

कार्यालय नगर परिषद सिराली जिला हरदा (म.प्र.)

दूरभाषक्रमांक-

Email ID- cmosirali@mpurban.gov.in

क्र. 598/लेखा/न0प0/2023

सिराली दिनांक:- 28/06/2023

प्रति

अपर आयुक्त
नगरीय प्रशासन एवं विकास
म0प्र0 भोपाल

विषय:- नगरीय निकायों के सी.ए. द्वारा समपरीक्षित वित्तीय लेखे वर्ष 2021-22 के संबंध में ।

संदर्भ:- आपका पत्र क्रमांक/आडिट/लेखा शाखा-4(क)/265/20170 भोपाल दिनांक 23/11/2022 ।

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उपरोक्त विषयान्तर्गत संदर्भित पत्र के तारतम्य में निवेदन है कि नगर परिषद सिराली जिला हरदा के वित्तीय लेखे वर्ष 2021-22 का आडिट सीए द्वारा कराया जाकर आडिट रिपोर्ट पत्र के साथ संलग्न कर सादर प्रस्तुत है ।

संलग्न:- वर्ष 2021-22 की आडिट रिपोर्ट ।

Sheetal
28/6/23
मुख्य नगरपालिका अधिकारी
नगर परिषद सिराली



RAHUL KOTHARI & CO.

Chartered Accountants

16, Gandhi Chowk, Chhatrapati Shivaji Ward, Harda-461331
mob- +91-8889792928 mail- carahulkothari92@gmail.com

Nagar Parishad Sirali

Dist.- Harda

Audit Report- 2021-22



Rahul Kothari and Co.
Chartered Accountant



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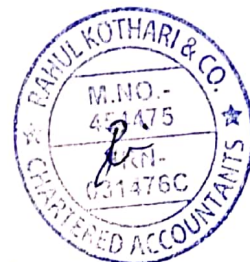
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AUDIT REPORT

We have examined the Financial Statements of **NAGAR PARISHAD SIRALI, DISTRICT HARDA (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 except for certain Transactions 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 above mentioned concern. Our responsibility is to express an opinion on these financial statements based on our audit. This responsibility also includes maintenance of adequate accounting records in accordance with the municipal accounting manual for safeguarding of the assets and for appropriate accounting policies making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that gives true and fair view and are free from material miss statement, whether due to fraud or error.
2. This is the First year of Audit and 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.



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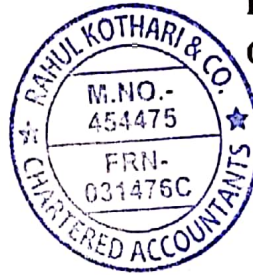
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3. In our opinion and to the best of our information and according to explanations given to us, they said accounts which gives a true and fair view except certain transactions in respect of Receipt & Payment Accounts and the Balance sheet for the year ending as on 31st March 2022.

Date: 28/04/2023

Place: Harda

For, Rahul Kothari & Co.
Chartered Accountants



UDIN: 23454475BGXPOC6588

Proprietor
CA Rahul Kothari
M. No. 454475
FRN 031476C

Sheetal
C.M.O. मालका अधिकारी
नगर पालिका सिराही



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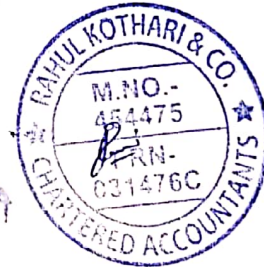
NAGAR PARISHAD SIRALI

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 Source of income were found for Amount Credited under Other Grant received headed under 0105 Revenue Grants Contributions & subsidies.
- No Source of income were found for Amount Credited under Other Income received headed under 0104 Fees and Charges Received.
- Grant for Solar Panel received during the current financial year but the payment for installation of such Panel were made in next financial year.

Sheetal
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Audit of Expenditures

- We covered the Expenditures on the sample basis during the process of Audit.
- Some Vouchers seems to be missing.
- No Source of expenses were found for expenses mentioned as Other Expenses under 0202- Administrative expenses.
- While checking Accountant Cash Book, and Bills given to us were correct according to books. However, some of the vouchers was not found during the Audit Procedures.
- 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.
- In our view, no such cases occurred in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.
- Depreciation Charged during the year was as per Income tax act, 1961.

