67,492 |
| Fees & Charges | | | |
| User Charges-Septic Tank Cleaning | 18,650 | Operations & Maintenance - परिचालन व्यय | 1,85,68,646 |
| User Charges- Toilets | 2,100 | Fuel, Petrol & Diesel (डीजल व्यय) | 39,41,833 |
| User Charges- Water Connection | 25,12,550 | Electricity Expenss (विधुत बिल) | 1,13,55,926 |
| User Charges- Water Dis-connection | 95,900 | Bulk Purchase- Stationary | 11,73,807 |
| Fees for Certificate or Application | 4,060 | Hire Charges-Machinery (किराया - मशीन) | 17,00,627 |
| Fees for Certificate- NOC | 6,075 | Hire Charges-Vehicle (किराया - वाहन) | 3,96,453 |
| Fees for Certificate- Photocopy | 20,000 | Water Works - जल प्रदाय कार्य | 52,37,330 |

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नगर पालिका सारंगपुर जिला सजगढ़



| | | | | |
|---|-------------|--|-------------|-------------|
| Fees for Certificate- Dakhal Patra | 2,12,255 | Material | 27,18,752 | |
| Registration Fee- Labour | 8,425 | R & M - Water Ways (अन्य जल प्रदाय मरम्मत) | 8,78,206 | |
| Registration Fee- Marriage | 440 | Hume Pipe | 4,17,276 | |
| Licencing Fees | 89,654 | R & M- Moter Pump (मोटर पंप मरम्मत) | 6,55,711 | |
| Colonizer Fees | 7,63,000 | R & M- Handpump (हैंडपंप मरम्मत) | 5,67,385 | |
| Fee- Sanction of Building Plan | 14,700 | | | |
| Market Fees | 3,85,152 | Electricity Work - विद्युत कार्य | | 15,48,315 |
| Development Fees | 69,688 | Electricity Material Purchase (विद्युत सामग्री क्रय) | 11,83,291 | |
| Entry Fee- Bus Stand | 1,22,592 | R&M-Electricity | 2,54,162 | |
| Opreting Fee- Bus Stand | 97,140 | Electricity Poll | 1,10,862 | |
| Entertainment Fee | 4,700 | | | |
| Fees- Garbage Collection | 12,240 | Sanitation Work - सफाई कार्य | | 54,84,734 |
| Mutation Fee- Antaran Shulk | 66,451 | Sanitation Material | 39,89,209 | |
| Mutation Fee- Development | 12,85,697 | Sanetizer Purchase | 2,16,766 | |
| Mutation Fee- Advertisement | 1,79,062 | R & M - Vehicle (वाहन मरम्मत) | 12,78,759 | |
| Mutation Fee- Application | 1,44,351 | | | |
| Mutation Fee- Prabhar Shulk | 3,21,608 | Repair & Maintenance | | 73,27,748 |
| Mutation Fee- Late Fees | 2,69,990 | R & M-Road(Muram) | 40,13,703 | |
| Parking Fees | 22,470 | R & M-Public Toilet | 1,00,695 | |
| Pashu Vadh | 8,859 | R & M-Open Drain | 9,43,082 | |
| Penalty & Fines | 5,46,515 | R & M-Office Building | 57,583 | |
| Fee-RTI Act | 5,578 | R & M-Community Hall | 63,475 | |
| Road Cutting Charges | 24,960 | R & M-Dam | 1,92,449 | |
| Misc. Income | 1,12,779 | R & M-Shopping Complex | 4,71,320 | |
| | | R & M -Computer | 49,440 | |
| | | R & M - Infra.Assets (अन्य - मरम्मत) | 14,36,001 | |
| Revenue Grants, Contributions & Subsidies | 6,56,61,776 | | | |
| Grant-15th Central Finance Comm | 2,00,77,000 | Construction Work | | 2,46,57,632 |
| Grant GoMP- Moolbhut Suvidha (मूलभूत सुविधा) | 1,00,91,000 | Roads & Bridges-Concrete Road | 1,55,97,716 | |
| Grant GoMP- State Finance Commission (राज्य वित्त आयोग) | 65,12,797 | Roads & Bridges- Paving Blocs | 1,52,948 | |
| Grant GoMP- Road Development (सड़क मरम्मत) | 68,63,000 | Roads & Bridges- Culvert(पुलिया) | 1,53,029 | |
| Grant- GoMP-Sambal Yojna | 1,65,000 | Construction- Drain | 10,65,128 | |
| Grant- GoMP- Amrut Yojna | 18,19,720 | Community Hall | 6,61,585 | |
| Grant- GoMP- MLA Fund | 20,21,800 | Merriage Hall | 2,56,304 | |
| Grant- GoMP- Teen Shed | 3,02,000 | Building- Office | 5,38,202 | |
| Other- Grants (अन्य अनुदान) | 1,78,09,459 | Building- School | 1,59,032 | |
| | | Building- Cemetery(शमशान घाट) | 3,88,511 | |
| | | Park & Garden | 4,22,805 | |
| Deposit Received | 2,12,492 | Teen Shed | 6,22,616 | |
| Earnest Money Deposit | 2,12,492 | Public Toilets | 3,16,624 | |
| | | Gou Shala (गौ शाला) | 6,35,618 | |
| | | Boundrywall | 7,69,976 | |
| Income from Investments | 3,78,613 | Welcome Gate | 10,48,573 | |
| Interest-Saving Account | 3,78,613 | Trenching Ground | 4,73,949 | |

लेखा एवं वित्त विभाग प्रमुख
नगर पालिका परिषद, सारंगपुर
जिला- राजमह (मध्य)

