कार्यालय नगर परिषद बडागांव (धसान) जिला- टीकमगढ (म.प्र.)

क्र./1567/न.प./2022

बडागांव दिनांक 26.10.22

प्रति,

श्रीमान संयुक्त संचालक महोदय,
नगरीय प्रशासन एवं विकास
सागर संभाग सागर म.प्र.

विषयः- निकायो की सी.ए आडिट रिपोर्ट वर्ष 2021-22 उपलब्ध कराने के संबंध में

संदर्भ :- श्रीमान का पत्र क्र./ आडिट / लेखा शा.-4(क)/265/2022/7469 भोपाल दिनांक 21.04.2022.

महोदय,

उपरोक्त विषयांतर्गत एवं संदर्भित पत्र के संबंध में लेख कर अनुरोध है कि वित्त वर्ष 2021-22 की सी.ए. आडिट शासन के दिशा निर्देशों के अनुसार करायी जाकर आडिट रिपोर्ट वर्ष 2021-22 की दो प्रतियां विशेष वाहक के हस्ते श्रीमान की ओर सादर संप्रेषित है !

संलग्न :- वर्ष 2021-22 के लेखाओं की संपरीक्षा रिपोर्ट

मुख्य नगर पालिका अधिकारी
नगर परिषद बडागांव (धसान)
जिला- टीकमगढ (म.प्र.)

पृ.क्र./1569/न.प./2022

बडागांव दिनांक 26.10.22

प्रतिलिपीः-

1. श्रीमान अपर आयुक्त नगरीय प्रशासन एवं विकास सागर संभाग सागर की ओर सूचनार्थ !
2. श्रीमान परियोजना अधिकारी जिला शहरी विकास अभिकरण टीकमगढ की ओर सूचनार्थ!

OK

मुख्य नगर पालिका अधिकारी
नगर परिषद बडागांव (धसान)
जिला- टीकमगढ (म.प्र.)

MUNICIPAL COUNCIL BADAGAON (DHASAN)

District –TIKAMGARH

AUDIT REPORT- 2021-22

Pramod K. Sharma & Co.

Chartered Accountant

मु. न. पा. अधिकारी
न.प. बड़ागांव (धसान)
जिला- टीकमगढ़ (म.प्र.)

PRAMOD K. SHARMA & CO.
Chartered Accountants

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

AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL BADAGAON (DHASAN), DISTRICT TIKAMGARH(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. Ouraudit 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 ofReceipt & Payment Account for the year ending as on 31st March 2022.

Date:-20-09-2022
Place:-Bhopal
UDIN-**22076883ATKZIJ5016**

For PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

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

मु. न. पा. अधिकारी
न.प. बड़ागांव (धसान)
जिला टीकमगढ़ (म.प्र.)

MUNICIPAL COUNCIL BADAGAON (DHASAN)

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.
- Receipts & Payment A/c, Income & Expenditure A/c which have been enclosed with the audit report were provided by the Council and examined by us on sample basis.

Audit of Expenditures

- We covered the Expenditures on the sample basis during the process of Audit.
- While checking Accountant Cash Book and vouchers provided us, the bills and vouchers were found satisfactory according to books.

मु. न. पा. अधिकारी
न.प. बड़ागांव (धसान)
जिला टीकमगढ़ (म.प्र.)

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

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.

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.
- Except Cash book, many registers/records have not been maintained properly. Some observations in respect of records of ULB are as follows –

Accounts Department

Audit observations are as follow -

- Some irregularities were observed regarding obtaining and maintenance of bills and voucher files respectively which were suggested for rectification and paying attention in future.
- It is suggested to affix Proper stamps on cash book and other records.
- Grant Register and other necessary records were maintained properly and found satisfactory.

मु. न. पा. अधिकारी
न.पा. बड़ागांव (धसान)
जिला- टीकमगढ़ (म.प्र.)

