

AUDIT REPORT

OF

NAGAR PARISHAD
DOOMARKACHHAR

DISTRICT – ANUPPUR

YEAR 2021-22



AUDITOR

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

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AUDIT OBSERVATION
(अंकेक्षण अबलोकन)

RECEIPT & PAYMENT ACCOUNT
(प्राप्ति भुगतान खाता)

INCOME & EXPENDITURE ACCOUNT
(आय व्यय खाता)

BANK RECONCILIATION STATEMENT
(बैंक समाधान पत्रक)

ABSTRACT SHEET



PRAMOD K. SHARMA & CO.

Chartered Accountant

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

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AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL DOOMARKACHHAR, DISTRICT ANUPPUR (M.P)** for the year ended 31st March 2022, which are in agreement with the books of account maintained by the said Municipal council. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above said concern so far as appears from our examination of books, subject to the comments given below:

1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.
3. In our opinion and to the best of our information and according to explanations given to us, they said accounts give a true and fair view in respect of Receipt & Payment Account for the year ending as on 31st March 2022.

For PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

Date:-

Place:-Bhopal



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

MUNICIPAL COUNCIL DOOMAR KACHHAR

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 online deposit slips and verified that the money received is duly deposited in respective Bank Account.
- Collected revenue should be deposited into bank account within 2 working days. During the audit we found that amount has been duly deposited into bank and there is no delay in deposit the amount of revenue collected.
- Cashier Cash Book has been verified.
- Annual recovery sheet has been found by the council and it had satisfactory revenue collection 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 which we have gone through during the process of

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जिला अन्तर्गत (प.प.)




audit, were satisfactory according to books. However some irregularities were found and suggested to rectify and pay attention in future.

- 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.
- As per Receipt & Payment A/c, electricity bills have not been paid during the year.
- 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& Gram Panchayat 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, 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 –


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Accounts Department

Audit observations about accounts department are as follows –

- 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 -

- 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.
- Some pages of store registers were found without signatures of material recipients.

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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 properly. As per our observation, all the revenue collections were duly deposited during the year and no instance observed to report regarding non-deposit or late deposit. However we suggest the Revenue in-charge officer and CMO to verify the revenue records timely.

Sanitation Department

Audit comments/suggestions regarding sanitation department are as follow -

- Registration numbers of vehicle could not be verified with registration cards due to non availability of cards physically. Although as informed to us that all vehicles have their registration cards.
- Separate records should be kept for vehicle and light repairing.
- Chemical usage register was not found during the audit.
- All the log books should be filled on daily basis with reference of diesel register.
- Officer in-charge should verify them timely.
- Counter receipts are not issued by the ULB for diesel purchase. Diesel bills were not found satisfactory.


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Establishment Department

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

PWD Department

- As per section 139 (1) under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Construction register will be maintained by the council which was not found during the audit.
- As per section 139 (2) under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, The council Engineer or PWD in charge has to examine the stock and construction register at least once in 6 months but we have not found such examination during the audit.
- As per section 141 read with section 138 under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Engineer or department in-charge will have to maintained stock record for recording each and every purchase of 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.

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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.

Audit of Tenders

- During the audit we have not found the tender register and files. But on the basis of examination of note sheets attached with the vouchers, we found that sometimes tender process has not been followed by the council. Some irregularities were found and suggested to rectify them properly. We found the following observation –
 - As per section 121 read with section 86 under chapter-V of Madhya Pradesh Municipal (Accounts & Finance) Rule, 2018 and Letter of Department of Urban Administration and development, Ministry Bhopal, M.P. government, letter no./2022-23/87 dated 06/08/2022, E-tendering must be done in case of purchase costing above one lakh rupees but council has not complied with.
 - Council has purchased sanitation material total costing Rs. 936391.26/- in parts not in bulk. This practice leads non-compliance of E-tendering.
 - Likewise, many part payments of total amount Rs. 119227.12/- (Rs. 47328, 47945.12 & 23954) were made on 13/12/21 for installing Wi-Fi connections. Tender of Wi-Fi could be done in once for entire process of installation

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but council has done the work in many times to avoid E-tendering.