मुख्य नगर पालिका अधिकारी
नगर पालिका सारंगपुर जिला सारंगपुर



| | | | | | |
|------------------------------|--------------|--------------|---|--------------|--------------|
| | | | MRF Center | 6,36,291 | |
| | | | Construction-Other | 7,58,725 | |
| Other Income | | 68,96,908 | | | |
| Return to Account | 13,73,323 | | Fixed Assets | | 39,46,205 |
| Other | 55,23,585 | | Attendance Machine | 8,250 | |
| | | | Sanetizer Machine | 1,74,213 | |
| | | | Tree Guard | 1,25,641 | |
| Sale of Forms & Publications | | 2,54,500 | Motor Pump | 4,15,016 | |
| Sale of Tender Papers | 2,45,000 | | Garbage Vehicle | 22,99,513 | |
| Sale- Other | 9,500 | | Furniture | 2,36,652 | |
| | | | Computer | 98,017 | |
| | | | CCTV System | 5,88,903 | |
| | | | Interest & Finance Charges | | 32,37,705 |
| | | | Bank Charges | 3,340 | |
| | | | HUDCO Loan | 32,34,365 | |
| | | | Revenue Grants, Contributions & Subsidies (Other) | | 46,69,837 |
| | | | CM Infra Work | 29,39,354 | |
| | | | Own Programme - अन्य कार्यक्रम | | |
| | | | अनुगृह सहायता | 1,00,000 | |
| | | | अन्त्योस्थी सहायता | 6,15,000 | |
| | | | Swachhata Sarvekshan | 10,15,483 | |
| | | | Taxes & Duties | | 39,56,466 |
| | | | Duties& Taxes | 35,27,895 | |
| | | | Bhu-bhatak Challan | 4,28,571 | |
| | | | Totalling Mistake | 15,78,413 | 15,78,413 |
| | | | Closing Balance | | 2,69,91,296 |
| | | | Cash in Hand | | |
| | | | Cash in Bank | 2,69,91,296 | |
| | 17,70,60,174 | 17,70,60,174 | | 17,70,60,174 | 17,70,60,174 |

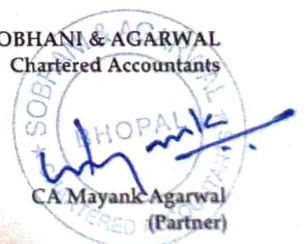
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Date
Place:

लेखा एवं वित्त विभाग प्रमुख
नगर पालिका परिषद, सारंगपुर
जिला- राजमढ़ (मप्र)

मुख्य नगर पालिका अधिकारी
नगर पालिका सारंगपुर जिला राजमढ़

FOR SOBHANI & AGARWAL
Chartered Accountants



MUNICIPAL COUNCIL SARANGPUR
INCOME & EXPENDITURE ACCOUNT

FOR THE PERIOD FROM 1 APRIL 2021 TO 31 MARCH 2022

| EXPENDITURE | AMOUNT | INCOME | AMOUNT |
|---|-------------|---|-------------|
| Establishment Expenses स्थापना व्यय | | Tax Revenue | 57,08,230 |
| Salaries, Wages and Bonus Benefits and Allowances | 3,95,85,474 | Property Tax - Current (सम्पत्ति कर चालू) | 3,14,219 |
| Wages-Temporary Staff | 1,82,55,482 | Property Tax - O/s (सम्पत्ति कर बकाया) | 41,082 |
| Uniform/ Raincoat | 29,890 | Samekit Kar-Consolidated - Current (समेकित कर चालू) | 3,300 |
| Arrear Salary (बकाया वेतन) | 11,60,138 | Samekit Kar-Consolidated - O/s (समेकित कर बकाया) | 56,738 |
| G.P.F जी.पी.एफ | 10,42,582 | Education Cess - Current (शिक्षा उपकार- चालू) | 33,840 |
| Dar Credit | 4,94,311 | Education Cess - O/s (शिक्षा उपकार - बकाया) | 15,296 |
| Leave Encashment (अवकाश नगदीकरण) | 3,23,620 | Urban Development Cess - Current (नगरीय विकास उपकार - चालू) | 56,504 |
| N.P.S. | 17,05,875 | Urban Development Cess - O/s (नगरीय विकास उपकार - बकाया) | 59,372 |
| Proffessional Tax- Employee | 1,76,124 | Water Tax-Current (जल कर चालू) | 51,13,030 |
| Remuneration & Fee-Mayor-in-Council | 2,11,200 | Surcharge (सरचार्ज) | 14,849 |
| Administrative Expenses - प्रशासनिक व्यय | 68,71,150 | Assigned Revenues & Compensation | 5,15,01,350 |
| Photocopy | 1,14,421 | Stamp Duty on Transfer of Properties | 26,28,366 |
| Printing Expenses | 5,11,915 | Compensation in lieu of Octroi | 4,60,27,984 |
| Advertisement Expense | 16,19,782 | Compensation in lieu of Export Tax | 1,35,000 |
| Events & Cultural Activities Exp. | 19,04,631 | Compensation in lieu of Pilgrim Tax | 27,10,000 |
| Painting Work (पेंटिंग कार्य) | 12,34,509 | Rental Income from Municipal Properties | 48,88,963 |
| Legal Charges | 72,000 | Rent from Shops (Current) | 43,28,033 |
| Consultancy Fees (सलाहकार फीस) | 4,28,978 | Rent From Merriage Hall | 39,680 |
| Audit Fees (अकक्षण शुल्क) | 1,42,025 | Shop Premium | 5,21,250 |
| DSC | 7,600 | Fees & Charges | 74,27,641 |
| Web,Internet Expense | 75,460 | User Charges-Septic Tank Cleaning | 18,650 |
| News Papper (न्यूज़ पेपर) | 67,970 | | |
| Tree Plantetion | 2,12,317 | | |
| Office Expense | 12,050 | | |
| Other Administrative Expenses (अन्य व्यय) | 4,67,492 | | |