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 couldn't check all the books of accounts which were maintained by the Municipal Council.
- This is the first year of Audit therefore we can not rely on the opening balances as on 1st April 2021.
- Except Cash book, many registers/records have not been maintained properly. Some observations in respect of records of ULB are as follows -

Sheetal
मुख्य नगर प्राविधिक अधिकारी
नगर परिषद सिराही





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Accounts Department

Audit observations about accounts department are as follows -

- Although records have been maintained properly but some observations were found.
- SD & EMD registers were not maintained.
- BRS were not prepared.
- During the Audit we have found that head of the Accounts Department were newly appointed and he does not have any idea of expenses and income which incurred before his appointment.
- No TDS were deducted and deposited while payment made to Contractors and others.

Store Department

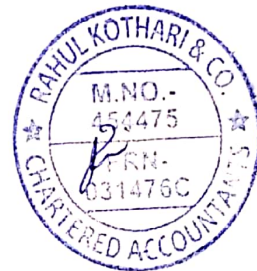
Audit observations about Store department are as follows -

- Fixed Assets Register for Movable Property was not maintained.
- Value of Immovable Properties shown under fixed assets have provided to us by the Municipal Council and we have considered such figures as our opening WDV as on 1st April 2021.

Revenue Department

Audit observations about Revenue department are as follows -

- According to the store records, Collection books were not submitted back to store department.
- Other Grants Received under the head 0105 Revenue Grants
Contribution and subsidies- no Source of income were found for this Income.
- Other Income Received under the head 0104 Fees and Charges
Received - no Source of income were found for this Income.



Sheetal
मुख्य नगर पालिका, ठा. १६
नगर परिषद, हार्दा



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Sanitation Department

Audit observations about Sanitation department are as follows -

- During the audit, there was no any record found for usage of materials, chemicals issued by store department.
- Registrations of vehicles were not found.
- Vehicle repairing register and light repairing register were not maintained.

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

Water Supply Department

Audit observations about Water Supply department are as follows -

- Repairing of motor pumps, hand pumps, pipe lines couldn't be verified because of non maintenance of records.
- No record of chemical usage was found during the audit.

Establishment Department

Audit observations about Establishment department are as follows -

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

PWD Department

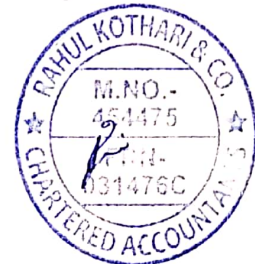
Audit observations about PWD department are as follows -

- 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 no any FDR at the end of the year.

Sheetal
मुख्य नगर कार्यपालक अधिकारी
नगर परिषद, नरसिंहपुर





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Chartered Accountants

16, Gandhi Chowk, Chhatrapati Shivaji Ward, Harda-461331
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mail- carahulkothari92@gmail.com

Audit of Tenders

- During the audit we have observed some tender files on sample basis. However, on the basis of examination of note sheets attached to the vouchers and files we found that proper tendering process had been followed by the ULB.
- No Bank guarantee has been received as no Bank Loan has been Taken.

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 its utilization which were made available to us during the audit.
- No Source of Other Income were found while Auditing.
- No source of Other Grants Received were found while auditing.
- Grant Received for Solar Panel were utilized in the current financial year but the Payment was made in Next Financial year.
- 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.