- Water supply material was also purchased of total amount of Rs. 546352. Council has purchased in parts not in bulk and thus E-tendering has been ignored by the council.

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 had no loan liability during the year.


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PRAMOD K. SHARMA & CO.
Chartered Accountants



(Partner)

MUNICIPAL COUNCIL DOOMARKACHHAR

District- Anuppur

RECEIPT & PAYMENT ACCOUNT

As On 31.03.2022

Head of Account	Schedule No.	Municipal Council		Head of Account	Schedule No.	Municipal Council	
		1-Apr-21 to 31-Mar-22				1-Apr-21 to 31-Mar-22	
Opening Balance			2,01,96,784.10	REVENUE/CAPITAL EXPENDITURE			3,17,92,434.46
Cash Balance				Administrative Expenses (प्रशासनिक व्यय)	RP-7	30,08,825.40	
Bank Balance		2,01,96,784.10		Capital Work-in-Progress (कार्य प्रगति पर)	RP-08	3,71,463.00	
				Establishment Expenses (स्थापना व्यय)	RP-09	1,90,74,933.92	
REVENUE/CAPITAL RECEIPT			3,61,22,287.00	Fixed Assets (अचल संपत्तिया)	RP-10	21,08,931.91	
Assigned Revenues & Compensation	RP-1	1,28,67,747.00		Interest & Finance Charges (व्याज / वित्त प्रभार)	RP-11	2,310.63	
Fees & User Charges (शुल्क / उपभोक्ता प्रभार)	RP-2	1,55,515.00		Operations & Maintenance (परिचालन / अनुरक्षण)	RP-12	71,69,254.60	
Grants,Contribution for specific purposes	RP-3	2,24,65,000.00		Scheme Expenses -(योजना व्यय)	RP-13	56,715.00	
Rental Income from Municipal Properties	RP-4	1,560.00					
Sale & Hire Charges (विक्रय / भाडा प्रभार)	RP-5	1,15,000.00		Closing Balance			2,45,95,421.64
Income from Investments (व्याज प्राप्त)	RP-6	5,17,465.00		Cash Balance			
				Bank Balance		2,45,95,421.64	
Cheque Return		68,550.00	68,550.00				
Totalling Mistake		235	235				
			5,63,87,856.10				5,63,87,856.10

Date
Place

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FOR PRAMOD K. SHARMA & Co.
Chartered Accountants



CA Pramod Sharma
(Partner)

Schedule RP-1 : Assigned Revenues & Compensation

Particulars	Amount
Compensation-Octroi (चुंगी)	1,28,67,747.00
Total : Assigned Revenues & Compensation	1,28,67,747.00

Schedule RP-2 : Fees & User Charges

Particulars	Amount
Other Income (अन्य आय)	1,55,515.00
Total : Fees & User Charges	1,55,515.00

Schedule RP-3 : Grants,Contribution for specific purposes

Particulars	Amount
Grant GoI - 15th Finance (15 वित्त आयोग)	53,92,000.00
Grant GoI - Swachh Bharat Mission (स्वच्छ भारत मिशन)	11,32,000.00
Grant GoMP- Door to Door	14,00,000.00
Grant GoMP- Fire Vehicle (फायर वाहन)	18,75,000.00
Grant GoMP- FSTP	6,63,000.00
Grant GoMP- Mulbhoot (मूलभूत सुविधा)	22,27,000.00
Grant GoMP- Other Grant (अन्य अनुदान)	59,42,000.00
Grant GoMP- Road Development (सड़क मरम्मत)	15,13,000.00
Grant GoMP - State Finance Commission (राज्य वित्त आयोग)	23,21,000.00
Total : Grants,Contribution for specific purposes	2,24,65,000.00



Schedule RP-4 : Rental Income from Municipal Properties

Particulars	Amount
Rent-Market (बाजार बैठक)	1,560.00
Total : Rental Income from Municipal Properties	1,560.00

Schedule RP-5 : Sale & Hire Charges

Particulars	Amount
Sale-Tender (टेंडर से आय)	1,15,000.00
Total : Sale & Hire Charges	1,15,000.00

Schedule RP-6 : Income from Investments

Particulars	Amount
Income from Investments (व्याज प्राप्त)	5,17,465.00
Total : Income from Investments	5,17,465.00

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FOR PRAMOD K. SHARMA & Co.