लेखा एवं मिति विभाग प्रमुख
नगर पालिका परिषद, सारंगपुर
जिला- राजसूद (मप्र)

मुख्य नगर पालिका अधिकारी
नगर पालिका सारंगपुर जिला- राजसूद



| | | | | | |
|--|-------------|--|-------------|--|-------------|
| Operations & Maintenance - परिचालन व्यय | | | | | |
| Fuel, Petrol & Diesel (डीजल व्यय) | 39,41,833 | | 1,85,68,646 | User Charges- Toilets | 2,100 |
| Electricity Expenss (विधुत बिल) | 1,13,55,926 | | | User Charges- Water Connection | 25,12,550 |
| Bulk Purchase- Stationary | 11,73,807 | | | User Charges- Water Dis-connection | 95,900 |
| Hire Charges-Machinery (किराया - मशीन) | 17,00,627 | | | Fees for Certificate or Application | 4,060 |
| Hire Charges-Vehicle (किराया - वाहन) | 3,96,453 | | | Fees for Certificate- NOC | 6,075 |
| | | | | Fees for Certificate- Photocopy | 20,000 |
| | | | | Fees for Certificate- Dakhal Patra | 2,12,255 |
| | | | | Registration Fee- Labour | 8,425 |
| | | | | Registration Fee- Marriage | 440 |
| Water Works - जल प्रदाय कार्य | | | 52,37,330 | Licencing Fees | 89,654 |
| Material | 27,18,752 | | | Colonizer Fees | 7,63,000 |
| R & M - Water Ways (अन्य जल प्रदाय मरम्मत) | 8,78,206 | | | Fee- Sanction of Building Plan | 14,700 |
| Hume Pipe | 4,17,276 | | | Market Fees | 3,85,152 |
| R & M- Moter Pump (मोटर पंप मरम्मत) | 6,55,711 | | | Development Fees | 69,688 |
| R & M- Handpump (हैंडपंप मरम्मत) | 5,67,385 | | | Entry Fee- Bus Stand | 1,22,592 |
| | | | | Opreting Fee- Bus Stand | 97,140 |
| Electricity Work - विधुत कार्य | | | 15,48,315 | Entertainment Fee | 4,700 |
| Electricity Material Purchase (विधुत सामग्री क्रय) | 11,83,291 | | | Fees- Garbage Collection | 12,240 |
| R&M-Electiricity | 2,54,162 | | | Mutation Fee- Antaran Shulk | 66,451 |
| Electricity Poll | 1,10,862 | | | Mutation Fee- Development | 12,85,697 |
| | | | | Mutation Fee- Advertisement | 1,79,062 |
| Sanitation Work - सफाई कार्य | | | 54,84,734 | Mutation Fee- Application | 1,44,351 |
| Sanitation Material | 39,89,209 | | | Mutation Fee- Prabhar Shulk | 3,21,608 |
| Sanetizer Purchase | 2,16,766 | | | Mutation Fee- Late Fees | 2,69,990 |
| R & M - Vehicle (वाहन मरम्मत) | 12,78,759 | | | Parking Fees | 22,470 |
| | | | | Pashu Vadh | 8,859 |
| Repair & Maintenance | | | 73,27,748 | Penalty & Fines | 5,46,515 |
| R & M-Road(Muram) | 40,13,703 | | | Fee-RTI Act | 5,578 |
| R & M-Public Toilet | 1,00,695 | | | Road Cutting Charges | 24,960 |
| R & M-Open Drain | 9,43,082 | | | Misc. Income | 1,12,779 |
| R & M-Office Building | 57,583 | | | | |
| R & M-Community Hall | 63,475 | | | | |
| R & M-Dam | 1,92,449 | | | | |
| | | | | Revenue Grants, Contributions & Subsidies | 3,48,00,741 |
| | | | | | 3,48,00,741 |

लेखा एवं वित्त विभाग प्रमुख
नगर पालिका परिषद, सारंगपुर
जिला- राजमह (मप्र)

मुख्य नगर पालिका अधिकारी
नगर पालिका सारंगपुर जिला राजमह



| | | | | | |
|--------------------------------------|--------------|--------------|--|--------------|--------------|
| R & M-Shopping Complex | 4,71,320 | | | | |
| R & M -Computer | 49,440 | | | | |
| R & M - Infra.Assets (अन्य - मरम्मत) | 14,36,001 | | | | |
| Interest & Finance Charges | | 4,56,151 | | | |
| Bank Charges | 3,340 | | | | |
| HUDCO Loan Intt | 4,52,811 | | | | |
| Own Programme - अन्य कार्यक्रम | | 17,30,483 | | | |
| अनुग्रह सहायता | 1,00,000 | | | | |
| अन्त्योस्थी सहायता | 6,15,000 | | | | |
| Swachhata Sarvekshan | 10,15,483 | | | | |
| EXCESS OF INCOME OVER EXPENDITURE | 2,74,370 | 2,74,370 | | | |
| | 11,04,83,623 | 11,04,83,623 | | 11,04,83,624 | 11,04,83,624 |

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लेखा एवं वित्त विभाग प्रमुख
नगर पालिका परिषद, सारंगपुर
जिला- राजयढ़ (मप्र)

मुख्य नगर पालिका अधिकारी
नगर पालिका सारंगपुर जिला राजयढ़

FOR SOBHANI & AGARWAL
Chartered Accountants

CA Mayank Agarwal
(Partner)

Date
Place:

MUNICIPAL COUNCIL SARANGPUR
BANK BALANCE SHEET
F.Y. 2021-22

| S.No. | Bank Name | Account No. | Passbook | | Cashbook | | Opening Difference | Closing Difference |
|--------------|---------------------|-------------|-----------------------|-----------------------|-----------------------|-----------------------|--------------------|----------------------|
| | | | Opening Balance | Closing Balance | Opening Balance | Closing Balance | | |
| 1 | State Bank Of India | 6623 | 2,32,379.50 | 20,77,232.50 | 2,32,379.50 | 20,91,832.50 | - | (14,600.00) |
| 2 | State Bank Of India | 9613 | 2,32,91,793.53 | 2,20,88,140.77 | 2,32,91,793.53 | 2,37,77,399.61 | - | (16,89,258.84) |
| 3 | State Bank Of India | 230 | 6,07,242.22 | 6,06,593.22 | 6,07,242.22 | 6,06,593.22 | BRS NOT REQUIRED | |
| 4 | State Bank Of India | 7661 | 46,768.54 | 17,062.02 | 46,768.54 | 17,060.66 | - | 1.36 |
| 5 | State Bank Of India | 762 | 11,35,814.70 | 1,62,488.70 | 11,35,814.70 | 1,62,488.70 | BRS NOT REQUIRED | |
| 6 | State Bank Of India | 966 | 5,77,949.00 | 1,55,563.00 | 5,77,949.00 | 1,55,563.00 | BRS NOT REQUIRED | |
| 7 | State Bank Of India | 5816 | 1,312.00 | 1,61,812.00 | 1,312.00 | 1,61,812.00 | BRS NOT REQUIRED | |
| 8 | Bank Of India | 5064 | 6,36,110.01 | 14,26,664.99 | 6,36,110.01 | 14,26,664.99 | BRS NOT REQUIRED | |
| 9 | M.P. Gramin Bank | 111 | 4,67,959.11 | 1,02,754.79 | 4,67,959.11 | 1,03,412.49 | - | (657.70) |
| 10 | CCB | 605 | 1,32,372.00 | 66,864.00 | 1,32,372.00 | 66,882.00 | - | (18.00) |
| 11 | FDR CM Infra | | 70,00,000.00 | - | 70,00,000.00 | - | BRS NOT REQUIRED | |
| 12 | totaling Mistake | | | | | (15,78,413.36) | - | 15,78,413.36 |
| TOTAL | | | 3,41,29,700.61 | 2,68,65,175.99 | 3,41,29,700.61 | 2,69,91,295.81 | - | (1,26,119.82) |

देखा एवं वित्त विभाग प्रमुख
नगर पालिका परिषद, सरंगपुर
दिनांक- राजगढ़ (मप्र)

नगर पालिका अधिकारी
नगर पालिका सरंगपुर जिला बल्लार

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

MUNICIPAL COUNCIL SARANGPUR

Bank Reconciliation Statement

F.Y. 2021-22

Bank Name : State Bank Of India

Ac. No. : 6623

| | | | |
|--|------------|-----------|--------------|
| Closing balance as per passbook | | | 20,77,232.50 |
| Amount debited in cashbook but not in passbook | Date | Amount | 14,600.00 |
| | 31.03.2022 | 14,600.00 | |
| | | 14,600.00 | |
| | | | |
| Closing balance as per passbook | | | 20,91,832.50 |
| | | | 20,91,832.50 |

लेखा एवं वित्त विभाग प्रमुख
नगर पालिका परिषद, सारंगपुर
जिला राजयद (मप्र)

मुख्य नगर पालिका अधिकारी
नगर पालिका सारंगपुर जिला राजयद

FOR SOBHANI & AGARWAL
Chartered Accountants

CA Mayank Agarwal
(Partner)

MUNICIPAL COUNCIL SARANGPUR

Bank Reconciliation Statement

F.Y. 2021-22

Bank Name : State Bank Of India

Ac. No. : 9613

As on 31.03.2022

| Closing balance as per passbook | | 79,47,087.53 |
|---|------------|--------------|
| Amount credited in passbook but not in cashbook | Date | Amount |
| | 23.04.2021 | 5,250.00 |
| | 17.06.2021 | 5,000.00 |
| | 30.06.2021 | 39,338.00 |
| | 27.07.2021 | 681.00 |
| | 29.07.2021 | 25,872.00 |
| | 29.07.2021 | 2,170.00 |
| | 01.09.2021 | 41,728.00 |
| | 27.10.2021 | 12,974.00 |
| | 11.11.2021 | 4,997.64 |
| | 26.11.2021 | 8,030.00 |
| | 06.01.2022 | 356.00 |
| | 07.02.2022 | 1,994.00 |
| | 08.02.2022 | 1,994.00 |
| | 09.03.2022 | 5,197.64 |
| | 19.03.2022 | 74,730.00 |
| | | 2,30,312.28 |
| Amount debited in passbook but not in cashbook | Date | Amount |
| | 30.04.2021 | 5,000.00 |
| | 06.05.2021 | 23,082.00 |
| | 10.05.2021 | 2,359.00 |
| | 11.05.2021 | 5,247.64 |
| | 15.05.2021 | 83,402.00 |
| | 17.05.2021 | 648.00 |
| | 17.05.2021 | 34.00 |
| | 20.05.2021 | 855.00 |
| | 20.05.2021 | 714.00 |
| | 20.05.2021 | 729.00 |
| | 20.05.2021 | 5,445.00 |
| | 20.05.2021 | 4,524.36 |
| | 20.05.2021 | 19,472.00 |
| | 20.05.2021 | 547.00 |
| | 20.05.2021 | 641.00 |

लेखा एवं वित्त विभाग प्रमुख
नगर पालिका परिषद, सारंगपुर
(बिल्डिंग - राजमहल (मध्य))