Date: 28/04/2023

Place- Harda



For, Rahul Kothari & Co.
Chartered Accountants

UDIN: 23454475BGXPOC6588

Proprietor
CA Rahul Kothari
M. No. 454475
FRN 031476C

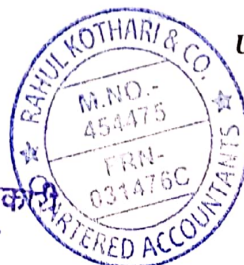
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नगरपालिका वीकली

NAGAR PARISHAD SIRALI
BALANCE SHEET AS AT 31ST MARCH 2022

Sr. No.	Particulars	Sch.No.	Amount	Total Amount
A	SOURCES OF FUND			
A1	Reserves and surplus			
	Municipal (Genral) Fund	B-1	139,381,688.64	
	Earmarked Funds		-	
	Reserves		-	
	Total Reserves and Surplus			139,381,688.64
A2	Grants and Contributions			
A3	Loans			
	Secured Loan			
	Unsecured Loan			
	Total Loans			-
	TOTAL SOURCES OF FUND(A1+A2+A3)			139,381,688.64
B	APPLICATION OF FUNDS			
B1	Fixed Assets	B-2		
	Gross Block		97,785,149.00	
	Less: Accumulated Depreciation		779,700.00	
	Net Block			97,005,449.00
	Capital Work-in-progress			
	Total Fixed Assets			
B2	Investments			
	investments- Genral Funds			
	investments- Other Funds			
	Total Investments			
B3	Current Assets, Loans & Advances			
	Stock in Hand(Inventories)			
	Sundry Debtors(Receivables)			
	Gross Amount Outstanding			
	Less: Accumulated Provision against bad & doubtful receivables			
	Sundry Debtors(Receivables)(Net)			
	Prepaid Expenses			
	Cash and Bank Balances	B-3		42,426,239.64
	Loans, Advances and Deposites			
	Total Current Assets			
B4	Current Liabilities and Provisions			
	Deposit Received			
	Deposit Works	B-4	50,000.00	
	Other Liabilities(Sundry Creditors)			
	Provisions			
	Total Current Liabilities			50,000.00
B5	Net Current Assets(B3-B4)			
C	Other Assets			
D	Misc. Expenditure(to the Extent not written off)			
	TOTAL APPLICATION OF FUNDS(B1+B2+B3+C+D)			139,381,688.64
	Notes to the Balance sheet- attached			

Date: 28/04/2023
Place: Harda

Sheetal
मुख्य नगर पालिका अधिकारी
नगर पालिका, सिराली



For Rahul Kothari & Co.
(Chartered Accountants)
FRN: 031476C
UDIN: 23454475BGXPOC6588

Rahul Kothari
CA. Rahul Kothari
Proprietor
Membership No.- 454475

NAGAR PARISHAD SIRALI
INCOME AND EXPENDITURE STATEMENT
For the Period from 1st April 2021 to 31st March 2022

Expenditure	Sch	Amount	Total Amount	Income	Sch	Amount	Total Amount
0201- Establishment Expenses		50,960.00		0101 Tax Revenues			
EPF Contributions		2,710,569.96	2,761,529.96	Consolidated Samekit Tax Received		10,560.00	
Salaries and Wages				Education Cess Received		9,329.00	
0202- Administrative Expenses				Other Fees Received		46,630.00	
Advertisement Expenses		153,928.00		Property Tax Received		566,656.00	
Bank Charges		1,091.14		Town Development Fees Received		6,450.00	
Event Expenses		89,670.00		Water Tax Received Current Year		408,850.00	
Legal Fees Expenses		18,000.00		Water Tax Received Previous Years		3,500.00	1,051,975.00
Office Expenses		308,620.00		0102 Assigned Revenues and Compensation			
Other expenses		2,644,514.63		Grant Received for Octroi(Chungi)		17,075,982.00	17,075,982.00
Printing and Stationary Expenses		93,858.00	3,309,681.77	0103 Rental Income from Municipal Properties			
0203 Operations and Maintenance				Shop Rent received		233,350.00	233,350.00
Depreciation during the year	B-2	779,700.00		0104 Fees and Charges Received			
Electricity Bill Payment		868,013.00		Application Fees Received		16,735.00	
Power and Fuel Expenses		115,671.00		Building Permission Fees Received		53,580.00	
Rent Paid for Machinery		125,140.00	1,888,524.00	Certificate Fees Received		50.00	
0204 Water Supply Department				Other Income Received		218,751.00	289,116.00
Water Motor Repair and Maintenance		100,592.00	100,592.00	0105 Revenue Grants Contributions and Subsidies			
0205 Electricity Department				Grant for Road Developments		2,012,000.00	
Electric Material Purchase		1,356,517.92		Grant Received for 15th Finance Commission		5,852,000.00	
Electric Repair and Maintenance		24,305.00	1,380,822.92	Grant Received for MP State Finance Commission		3,081,000.00	
0206 Sanitation Department				Grant Received for Moolbhut		2,956,000.00	
Other Repair and Maintenance		68,095.01		Other Grant Received		7,303,000.00	21,204,000.00
Vehicle Repair and				0106 Interest Income			
Maintenance Expenses		40,440.00	108,535.01	Bank Interest Received		302,281.00	302,281.00
0207 Construction and Maintenance							
Building Repair & Maintenance		279,443.00					
Civil Expenses		509,013.00					
Machinery- Repair and							
Maintencne		19,530.00					
Open Draines Repair and							
Maintenance		12,900.00					
Road Repair and Maintenance		135,020.00	955,906.00				
Expenditure			29,651,112.34				
		Total	40,156,704.00			Total	40,156,704.00