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

- In the last year situation, due to non-provided balance sheet by the municipality, it is not possible to determine the balance sheet of the current year, the audit of the year 2020-21 has been done on the basis of receipt, payment account and income expenditure.

Store Department

- Due to non-availability of last year's store records, we are unable to comment upon the opening balances of the materials.
- Demand letters were not obtained for issuing the materials from store.

Revenue Department

- The collection books (VasooliKatte) were foundon-submitted back to the store according to the store records.
- As per our observation, the daily revenue collection was deposited timely into the bank.

Sanitation Department

- The records of usage of materials, chemicals issued from store department were maintained and necessary suggestions have been given to keep records better.
- Logbooks were maintained and found satisfactory.
- Proper vehicle repairing register and light repairing register should be maintained.

मु. न. पा. अधिकारी
न.प. बड़ागांव (धसान)
जिला टीकमगढ़ (म.प्र.)

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS
CA

Water Supply Department

- Proper records for repairing of motor pumps, hand pumps, pipe linesshould be maintained separately. Although store records contain the detail in regard of repairing.

PWD Department

- Proper Construction Register should be maintained by the ULB.
- During the audit of note sheets which were enclosed with the vouchers, we found that proper work process was followed by the ULB.

Audit of FDRs

- While Auditing, we are found that there werefiveFDR"smade by the ULB.
- FDRs/TDRs are kept at low rate of interest than the prevailing rate of interest.

State Bank of India	30541986173	3026408.00
State Bank of India	30541984631	3030255.00
State Bank of India	30541982883	3026408.00
Madhyanchal Gramin Bank	105413	8745916.00
Madhyanchal Gramin Bank	176134	1100000.00

मु. न. पा. अधिकारी
न.प. बड़ागांव (धसान)
जिला- टीकमगढ़ (म.प्र.)

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

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

- We examined all the grants received from the State government and some of their utilization on sample basis.
- During the Audit, we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital except that all grants have been used for the purpose for which grants have received.

For PRAMOD K. SHARMA & CO.

Chartered Accountant

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

मु. न. पा. अधिकारी
न.प.बड़ागांव (धसान,
जिला- टीकमगढ (म.प्र.)

Pramod Kumar Sharma
(Partner)

नगर परिषद बड़ागॉव धसान

प्राप्ति भुगतान खाता

01 अप्रैल 2021 से 31 मार्च 2022

प्राप्ति		राशि	भुगतान		राशि
प्रारंभिक शेष		**11,91,63,526.00**	**स्थापना व्यय**		**1,02,34,752.00**
स्टेट बैंक ऑफ इंडीया–53030300313	4,92,13,356.30		स्थाई कर्मचारी–वेतन	48,01,258.00	
मध्यांचल ग्रामीण बैंक–80339953723	17,70,202.50		विनियमित कर्मचारी–वेतन	89,562.00	
मध्यांचल ग्रामीण बैंक–80002651502	17,46,217.00		अस्थाई कर्मचारी–वेतन	30,10,130.00	
स्टेट बैंक ऑफ इंडीया–36171650106	4,58,37,918.20		एरियर	8,34,064.00	
इलाहबाद बैंक–50430802571	2,05,95,832.00		जी.पी.एफ	5,02,000.00	
			पेंशन	8,10,984.00	
कर वसुली		**9,97,155.00**	व्रत्तिकर	25,008.00	
समपत्ति कर–चालु	2,09,135.00		परिभाषित पेंशन	1,61,746.00	
समपत्ति कर–बकाया	1,05,273.00				
समेकित कर–चालु	1,96,815.00		**प्रशासनिक व्यय**		**48,35,084.00**
समेकित कर–बकाया	1,89,792.00		विद्युत बील	24,69,858.00	
शिक्षा उपकर–चालु	3,361.00		स्टेशनरी कय	51,489.00	
शिक्षा उपकर–बकाया	1,952.00		डीजल कय	4,46,453.00	
विकास उपकर–चालु	58,243.00		नेट व्यय	13,239.00	
विकास उपकर–बकाया	30,371.00		विज्ञप्ति व्यय	1,27,752.00	
जलकर–चालु	1,26,363.00		कार्यालय व्यय	11,99,303.00	
जलकर–बकाया	75,850.00		वाहन किराया	1,90,587.00	
			कार्यकम व्यय	18,125.00	
सम्पत्तियों से प्राप्त किराया		**3,28,567.00**	वेबसाईट	34,300.00	
बाजार बैठकी	2,29,222.00		बैंक चार्जेस	2,124.00	
दुकान किराया	99,345.00		अन्य	2,81,854.00	
शुल्क एवं प्रभार		**5,14,940.00**	**सामग्री कय**		**72,99,340.00**
मास्क जुर्माना	3,36,985.00		स्वच्छता सामग्री	42,54,099.00	
बस स्टेण्ड फीस	1,33,810.00		जल प्रदाय सामग्री	9,84,802.00	