Chartered Accountants



**CA Pramod Sharma
(Partner)**

Schedule RP-7 : Administrative Expenses

Particulars	Amount
Advertisement Expense (विज्ञापन व्यय)	79,000.00
आकस्मिकता	2,14,720.00
Consultancy Fee & Charge (सलाहकार फीस)	1,42,330.00
Cultural Event Expense (कार्यक्रम व्यय)	9,78,816.20
DSC डिजिटल सिग्नेचर	14,055.00
Electrical store (विधुत सामग्री क्रय)	6,19,084.88
Fuel, Petrol & Diesel-(डीजल व्यय)	3,05,300.20
Painting Work	19,400.00
Tree Plantation	97,020.00
Printing and Stationery (मुद्रांकन/लेखकान व्यय)	2,11,215.96
Web Internet Expenses	1,19,227.12
Office Maint.	2,08,656.04
Total : Administrative Expenses	30,08,825.40


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Schedule RP-08 : Capital Work-in-Progress

Particulars	Amount
Toilet Construction	57,652.00
Parking Stand	1,59,671.00
Office Building	58,590.00
Slab	95,550.00
Total : Capital Work-in-Progress	3,71,463.00

Schedule RP-09 : Establishment Expenses

Particulars	Amount
NPS (पेंशन)	6,42,858.00
G.P.F (जी पी एफ)	17,400.00
Salaries & Allowances-(वेतन स्थाई कर्मचारी)	77,40,428.00
Dress Allowance	45,497.92
Wages-Temporary Staff (वेतन अस्थाई कर्मचारी)	1,06,28,750.00
Total : Establishment Expenses	1,90,74,933.92

Schedule RP-10 : Fixed Assets

Particulars	Amount
CC TV (सी सी टी.वी)	1,34,667.00
Computer (कंप्यूटर क्रय)	3,32,042.92
Grabage Vehicle (कचरा वाहन क्रय)	1,84,365.98
Office & Other Equ. (कार्यालय उपकरण)	27,393.00



Other Fixed assets (अन्य स्थाई सम्पत्ति)	11,544.00
Almari (अलमारी)	38,739.00
Cooler (कूलर)	1,09,288.00
Fogging Machine (फोगिंग मशीन क्रय)	67,200.00
Table (टेबल)	2,17,011.62
TV(टी.वी)	48,234.00
Chair(कुर्सी)	1,42,394.00
Grass Cutting Machine (ग्रास कटाई मशीन)	1,13,305.00
Printer Purchase (प्रिंटर क्रय)	91,623.39
Projectopr (प्रोजेक्टर)	48,020.00
RO Water cooler (वाटर कूलर)	1,26,870.00
Tree Cutting Machine (ट्री कटाई मशीन)	47,960.00
Wheel Chair	48,706.00
Tree Guard	1,95,020.00
Ward Name Plate (वार्ड नाम प्लेट)	75,646.00
Water Tank	48,902.00
Total : Fixed Assets	21,08,931.91

Schedule RP-11 : Interest & Finance Charges

Particulars	Amount
Bank Charges (बैंक चार्ज)	2,310.63
Total : Interest & Finance Charges	2,310.63

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Schedule RP-12 : Operations & Maintenance