Date: 28/04/2023
Place: Harda

For Rahul Kothari & Co.
(Chartered Accountants)

FRN: 031476C

UDIN: 23454475BGXPOC6588

Sheetal
मुख्य प्रमुख पत्रिका अधिकारी
नगर परिषद सिराली



CA. Rahul Kothari
Proprietor
Membership No.- 454475

NAGAR PARISHAD SIRALI
Receipts and Payments Account
For the Period from 1st April 2021 to 31st March 2022

RECEIPTS	Amount	Total Amount	PAYMENTS	Amount	Total Amount
Opening Balances					
Cash in Hand					
Cash in Bank	15,420,576.30	15,420,576.30			
0101 Tax Revenues			0201- Establishment Expenses		
Consolidated Samekit Tax Received	10,560.00		EPF Contributions	50,960.00	
Education Cess Received	9,329.00		Salaries and Wages	2,710,569.96	2,761,529.96
Other Fees Received	46,630.00		0202- Administrative Expenses		
Property Tax Received	566,656.00		Advertisement Expenses	153,928.00	
Town Development Fees Received	6,450.00		Bank Charges	1,091.14	
Water Tax Received Current Year	408,850.00		Event Expenses	89,670.00	
Water Tax Received Previous Years	3,500.00	1,051,975.00	Legal Fees Expenses	18,000.00	
			Office Expenses	308,620.00	
0102 Assigned Revenues and Compensation			Other expenses	2,644,514.63	
Grant Received for Octroi(Chungi)	17,075,982.00		Printing and Stationary Expenses	93,858.00	3,309,681.77
Grant Received for Solar Panel	50,000.00	17,125,982.00	0203 Operations and Maintenance		
0103 Rental Income from Municipal Properties			Electricity Bill Payment	868,013.00	
Shop Rent received	233,350.00	233,350.00	Power and Fuel Expenses	115,671.00	
0104 Fees and Charges Received			Rent Paid for Machinery	125,140.00	1,108,824.00
Application Fees Received	16,735.00		0204 Water Supply Department		
Building Permission Fees Received	53,580.00		Water Motor Repair and Maintenance	100,592.00	100,592.00
Certificate Fees Received	50.00		0205 Electricity Department		
Other Income Received	218,751.00	289,116.00	Electric Material Purchase	1,356,517.92	
0105 Revenue Grants Contributions and Subsidies			Electric Repair and Maintenance	24,305.00	1,380,822.92
Grant for Road Developments	2,012,000.00		0206 Sanitation Department		
Grant Received for 15th Finance Comm	5,852,000.00		Other Repair and Maintenance	68,095.01	
Grant Received for MP State Finance Co	3,081,000.00		Computer Purchase	188,480.00	
			Vehicle Purchase	3,286,669.00	
Grant Received for Moolbhat	2,956,000.00		Vehicle Repair and Maintenance		
Other Grant Received	7,303,000.00	21,204,000.00	Expenses	40,440.00	3,583,684.01
0106 Interest Income			0207 Construction and Maintenance		
Bank Interest Received	302,281.00	302,281.00	Building Repair & Maintenance	279,443.00	
			Civil Expenses	509,013.00	
			Machinery- Repair and Maintenance	19,530.00	
			Open Drains repair and Maintenance	12,900.00	
			Road Repair and Maintenance	135,020.00	955,906.00
			Closing Balances		
			Cash in Hand		
			Cash in Bank	42,426,239.64	42,426,239.64
Total		55,627,280.30	Total		55,627,280.30