मु. न. पा. अधिकारी
न.प. बड़ागॉव (धसान)
जिला- टीकमगढ़ (म.प्र.)

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

भवन प्रमाण पत्र	2,109.00	
राशन कार्ड फीस	1,581.00	
सूचना अधिकार फीस	2,750.00	
पानी टेंकर	4,200.00	
नामांतरण शुल्क	6,600.00	
श्रम कार्ड फीस	105.00	
नलविच्छेदन फीस	25,150.00	
आवेदन शुल्क	970.00	
विवाह पंजीयन शुल्क	680.00	
अन्य		**10,70,222.00**
निविदा प्रपत्र बिक्री	1,68,137.00	
ब्याज	5,78,122.00	
अन्य	3,23,963.00	
अनुदान		**4,61,46,072.00**
सडक मरम्मत	20,57,927.00	
मूलभूत सुविधा	42,81,000.00	
राज्य वित्त आयोग	14,53,000.00	
मुद्रांक शुल्क	4,65,494.00	
चुंगीक्षतिपूर्ति	1,06,46,530.00	
यात्री कर	57,000.00	
निर्यात कर	4,08,000.00	
15 वॉं वित्त आयोग	61,06,000.00	
श्रम विभाग	1,60,000.00	
मुख्यमंत्री शहरी अधोसंरचना योजना	1,74,848.00	
मुख्यमंत्री शहरी स्वच्छता मिशन	25,00,000.00	
प्रधानमंत्रा अवास योजना	1,72,45,000.00	
अन्य	5,91,273.00	

हैण्डपम्प सामग्री कय	1,34,202.00	
विद्युत सामग्री कय	18,08,598.00	
कोविड –19 सामग्री कय	1,17,639.00	
मरम्मत एवं अनुरक्षण व्यय		**18,77,687.00**
जेसीबी मशीन किराया	1,91,815.00	
सी.सी.रोड मरम्मत	18,818.00	
फायर वाहन मरम्मत	15,24,345.00	
टैक्टर मरम्मत	46,321.00	
कोविड –19 व्यय	77,570.00	
सी.सी.रोड मरम्मत	18,818.00	
सम्पत्ति कय एवं निर्माण		**44,73,329.00**
वाटर कुलर कय	83,855.00	
उपकरण कय	2,47,518.00	
सामुदायिक भवन	3,31,992.00	
बस स्टेंड निर्माण	19,89,005.00	
अन्य निर्माण कार्य	18,20,959.00	
अन्य		**4,78,300.00**
अमानत	21,810.00	
आयकर	2,20,152.00	
रॉयल्टी	1,02,373.00	
जी.एस.टी	1,33,965.00	
अंशदान		**6,19,18,671.00**
प्रधानमंत्रा अवास योजना	6,16,90,000.00	
अनुग्रह सहायता	10,000.00	
घर घर शौचालया	73,671.00	
अंत्येष्टी सहायता	1,45,000.00	
अनुदान वापसी		**10,96,561.20**
प्रधानमंत्रा अवास योजना	10,96,561.20	

मु. न. पा. अधिकारी
न.प. बड़ागांव (धसान)
जिला- टीकमगढ़ (म.प्र.)