मुख्य नगर पालिका अधिकारी
नगर पालिका सारंगपुर जिला राजमहल



| | |
|------------|--------------|
| 20.05.2021 | 536.00 |
| 20.05.2021 | 1,695.00 |
| 20.05.2021 | 4,084.00 |
| 25.05.2021 | 8,926.36 |
| 25.05.2021 | 3,479.36 |
| 25.05.2021 | 31,216.72 |
| 01.06.2021 | 3,741.00 |
| 30.07.2021 | 683.36 |
| 30.07.2021 | 25,872.00 |
| 30.07.2021 | 2,172.36 |
| 04.10.2021 | 5,000.00 |
| 04.10.2021 | 5,000.00 |
| 11.11.2021 | 1,821.00 |
| 11.11.2021 | 2,398.36 |
| 11.11.2021 | 287.00 |
| 10.01.2022 | 358.36 |
| 08.08.2022 | 1,996.36 |
| 11.02.2022 | 34,000.00 |
| 04.03.2022 | 5,200.00 |
| 09.03.2022 | 44,003.00 |
| 10.03.2022 | 4,017.00 |
| 16.03.2022 | 3,600.00 |
| 17.03.2022 | 3,32,217.00 |
| 21.03.2022 | 4,997.54 |
| 21.03.2022 | 75,00,000.00 |
| 23.03.2022 | 9,000.00 |

81,89,001.78

Amount credited in cashbook but not in passbook

| Date | Amount | (37,68,974.96) |
|------------|-----------|----------------|
| 04.05.2021 | 7,900.00 | |
| 04.05.2021 | 8,000.00 | |
| 04.05.2021 | 7,812.00 | |
| 10.05.2021 | 943.00 | |
| 10.05.2021 | 1,888.00 | |
| 10.05.2021 | 1,416.00 | |
| 10.05.2021 | 2,835.36 | |
| 12.05.2021 | 4,498.00 | |
| 12.05.2021 | 34.00 | |
| 12.05.2021 | 42,552.00 | |
| 12.05.2021 | 648.00 | |
| 12.05.2021 | 36,352.00 | |
| 17.05.2021 | 726.00 | |
| 17.05.2021 | 1,940.36 | |
| 17.05.2021 | 650.00 | |

लेखा एवं वित्त विभाग प्रमुख
नगर पालिका परिषद, सारंगपुर
जिला- राजगढ़ (मप्र)

मुख्य नगर पालिका अधिकारी
नगर पालिका सारंगपुर जिला राजगढ़



| | |
|------------|-------------|
| 17.05.2021 | 1,737.00 |
| 17.05.2021 | 319.00 |
| 17.05.2021 | 853.00 |
| 18.05.2021 | 1,706.00 |
| 18.05.2021 | 2,274.00 |
| 18.05.2021 | 7,567.00 |
| 18.05.2021 | 4,552.00 |
| 18.05.2021 | 1,670.00 |
| 18.05.2021 | 2,227.00 |
| 18.05.2021 | 9,225.00 |
| 18.05.2021 | 4,457.00 |
| 18.05.2021 | 708.00 |
| 18.05.2021 | 944.00 |
| 18.05.2021 | 2,680.00 |
| 18.05.2021 | 1,892.72 |
| 18.05.2021 | 536.00 |
| 18.05.2021 | 714.00 |
| 18.05.2021 | 641.00 |
| 18.05.2021 | 855.00 |
| 18.05.2021 | 547.00 |
| 18.05.2021 | 729.00 |
| 24.05.2021 | 8,926.00 |
| 24.05.2021 | 30,375.00 |
| 24.05.2021 | 845.00 |
| 24.05.2021 | 933.00 |
| 24.05.2021 | 2,550.00 |
| 31.05.2021 | 743.00 |
| 31.05.2021 | 744.00 |
| 31.05.2021 | 748.00 |
| 31.05.2021 | 731.00 |
| 31.05.2021 | 146.00 |
| 02.08.2021 | 1,000.00 |
| 11.08.2021 | 9,995.00 |
| 05.10.2021 | 2.36 |
| 10.11.2021 | 1,695.00 |
| 10.11.2021 | 704.00 |
| 10.11.2021 | 706.00 |
| 09.01.2022 | 2,00,000.00 |
| 07.02.2022 | 9,615.00 |
| 11.02.2022 | 3,88,511.00 |
| 11.02.2022 | 3,772.00 |
| 11.02.2022 | 3,772.00 |
| 11.02.2022 | 7,546.36 |
| 28.02.2022 | 4.72 |
| 09.03.2022 | 5,000.00 |
| 09.03.2022 | 8,064.00 |
| 09.03.2022 | 5,000.00 |

लेखा एवं वित्त विभाग प्रमुख
नगर पालिका परिषद, सारंगपुर
जिला- राजमढ़ (मप्र)

मुख्य नगर पालिका अधिकारी
नगर पालिका सारंगपुर जिला सारंगपुर



| | |
|------------|---------------------|
| 09.03.2022 | 4,939.00 |
| 09.03.2022 | 5,000.00 |
| 09.03.2022 | 6,000.00 |
| 09.03.2022 | 5,000.00 |
| 09.03.2022 | 5,000.00 |
| 14.03.2022 | 1,38,600.00 |
| 14.03.2022 | 91,385.00 |
| 14.03.2022 | 56,250.00 |
| 14.03.2022 | 26,987.00 |
| 14.03.2022 | 8,210.00 |
| 14.03.2022 | 7,050.00 |
| 14.03.2022 | 4,200.00 |
| 14.03.2022 | 3,585.00 |
| 14.03.2022 | 150.00 |
| 23.03.2022 | 4,22,805.00 |
| 23.03.2022 | 4,147.00 |
| 23.03.2022 | 4,147.00 |
| 23.03.2022 | 4,328.00 |
| 23.03.2022 | 8,293.36 |
| 23.03.2022 | 6,36,291.00 |
| 25.03.2022 | 9,35,060.00 |
| 25.03.2022 | 11,368.00 |
| 25.03.2022 | 11,368.00 |
| 25.03.2022 | 2,35,798.00 |
| 31.03.2022 | 1,57,902.00 |
| 31.03.2022 | 1,639.00 |
| 31.03.2022 | 3,258.36 |
| 31.03.2022 | 1,05,644.00 |
| 31.03.2022 | 1,081.00 |
| 31.03.2022 | 1,081.00 |
| 31.03.2022 | 2,438.00 |
| 31.03.2022 | 2,164.36 |
| 31.03.2022 | 649.00 |
| | 37,68,974.96 |