Date: 28/04/2023
Place: Harda

For Rahul Kothari & Co.
(Chartered Accountants)
FRN: 031476C
UDIN: 23454475BGXPOC6588

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CA. Rahul Kothari
Proprietor
Membership No.- 454475

NAGAR PARISHAD SIRALI
Schedule B-1: Municipal (Genral) Fund

Account Head	Particulars	Water Supply, Sewerage and Drainage	Road Development & Maintenance	Bustee Services	Commercial Projects	Genral Accounts
31010	Opening Balances	-	-	-	-	109,730,576.30
	Addition During the Year	-	-	-	-	-
31090	Surplus for the Year	-	-	-	-	29,651,112.34
	Total (In Rs.)	-	-	-	-	139,381,688.64
31090	Deductions During the Year	-	-	-	-	-
	Deficit for the Year	-	-	-	-	-
31010	Balance at the end of the Year	-	-	-	-	139,381,688.64

Schedule B-3: Schedules of Cash and Bank Balances

Particulars	Amount
Cash in Hand	-
Cash in Bank	
State Bank of India A/c No. - 40209804779	33,226,519.90
State Bank of India A/c No. - 32197229357	6,714,367.67
Axis Bank A/c No. - 921010058174642	2,485,352.07
Total	42,426,239.64

Schedule B 4:- Schedules of Deposites Work

Particulars	Amount
Advance for Solar Panels	50,000.00
Total	50,000.00



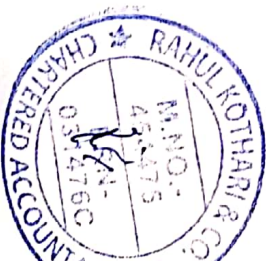
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मुख्य नगर पालिका अधिकारी
नगर परिषद सिराली

Schedule B 2: Schedules of Fixed Assets and Depreciation

Items	Rate	Opening W.D.V. As On 1st April 2021	Addition During the year	Deductions/D is allowed During The	Depreciation During The Year	Closing W.D.V. As On 31st March 2022
Fixed Assets of Sirali						
buildings for sirali	0%	24,665,000.00	-	-	-	24,665,000.00
computer purchase	40%	-	188,480.00	-	37,700.00	150,780.00
furniture fixture, electrical app.	10%	110,000.00	-	-	11,000.00	99,000.00
other fixed assets	0%	1,300,000.00	-	-	-	1,300,000.00
road & bridges	0%	15,000,000.00	-	-	-	15,000,000.00
vehicals	15%	3,230,000.00	-	-	-	5,785,669.00
water ways for sirali	0%	8,700,000.00	3,286,669.00	-	731,000.00	8,700,000.00
Subtotal(a)		53,005,000.00	3,475,149.00	-	779,700.00	55,700,449.00
Fixed Assets of Muhadiya						
building for muhadiya	0%	4,230,000.00	-	-	-	4,230,000.00
other fixed assets for muhadiya	0%	830,000.00	-	-	-	830,000.00
Road & bridges for muhadiya	0%	4,200,000.00	-	-	-	4,200,000.00
water ways for muhadiya	0%	2,050,000.00	-	-	-	2,050,000.00
Subtotal(b)		11,310,000.00	-	-	-	11,310,000.00
Fixed Assets of Rampura						
building for rampura	0%	6,120,000.00	-	-	-	6,120,000.00
Land for rampura	0%	8,000,000.00	-	-	-	8,000,000.00
Water ways for rampura	0%	3,400,000.00	-	-	-	3,400,000.00
Road & bridges for rampura	0%	12,475,000.00	-	-	-	12,475,000.00
Subtotal(c)		29,995,000.00	-	-	-	29,995,000.00
Total(a+b+c)		94,310,000.00	3,475,149.00	-	779,700.00	97,005,449.00