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

		अंतिम शेष		7,60,06,757.80
		स्टेट बैंक ऑफ इंडीया–53030300313	4,24,25,692.80	
		मध्यांचल ग्रामीण बैंक–80339953723	1,23,55,017.00	
		मध्यांचल ग्रामीण बैंक–80002651502	17,46,217.00	
		स्टेट बैंक ऑफ इंडीया–36171650106	2,95,000.00	
		इलाहबाद बैंक–50430802571	1,91,84,831.00	
योग	16,82,20,482.00	योग		16,82,20,482.00

मु. न. पा. अधिकारी
न.प. बड़ागांव (धसान)
जिला टीकमगढ़ (म.प्र.)

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

नगर परिषद बडागॉव धसान

आय व्यय खाता

01 अप्रैल 2021 से 31 मार्च 2022

आय		राशि
कर वसुली		**5,73,155.00**
समपत्ति कर–चालु	1,09,135.00	
समपत्ति कर–बकाया	1,05,273.00	
समेकित कर–चालु	46,815.00	
समेकित कर–बकाया	89,792.00	
शिक्षा उपकर–चालु	1,361.00	
शिक्षा उपकर–बकाया	1,952.00	
विकास उपकर–चालु	28,243.00	
विकास उपकर–बकाया	30,371.00	
जलकर–चालु	1,01,363.00	
जलकर–बकाया	58,850.00	
सम्पत्तियों से प्राप्त किराया		**3,26,567.00**
बाजार बैठकी	2,29,222.00	
दुकान किराया	97,345.00	
राजस्विक अनुदान		**1,15,77,024.00**
मुद्रांक शुल्क	4,65,494.00	
चुंगीक्षतिपूर्ति	1,06,46,530.00	
यात्री कर	57,000.00	
निर्यात कर	4,08,000.00	
शुल्क एवं प्रभार		**5,14,940.00**
मास्क जुर्माना	3,36,985.00	
बस स्टेण्ड फीस	1,33,810.00	
भवन प्रमाण पत्र	2,109.00	
राशन कार्ड फीस	1,581.00	
सूचना अधिकार फीस	2,750.00	
पानी टेंकर	4,200.00	
नामांतरण शुल्क	6,600.00	
श्रम कार्ड फीस	105.00	
नलविच्छेदन फीस	25,150.00	
आवेदन शुल्क	970.00	
विवाह पंजीयन शुल्क	680.00	
अन्य		**14,96,222.00**
निविदा प्रपत्र बिक्री	1,68,137.00	
ब्याज	5,78,122.00	
अन्य	7,49,963.00	
अनुदान अंशदान	7,19,18,671.00	**7,19,18,671.00**
योग		**8,64,06,579.00**