Particulars	Amount
Bulk Purchase-Stationery (लेखांकन सामग्री क्रय)	3,01,152.70
Dust stone	2,90,132.90
Hire Charges-Vehicle (वाहन किराया)	1,72,776.00
O & M Water Tanker	10,48,137.00
Other Expenses - (अन्य व्यय)	3,20,185.00
R & M Office Building (कार्यालय मरम्मत)	7,62,621.00
R&M Computer/Printer (कंप्यूटर मरम्मत)	19,110.00
R&M Road (सडक मरम्मत)	95,040.00
R&M Culture Stage	96,905.60
R&M Dum	2,88,548.00
R&M Infra assets	1,30,241.54
R&M Machine (मशीन मरम्मत)	17,360.00
R&M Mukti Dham	46,080.00
R&M Drain	2,37,024.00
R&M Furniture (फर्नीचर मरम्मत)	19,306.00
R&M Office Equipment	46,530.00
R & M-Vehicle (वाहन मरम्मत)	31,600.00
R & M-Water-Hand Pump (हॅण्डपंप मरम्मत)	51,998.00

R & M-Water-Ways	97,412.00
Sanitation/ Conservancy Material (सफाई सामग्री क्रय)	9,36,391.26
Grabage Collection	16,14,351.60
Water Ways Material (जल प्रदाय सामग्री क्रय)	5,46,352.00
Total : Operations & Maintenance	71,69,254.60



Schedule RP-13 : Scheme Expenses

Particulars	Amount
स्वच्छ सर्वेक्षण	56,715.00
Total : Scheme Expenses	56,715.00


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FOR PRAMOD K. SHARMA & Co.
Chartered Accountants



CA Pramod Sharma
(Partner)


MUNICIPAL COUNCIL DOOMARKACHHAR

District- Anuppur

INCOME & EXPENDITURE ACCOUNT

As On 31.03.2022

Head of Expenditure	Schedule No.	Municipal Council		Head of Income	Schedule No.	Municipal Council	
		1-Apr-21 to 31-Mar-22				1-Apr-21 to 31-Mar-22	
REVENUE/CAPITAL EXPENDITURE			2,93,12,039.55	REVENUE/CAPITAL RECEIPT			2,37,66,537.00
Administrative Expenses (प्रशासनिक व्यय)	IE-6	30,08,825.40		Assigned Revenues & Compensation	IE-1	1,28,67,747.00	
Establishment Expenses (स्थापना व्यय)	IE-7	1,90,74,933.92		Fees & User Charges (शुल्क / उपभोक्ता प्रभार)	IE-2	1,55,515.00	
Interest & Finance Charges (व्याज / वित्त प्रभार)	IE-8	2,310.63		Grants,Contribution for specific purposes		1,01,09,250.00	
Operations & Maintenance (परिचालन / अनुरक्षण)	IE-9	71,69,254.60		Rental Income from Municipal Properties	IE-3	1,560.00	
Scheme Expenses -(योजना व्यय)	IE-10	56,715.00		Sale & Hire Charges (विक्रय / भाडा प्रभार)	IE-4	1,15,000.00	
				Income from Investments (व्याज प्राप्त)	IE-05	5,17,465.00	
				EXCESS OF EXPENDITURE OVER INCOME		55,45,502.55	55,45,502.55
			2,93,12,039.55				2,93,12,039.55


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FOR PRAMOD K. SHARMA & Co.
Chartered Accountants



CA Pramod Sharma
(Partner)

Schedule IE-1 : Assigned Revenues & Compensation

Particulars	Amount
Compensation-Octroi (चुंगी)	1,28,67,747.00
Total : Assigned Revenues & Compensation	1,28,67,747.00

Schedule IE-2 : Fees & User Charges

Particulars	Amount
Other Income (अन्य आय)	1,55,515.00
Total : Fees & User Charges	1,55,515.00

Schedule IE-3 : Rental Income from Municipal Properties

Particulars	Amount
Rent-Market (बाजार बैठक)	1,560.00
Total : Rental Income from Municipal Properties	1,560.00

Schedule IE-4 : Sale & Hire Charges

Particulars	Amount
Sale-Tender (टेंडर से आय)	1,15,000.00
Total : Sale & Hire Charges	1,15,000.00




Schedule IE-5 : Income from Investments

Particulars	Amount
Income from Investments (व्याज प्राप्त)	5,17,465.00
Total : Income from Investments	5,17,465.00