Amount debited in cashbook but not in passbook

| Date | Amount | 1,16,40,110.36 |
|------------|--------------|----------------|
| 25.05.2021 | 37,763.00 | |
| 04.06.2021 | 3,600.00 | |
| 30.09.2021 | 60,075.00 | |
| 02.11.2021 | 10,00,000.00 | |
| 31.12.2021 | 75,00,000.00 | |
| 08.03.2022 | 1,996.36 | |
| 24.03.2022 | 18,19,720.00 | |
| 31.03.2022 | 5,97,377.00 | |
| 31.03.2022 | 1,60,345.00 | |

लेखा एवं वित्त विभाग प्रमुख
नगर पालिका परिषद, सारंगपुर
राजमठ (मप्र)

मुख्य नगर पालिका अधिकारी
नगर पालिका सारंगपुर जिला बजास



| | |
|------------|-----------------------|
| 31.03.2022 | 1,53,723.00 |
| 31.03.2022 | 1,11,623.00 |
| 31.03.2022 | 1,93,888.00 |
| | 1,16,40,110.36 |

Amount difference between cashbook & passbook

| | Passbook | Cashbook | |
|-------------------------------------|-------------|-------------|----------|
| 03.05.2021&05.05.2021 | 4,333.36 | 4,345.36 | 12.00 |
| GST 16.04.2021 | 10,602.72 | 10,610.00 | (7.28) |
| 30.04.2021 | 2,55,412.56 | 2,55,417.56 | (5.00) |
| Cheque Return Difference 17.05.2021 | 81,809.00 | 81,804.28 | 4.72 |
| 06.05.2021 | 7,182.00 | 7,812.00 | 630.00 |
| 10.05.2021 | 4719.36 | 4,723.36 | 4.00 |
| 18.05.2021 | 10896.72 | 10,901.72 | 5.00 |
| 20.05.2021 | 1,430.36 | 1,430.00 | (0.36) |
| 25.05.2021 | 8,386.36 | 8,386.00 | (0.36) |
| 27.05.2021 | 4,231.36 | 4,234.36 | 3.00 |
| 27.05.2021 | 335.00 | 333.00 | (2.00) |
| 31.05.2021 | 53,527.00 | 53,523.00 | (4.00) |
| 31.05.2021 | 4,95,187.00 | 4,95,387.00 | 200.00 |
| 01.06.2021 | 3,961.36 | 3,967.00 | 5.64 |
| 01.06.2021 | 3,443.36 | 3,447.36 | 4.00 |
| 01.06.2021 | 6,743.36 | 6,752.36 | 9.00 |
| 04.06.2021 | 6,956.36 | 6,972.00 | (15.64) |
| 18.06.2021 | 3,099.36 | 3,095.36 | (4.00) |
| 19.06.2021 | 4,182.00 | 4,187.00 | (5.00) |
| 28.06.2021 | 4,577.36 | 4,577.00 | 0.36 |
| 01.07.2021 | 1,236.36 | 1,239.36 | (3.00) |
| 01.07.2021 | 2,227.36 | 2,230.36 | (3.00) |
| 08.07.2021 | 32,645.00 | 32,650.00 | (5.00) |
| 16.07.2021 | 3,478.36 | 3,481.36 | (3.00) |
| 17.07.2021 | 2,452.36 | 2,452.00 | 0.36 |
| 27.07.2021 | 1,30,186.00 | 1,30,486.00 | (300.00) |
| 03.08.2021 | 3,062.36 | 3,065.36 | (3.00) |
| 17.08.2021 | 5,204.36 | 5,210.36 | (6.00) |
| 18.08.2021 | 5,680.00 | 5,600.00 | 80.00 |
| 07.09.2021 | 3,224.36 | 3,230.36 | (6.00) |
| 01.10.2021 | 3,906.36 | 3,912.36 | (6.00) |
| 04.10.2021 | 10,575.00 | 10,575.97 | (0.97) |
| 05.10.2021 | 3,152.36 | 3,150.00 | 2.36 |
| 08.10.2021 | 4,352.36 | 4,355.36 | (3.00) |
| 22.10.2021 | 2,112.00 | 2,111.81 | 0.19 |
| 11.11.2021 | 86,253.00 | 86,523.00 | (270.00) |
| 07.12.2021 | 95,095.00 | 95,098.00 | (3.00) |
| 23.12.2021 | 3,933.36 | 3,936.36 | (3.00) |

लेखा एवं वित्त विभाग प्रमुख
नगर पालिका परिषद, सारंगपुर
सजगढ़ (मप्र)