व्यय		राशि
स्थापना व्यय		**1,02,34,752.00**
स्थाई कर्मचारी–वेतन	48,01,258.00	
विनियमित कर्मचारी–वेतन	89,562.00	
अस्थाई कर्मचारी–वेतन	30,10,130.00	
एरियर	8,34,064.00	
जी.पी.एफ	5,02,000.00	
पेंशन	8,10,984.00	
वत्तिकर	25,008.00	
परिभाषित पेंशन	1,61,746.00	
प्रशासनिक व्यय		**48,35,084.00**
विद्युत बील	24,69,858.00	
स्टेशनरी कय	51,489.00	
डीजल कय	4,46,453.00	
नेट व्यय	13,239.00	
विज्ञप्ति व्यय	1,27,752.00	
कार्यालय व्यय	11,99,303.00	
वाहन किराया	1,90,587.00	
कार्यकम व्यय	18,125.00	
वेबसाईट	34,300.00	
बैंक चार्जेस	2,124.00	
अन्य	2,81,854.00	
सामग्री कय		**72,99,340.00**
स्वच्छता सामग्री	42,54,099.00	
जल प्रदाय सामग्री	9,84,802.00	
हैण्डपम्प सामग्री कय	1,34,202.00	
विद्युत सामग्री कय	18,08,598.00	
कोविड –19 सामग्री कय	1,17,639.00	
मरम्मत एवं अनुरक्षण व्यय		**18,77,687.00**
जेसीबी मशीन किराया	1,91,815.00	
सी.सी.रोड मरम्मत	18,818.00	
फायर वाहन मरम्मत	15,24,345.00	
टैक्टर मरम्मत	46,321.00	
कोविड –19 व्यय	77,570.00	
सी.सी.रोड मरम्मत	18,818.00	
अंशदान		**6,19,18,671.00**
प्रधानमंत्रा अवास योजना	6,16,90,000.00	
अनुग्रह सहायता	10,000.00	
घर घर शौचालया	73,671.00	
अंत्येष्टी सहायता	1,45,000.00	
घाटा और अधिशेष		**2,41,045.00**
योग		**8,64,06,579.00**

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PRAMOD K. SHARMA
CHARTERED ACCOUNTANTS

Municipal Council Badagaon (Dhasan)

Cash Flow Summary

For the Period From 1 April 2021 to 31 March 2022

	Item/ Head of Account	Current Year (Rs)	Amount	Percentage
A	**INCOME**			
	Inflow of Cash :			
	Capital Account		3,45,69,048.00	70.47%
	310 - Municipal (General) Fund	-		
	320 - Grants, Contribution for Specific Purposes	3,45,69,048.00		
	Current Liabilities		-	0.00%
	340 - Deposits Received	-		
	350-Other Liabilities	-		
	Investments		-	0.00%
	421 - Investments -Other Funds	-		
	Current Assets		4,03,238.00	0.82%
	431 - Sundry Debtors (Receivables)	4,03,238.00		
	460 - Loans, Advances and Deposits	-		
	Direct Incomes		1,40,84,670.00	28.71%
	110 - Rates & Tax Revenue	5,93,917.00		
	120 - Assigned Revenues & Compensations	1,15,77,024.00		
	130 - Rental Income From Municipal Properties	3,28,567.00		
	140 - Fees & User Charges	5,14,940.00		
	150 - Sale & Hire Charges	1,68,137.00		
	170 - Income From Investments	-		
	171 - Interest Earned	5,78,122.00		
	180 - Other Income	3,23,963.00		
	185 - Prior Period	-		
	Total - Inflow of Cash		**4,90,56,956.00**	**100.00%**
B				
	Outflow of Cash :			
	Capital Account		-	0.00%
	310 - Municipal (General) Fund	-		
	320 -Grant,Contribution for Spacific Purposes	-		
	Capital Account		-	0.00%
	330 - Secured Loans	-		
	Current Liabilities		4,78,300.00	0.52%
	340 - Deposits Received	21,810.00		
	341 - Deposit Works	-		
	350 - Other Liabilities	4,56,490.00		
	360 - Provisions	-		
	Fixed Assets		44,73,329.00	4.85%
	410 - Fixed Assets	44,73,329.00		
	412 - Capital Work-in- Progress	-		
	Investments		-	0.00%
	421 - Investments -Other Funds	-		
	Current Assets		-	0.00%
	460 - Loans, Advances and Deposits	-		
	Indirect Expenses		8,72,62,095.20	94.63%
	210 - Establishment Expenses	1,02,34,752.00		
	220 - Administrativ E Expenses	48,35,084.00		
	230 - Operations & Maintenance	91,77,027.00		
	240 - Interest & Finance Charges	-		
	250 - Programme Expenses	-		
	260 - Revenue Grants, Contribution and Subsidies	6,19,18,671.00		