Schedule IE-6 : Administrative Expenses

Particulars	Amount
Advertisement Expense (विज्ञापन व्यय)	79,000.00
आकस्मिकता	2,14,720.00
Consultancy Fee & Charge (सलाहकार फीस)	1,42,330.00
Cultural Event Expense (कार्यक्रम व्यय)	9,78,816.20
DSC डिजिटल सिग्नेचर	14,055.00
Electrical store (विधुत सामग्री क्रय)	6,19,084.88
Fuel, Petrol & Diesel-(डीजल व्यय)	3,05,300.20
Painting Work	19,400.00
Tree Plantation	97,020.00
Printing and Stationery (मुद्रांकन/लेखकान व्यय)	2,11,215.96
Web Internet Expenses	1,19,227.12
Office Maint.	2,08,656.04
Total : Administrative Expenses	30,08,825.40


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 नगर पोस्टाई इमरकटार
 जिला-अनूपरा (म.प्र.)



Schedule IE-07 : Establishment Expenses



Particulars	Amount
NPS (पेंशन)	6,42,858.00
G.P.F (जी पी एफ)	17,400.00
Salaries & Allowances-(वेतन स्थाई कर्मचारी)	77,40,428.00
Dress Allowance	45,497.92
Wages-Temporary Staff (वेतन अस्थाई कर्मचारी)	1,06,28,750.00
Total : Establishment Expenses	1,90,74,933.92

Schedule IE-08 : Interest & Finance Charges

Particulars	Amount
Bank Charges (बैंक चार्ज)	2,310.63
Total : Interest & Finance Charges	2,310.63

Schedule IE-09 : Operations & Maintenance


Particulars	Amount
Bulk Purchase-Stationery (लेखांकन सामग्री क्रय)	3,01,152.70
Dust stone	2,90,132.90
Hire Charges-Vehicle (वाहन किराया)	1,72,776.00
O & M Water Tanker	10,48,137.00
Other Expenses - (अन्य व्यय)	3,20,185.00
R & M Office Building (कार्यालय मरम्मत)	7,62,621.00
R&M Computer/Printer (कंप्यूटर मरम्मत)	19,110.00


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R&M Road (सड़क मरम्मत)	95,040.00
R&M Culture Stage	96,905.60
R&M Dum	2,88,548.00
R&M Infra assets	1,30,241.54
R&M Machine (मशीन मरम्मत)	17,360.00
R&M Mukti Dham	46,080.00
R&M Drain	2,37,024.00
R&M Furniture (फर्नीचर मरम्मत)	19,306.00
R&M Office Equipment	46,530.00
R & M-Vehicle (वाहन मरम्मत)	31,600.00
R & M-Water-Hand Pump (हैंडपंप मरम्मत)	51,998.00
R & M-Water-Ways	97,412.00
Sanitation/Conservancy Material (सफाई सामग्री क्रय)	9,36,391.26
Grabage Collection	16,14,351.60
Water Ways Material (जल प्रदाय सामग्री क्रय)	5,46,352.00
Total : Operations & Maintenance	71,69,254.60

Schedule IE-10 : Scheme Expenses

Particulars	Amount
स्वच्छ सर्वेक्षण	56,715.00
Total : Scheme Expenses	56,715.00


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FOR PRAMOD K. SHARMA & Co.
Chartered Accountants



CA Pramod Sharma
(Partner)

MUNICIPAL COUNCIL DOOMARKACHHAR

District- Anuppur (M.P)

Bank Balance Sheet as on 31.03.2022

S.No	मद का नाम	Name of Bank	Account No	Bank Balance		Cash Book Balance		Opening Difference	Closing Difference
				Opening Balance	Closing Balance	Opening Balance	Closing Balance		
1	पंचायतकालीन	Central Bank of India	2238335159	4,74,922.00	4,88,859.10	4,74,922.00	4,88,859.00	-	0.10
2	निकाय निधि	Central Bank of India	3878714302	1,97,21,862.10	1,83,04,964.84	1,97,21,862.10	1,83,04,964.84	-	-
3	निकाय निधि	State Bank of India	40161046396	0.00	32,69,598.61	0.00	32,69,304.61	-	294.00
4	निकाय निधि	Central Bank of India	3892514951	0.00	0.00	0.00	58.19	-	(58.19)
5	स्वच्छ भारत मिशन	Axis Bank	921020033600228	0.00	25,32,000.00	-	25,32,000.00	-	-
6	एन.यु.एल.एम	State Bank of India	40235510619	0.00	0.00	0.00	0.00	-	-
	Totaling Mistake						235.00		
				2,01,96,784.10	2,45,95,422.55	2,01,96,784.10	2,45,95,421.64	-	0.91

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जिला-अनूपपुर (म.प्र.)