मुख्य नगर पालिका अधिकारी
नगर पालिका सारंगपुर जिला सजगढ़



| | | | |
|---------------------------------|-----------|-----------|----------------|
| 27.12.2021 | 24,485.00 | 24,484.00 | 1.00 |
| 31.12.2021 | 2,914.36 | 2,917.36 | (3.00) |
| 31.12.2021 | 7,842.36 | 7,851.36 | (9.00) |
| 03.01.2022 | 1,537.36 | 1,540.36 | (3.00) |
| 06.01.2022 | 3,093.36 | 3,096.36 | (3.00) |
| 21.01.2022 | 3,694.36 | 3,697.36 | (3.00) |
| 25.01.2022 | 2,990.36 | 2,993.36 | (3.00) |
| 25.01.2022 | 1,739.36 | 1,742.36 | (3.00) |
| 28.01.2022 | 39,953.72 | 39,954.72 | (1.00) |
| 15.02.2022 | 5,945.36 | 5,951.36 | (6.00) |
| 15.02.2022 | 3,824.36 | 3,827.36 | (3.00) |
| 24.02.2022 | 7,249.36 | 7,258.36 | (9.00) |
| 25.02.2022 | 4,400.36 | 4,406.36 | (6.00) |
| 03.03.2022 | 3,982.36 | 3,985.36 | (3.00) |
| 10.03.2022 | 9,369.36 | 9,381.36 | (12.00) |
| 14.03.2022 | 4,562.36 | 4,568.36 | (6.00) |
| 15.03.2022 | 4,831.36 | 4,837.36 | (6.00) |
| 16.03.2022 | 5,893.36 | 5,899.36 | (6.00) |
| 16.03.2022 | 3,967.36 | 3,973.36 | (6.00) |
| 16.03.2022 | 4,175.36 | 4,181.36 | (6.00) |
| 21.03.2022 | 5,197.64 | 5,195.28 | 2.36 |
| 21.03.2022 | 5,197.64 | 4,997.54 | 200.10 |
| Other | | | 78.70 |
| Closing balance as per cashbook | | | 2,37,77,399.61 |
| | | | 2,37,77,399.61 |

लेखा एवं निदेश विभाग प्रमुख
नगर पालिका परिषद, सारंगपुर
जिला- राजमह (मप्र)

मुख्य नगर पालिका अधिकारी
नगर पालिका सारंगपुर जिला सज्जद

FOR SOBHANI & AGARWAL
Chartered Accountants

CA Mayank Agarwal
(Partner)

MUNICIPAL COUNCIL SARANGPUR

Bank Reconciliation Statement

F.Y. 2021-22

Bank Name : State Bank Of India

Ac. No. : 7661

| | | | |
|---|------------|----------|----------------|
| Closing balance as per passbook | | | 17,062.02 |
| Amount difference between cashbook & passbook | Cashbook | Passbook | |
| | 31.03.2022 | 7,785.00 | 7,784.00 |
| | 12.01.2022 | 7,757.72 | 7,755.36 |
| | | | 1.00 (2.36) |
| Closing balance as per passbook | | | 17,060.66 |
| | | | 17,060.66 |

लेखा एवं वित्त विभाग प्रमुख
नगर पालिका परिषद, सारंगपुर
जिला- राजमह (मप्र)

मुख्य नगर पालिका अधिकारी
नगर पालिका सारंगपुर जिला राजमह

FOR SOBHANI & AGARWAL
Chartered Accountants

CA Mayank Agarwal
(Partner)

MUNICIPAL COUNCIL SARANGPUR

Bank Reconciliation Statement

F.Y. 2021-22

Bank Name : MP Gramin Bank

Ac. No. : 0111

| | | | |
|---|------------|--------------------------|-------------|
| Closing balance as per passbook | | | 1,02,754.79 |
| Amount debited in passbook but not in cashbook | Date | Amount | 35.40 |
| | 26.06.2021 | 17.70 | |
| | 06.10.2021 | 17.70 | |
| | | 35.40 | |
| | | | |
| Amount credited in cashbook but not in passbook | Date | Amount | (17.00) |
| | 11.01.2021 | 17.00 | |
| | | 17.00 | |
| | | | |
| | | | |
| Amount difference between passbook & cashbook | Passbook | Cashbook | |
| | 14.03.2022 | 19,820.00 19,220.00 | 600.00 |
| | 27.03.2022 | 666.70 667.40 | (0.70) |
| | | | |
| | | | |
| Other Diffrence | | | 40.00 |
| Closing balance as per passbook | | | 1,03,412.49 |
| | | | 1,03,412.49 |

लेखा एवं वित्त विभाग प्रमुख
नगर पालिका परिषद, सारंगपुर
जिला- राजयढ़ (मप्र)

मुख्य नगर पालिका अधिकारी
नगर पालिका सारंगपुर जिला राजयढ़

FOR SOBHANI & AGARWAL
Chartered Accountants

CA Mayank Agarwal
(Partner)

MUNICIPAL COUNCIL SARANGPUR

Bank Reconciliation Statement

F.Y. 2021-22

Bank Name : Jila Sehkari Bank

Ac. No. : 0605

| | | | |
|---|------------|--------|-----------|
| Closing balance as per passbook | | | 66,864.00 |
| Bank charge debited in passbook but not in cashbook | Date | Amount | 18.00 |
| | 30.06.2021 | 18.00 | |
| | | 18.00 | |
| | | | |
| Closing balance as per passbook | | | 66,882.00 |
| | | | 66,882.00 |

लेखा एवं भित्ति विभाग प्रमुख
नगर पालिका परिषद, सारंगपुर
जिला- राजमह (मप्र)

मुख्य नगर पालिका अधिकारी
नगर पालिका सारंगपुर जिला राजमह

FOR SOBHANI & AGARWAL
Chartered Accountants

CA Mayank Agarwal
(Partner)