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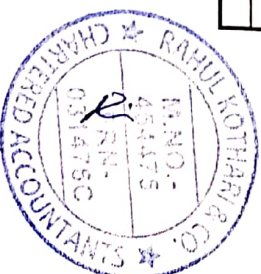
मुख्य नगर पालिका अधिकारी
नगर : सराली



Revised Abstract Sheet for Reporting on Audit Para for Financial Year 2021-22

Name of ULB- Sirail
Name of Auditor- CA Rahul Kothari and Co.

SR. NO	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
		Receipts in Rs.		% of Growth		
1	Audit of Revenue	2021-22	2020-21			
a.	A. Revenue Collection	566,656	No records Found	NA	No Records has been properly maintain	proper records should have been maintain
b.	Property Tax	10,560	No records Found	NA	No Records has been properly maintain	proper records should have been maintain
c.	Consolidated Samekit Tax	6,450	No records Found	NA	No Records has been properly maintain	proper records should have been maintain
d.	Development Tax	9,329	No records Found	NA	No Records has been properly maintain	proper records should have been maintain
e.	Education Cess	46,630	No records Found	NA	No Source of such income found by ULB	proper records should have been maintain
f.	Other Fees Received	408,850	No records Found	NA	No Records has been properly maintain	proper records should have been maintain
	Water Tax (Current FY)	1,048,475	No records Found	NA	No Records has been properly maintain	proper records should have been maintain
	Total (A)	233,350	No records Found	NA	No Records has been properly maintain	proper records should have been maintain
a.	A. Non Revenue Collection	16,735	No records Found	NA	No Records has been properly maintain	proper records should have been maintain
b.	Rent of Land & Buildings	53,580	No records Found	NA	No Records has been properly maintain	proper records should have been maintain
c.	Application Fees	50	No records Found	NA	No Records has been properly maintain	proper records should have been maintain
d.	Building Permission Fees	218,751	No records Found	NA	No Source of such income found by ULB	proper records should have been maintain
e.	Certificate Fees	522,466	No records Found	NA	No Records has been properly maintain	proper records should have been maintain
	Other Income					
	Total (B)					
	Grant Total (A+B)	1,570,941				



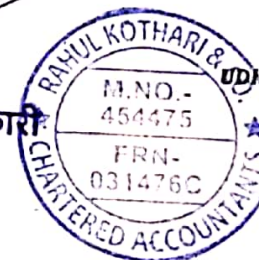
Sheetal
मुख्य मासिक शिका अधिकारी
नगर पालिका, सिराई

SR. NO	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	Expenditure were made with competent authority	Bills and vouchers were found satisfactory. Some bills and vouchers were found with some irregularities which were suggested for rectification.	Council should obtain proper bills and maintain the bills and 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.	This is the First year of audit therefore opening baances can not be reliable	Council should maintain proper books of accounts for all departments
4	Audit of FDR	No FDR Maintain	While Auditing, we found that there was no FDR at the end of the year.	Council Should Made FDR with their Excess Available fund in their Bank Accounts
5	Audit of Tenders	1. We examined Tenders/bids documents on the basis of note sheets attached with the vouchers which were made available for us during the audit. 2. Proper Tendering Procedures have been followed by the M.C.	As per our observations, council has followed proper tendering process regarding some tenders.	Proper Files/Records should be maintained for Tenders & Bids and proper process should be followed.
6	Audit of Grants	Refer the Audit of Grants & Loans Head of Audit Observations	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 and must be completed.
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.

Date: 28/04/2023

Place: Harda

Sheetal
मुख्य नगर पालिका अधिकारी
नगर परिषद सिराही



For Rahul Kothari & Co.
(Chartered Accountants)

FRN: 031476C

UDIN: 23454475BGXPOC6588

[Signature]

CA. Rahul Kothari
Proprietor
Membership No.- 454475