	270 - Provisions and Write Off	10,96,561.20		
	Total - Outflow of Cash		**9,22,13,724.20**	**100.00%**
C				
D	**Net Inflow**		**(4,31,56,768.20)**	-
E	**Add Opening Balance**		**11,91,63,526.00**	
	Closing Balance		**7,60,06,757.80**	

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PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

MUNICIAL COUNCIL BADAGAON (DHASAN)
RECIPTES & PAYMENT ACCOUNT
For the period from 1 April 2021 to 31 March 2022

S.No	Bank	Account No.	Fund	Cash Book Balance	Pass Book Balance
1	State Bank of India	53030300313	Grant Fund	4,24,25,692.80	4,38,47,435.00
2	Madhyan Gramin Bank	80339953723	Municipal Fund	1,23,55,017.00	31,66,867.50
3	Madhyan Gramin Bank	80002651502	Sanchit Nidhi	17,46,217.00	18,08,161.00
4	State Bank of India	36171650106	PMAY	2,95,000.00	-
5	Allahbad Bank	50430802571	CM Infra	1,91,84,831.00	1,91,84,818.00
	Total			**7,60,06,757.80**	**6,80,07,281.50**

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PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

MUNICIAL COUNCIL BADAGAON (DHASAN)
BANK RECONCILATION
For the period from 1 April 2021 to 31 March 2022

Balnce As Per Cash Book	7,60,06,757.80
Less;-Diff Amount	(79,99,476.30)
Balnce As Per Pass Book	6,80,07,281.50

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

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

NAME OF ULB : - BaDaGaON (DHASAN)
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	2,98,537.00	3,14,408.00	5.32%	Rent collection has increased gracefully	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
b.	Consolidated Tax	3,77,222.00	3,86,607.00	2.49%	Rent collection has increased gracefully	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
c.	Devlopment Tax	78,462.00	88,614.00	12.94%	Rent collection has increased gracefully	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
d.	Education Cess	4,834.00	5,313.00	9.91%	Rent collection has increased gracefully	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
	TOTAL (A)	**7,59,055**	**7,94,942**			
	B. NON REVENUE COLLECTION					
a.	Rent of Land & Buliding/Shops	97,586.70	99,345.00	1.80%	Rent collection has increased gracefully	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
b.	Water Tax	1,83,241.00	2,02,213.00	10.35%	Tax collection has increased in a very good way	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
c.	Market Fees	-	2,29,222	0.00%	Fees collection has increased in a very good way	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
d.	Other Fees & Taxes	1,18,05,625	1,35,88,186	15.10%	Fees collection has increased in a very good way	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
	TOTAL (B)	**1,20,86,452**	**1,41,18,966**			
	GRANT TOTAL (A) + (B)	1,28,45,507.30	1,49,13,908.00			

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Sr No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	Expenditures were made with the competent authority	Bills and vouchers were found satisfactory but yet Some bills and vouchres were found with some irregularities which were suggested for rectification and for paying attention in future in regard of bills and vouchers.	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.	All departments had some issues in regards of 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 there was one FDR in the ULB.	FDR register should be maintained and updated properly.	Proper Register should be maintained & Interest on FDRs should be recorded in cashbook timely.
5	Audit of Tenders / Bids	01. We examined Tenders/bids documents on the basis of note sheets attached with the vouchers which were made available for us during the audit. 02. Tenders which were found during the audit have followed proper tendering procedures.	01. 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.

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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 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.
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.	58.23%	No Such Major Observation found	The Total Expenses is very High in the 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	4.85%	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.	No advances given during the yea	No observations	Advances should be recovered rgularly from salary of employees and proper register should be maintained. (if given)
9	Whether bank recociliation statement is being regularly prepared.	Yes, Bank Reconciliation Statements were prepared on monthly basis.	No observations	Proper File should be maintaied on monthly basis for keeping such BRSs.

Date :
Place : Bhopal

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For Pramod K. Sharma & co.
Chartered Accountant

Pramod Sharma
(Partner)