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

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

| Sr No. | PARAMETERS | DESCRIPTION | | | OBSERVATION IN BRIEF | SUGGESTION |
|-----------|-----------------------|-------------|-------------|-------------|--|--|
| | | 2020-21 | 2021-22 | % of Growth | | |
| 1 | Audit of Revenue | | | | | |
| | A. REVENUE COLLECTION | | | | | |
| a. | Property Tax | 4,22,951.00 | 3,55,301.00 | -15.99% | Tax collection has decreased with a considerable rate. | Council Should take action towards generating the revenue and pay deep attention for removing this negativity. |
| b. | Consolidated Tax | 1,94,673.00 | 60,038.00 | -69.16% | 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 | 81,172.00 | 1,15,876.00 | 42.75% | Cess collection has increased with a goodf rate. | Council Should keep on working towards increasing or maintaining the growth rate in the up coming years. |
| d. | Education Cess | 1,29,751.00 | 49,136.00 | -62.13% | Cess collection has decreased worstly. | Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity.. |
| TOTAL (A) | | 8,28,547 | 5,80,351 | | | |

| | | | | | | |
|-----------|-------------------------------|--------------|--------------|---------|--|---|
| | B. NON REVENUE COLLECTION | | | | | |
| a. | Rent of Land & Buliding/Shops | 69,90,916.00 | 48,88,963.00 | -30.07% | Rent collection has decreased worstly. | Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity. |
| b. | Water Tax | 28,09,387.00 | 51,27,879.00 | 82.53% | Water tax recovery has increased excellently. | Council Should keep on working towards maintaining the growth rate in the up coming years. |
| c. | Solid Wastage Management | - | - | 0.00% | No Observation | No suggestion |
| d. | Other Fees & Taxes | 9,72,077.00 | 41,09,608.00 | 322.77% | Other taxes and Fees recovery has increased excellently. | Council Should keep on working towards maintaining the growth rate in the up coming years. |
| TOTAL (B) | | 1,07,72,380 | 1,41,26,450 | | | |

| | | | | |
|-----------------------|--|----------------|----------------|--|
| GRANT TOTAL (A) + (B) | | 1,16,00,927.00 | 1,47,06,801.00 | |
| TOTAL (A) | | 8,28,547 | 5,80,351 | |
| TOTAL (B) | | 1,07,72,380 | 1,41,26,450 | |



नगर पालिका परिसर, सरंगपुर
जिला- राजसूत (मप्र)
नगर पालिका सरंगपुर पिला बजट

| Sr No. | PARAMETERS | DESCRIPTION | OBSERVATION IN BRIEF | SUGGESTION |
|--------|-------------------------|--|---|---|
| 2 | Audit of Expenditure | Some bills and vouchers were found with irregularities regarding necessary aspects. | During the audit, some bills were found with irregularities such as date, signatures & etc. 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. |
| 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. | All 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 | No FDR was made by the council during the year. | Maintenance of FDR register is not necessary in this condition. | If FDRs are made, 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. |



लक्ष्मी एवं मित्रि देवीनाम प्रमुख
नगर पालिका परिषद, खरगपुर
जिला- राजबंद (मप्र)

जुल नगर पालिका अधिकारी
नगर पालिका खरगपुर जिला खरगपुर

| | | | | |
|----|---|---|---|---|
| 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. | 437.10% | No Such Major Observation found | The Total revenue expenses are very 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 | 21.15% | No Such Major Observation found | The capital expenditures are having lower part among total expenditures, Council should make policies to increase/maintain a high percentage of capital expenditures so that council can have more valuable assets. |
| 8 | 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. |
| 9 | 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 such BRSs. |

Date : 28-10-22
Place : Bhopal

देखा एवं सित विभाग प्रमुख
राज्य पालिका परिषद, सूर्यपुर
जिला - राजमह (मप)

714 पालिका अधिकारी
नगर पालिका सूर्यपुर विद्युत कक्षा

For SOBHANI & AGARWAL
Chartered Accountants

CA Mohini Agarwal
(Partner)



Revised Abstract Sheet For Reporting on Audit Paras

2021-22 INCOME & EXPENDITURE INFORMATION

| Sr. No. | Division | District | ULB Name | ULB Type | REVENUE RECEIPTS | | | | | | |
|---------|----------|----------|-----------|--------------|------------------|-------------------|--------------------|---------------------------------|------------------|--|--------------|
| | | | | | PROPERTY TAX | OTHER TAX REVENUE | FEE & USER CHARGES | REVENUE FROM MUNICIPAL PROPERTY | ASSIGNED REVENUE | REVENUE GRANTS, CONTRIBUTION & SUBSIDIES | OTHER INCOME |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 1 | Bhopal | Rajgarh | Sarangpur | Municipality | 3,55,301 | 53,52,929 | 74,27,641 | 48,88,963 | 5,15,01,350 | 1,74,21,000 | 75,30,021 |

| CAPITAL RECEIPTS | | | | | REVENUE EXPENDITURE | | | | | TOTAL EXPENDITURE | |
|------------------|-------------------------------------|-----------------------------------|--------------|----------------|-------------------------|---------------------------------|----------------------------|----------------|----------------------------|---------------------------|-------------------|
| CAPITAL RECEIPTS | CENTRAL FINANCE COMMISSION RECEIPTS | STATE FINANCE COMMISSION RECEIPTS | OTHER GRANTS | TOTAL RECEIPTS | ADMINISTRATIVE EXPENSES | OPERATION & MAINTENANCE CHARGES | INTEREST & FINANCE CHARGES | OTHER EXPENSES | LOAN REPAYMENT (PRINCIPAL) | OTHER CAPITAL EXPENDITURE | TOTAL EXPENDITURE |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 38,41,520 | 2,00,77,000 | 65,12,797 | 1,78,09,459 | 9,44,77,205 | 6,29,84,696 | 68,71,150 | 1,85,68,646 | 3,340 | 2,35,54,593 | 32,34,365 | 3,15,43,192 |
| | | | | | | | | | | | 14,67,59,982 |

Date :
Place : Bhopal

लेखा एवं वित्त विभाग प्रमुख
नगर पालिका परिषद, सारंगपुर
जिला- राजमह (मिप्र)

For SOBHANI & AGARWAL
Chartered Accountants



मुख्य नगर पालिका अधिकारी
नगर पालिका सारंगपुर विजय नगर