FOR PRAMOD K. SHARMA & Co.
Chartered Accountants



CA Pramod Sharma
(Partner)

Municipal Council DOOMARKACHHAR


Dist - Anuppur

Bank Recconciliation Statement

Bank - State Bank of India

Account No - 40161046396

Closing Balance As Per Pass Book			32,69,598.61
Amount Difference In Payment Side	Passbook	Cashbook	
15.09.2021	28,420.00	28,920.00	(500.00)
12.10.2021	34,248.60	34,284.60	(36.00)
02.12.2021	48,980.00	48,990.00	(10.00)
06.12.2021	18,639.60	18,639.00	0.60
06.12.2021	18,698.40	18,689.40	9.00
06.12.2021	21,715.60	21,715.00	0.60
06.12.2021	28,083.80	28,083.00	0.80
08.12.2021	11,603.00	11,303.00	300.00
13.12.2021	35,619.90	36,619.90	
13.12.2021	13,365.00	18,365.00	
Closing Balance As Per Cash Book			32,69,363.61
			32,69,363.61


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FOR PRAMOD K. SHARMA & Co.
Chartered Accountants



CA Pramod Sharma
(Partner)

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


NAME OF ULB :- DOOMAR KACHHAR

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	-	-	0.00%	There is no tax revenue	Council should impose property tax on assets situated under the limit of ULB. Council should take necessary step to generate tax revenue. Council should take necessary step to generate revenue. Council should take necessary step to generate revenue.
b.	Consolidated Tax	-	-	0.00%	There is no tax revenue	
c.	Devlopment Cess	-	-	0.00%	There is no cess revenue	
d.	Education Cess	-	-	0.00%	There is no cess revenue	
TOTAL (A)		-	-			
	B. NON REVENUE COLLECTION					
a.	Rent of Land & Buliding/Shops	-	1,57,075.00	0.00%	Rent collection has emerged excellently.	Council Should keep on working towards increasing or maintaining the growth rate in the up coming years. Council should take necessary step to generate tax revenue. No Suggestion Council should take necessary step to generate tax revenue.
b.	Water Tax	-	-	0.00%	There is no tax revenue	
c.	Solid Wastage Management	-	-	0.00%	No Observation	
d.	Other Fees & Taxes	-	-	0.00%	There is no other tax and fees revenue.	
TOTAL (B)		-	1,57,075			
GRANT TOTAL (A) + (B)		-	1,57,075.00			

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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 vouchers were found with irregularities such as stock entry, date, signatures & etc. which were suggested for rectification and for paying attention in future.	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.	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. 

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.	2828.07%	No Such Major Observation found	The Total Expenses is very High in comparison of Income, so council should make more efforts to meet out the Expenditure from its Revenue Receipts.
b	Percentage of Capital Expenditure with respect to total Expenditure	7.34%	No Such Major Observation found	The capital expenditures are having very low part among total expenditures, Council should make policies to increase/maintain such 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 :

For Pramod K. Sharma & Co.
Chartered Accountant

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CA Pramod Kumar Sharma

Revised Abstract Sheet For Reporting on Audit Paras

2021-22 INCOME & EXPENDITURE INFORMATION

Sr. No.	Division	District	ULB Name	ULB Type	REVENUE RECEIPTS							CAPITAL RECEIPTS				TOTAL RECEIPTS
					PROPERTY TAX	OTHER TAX REVENUE	FEE & USER CHARGES	REVENUE FROM MUNICIPAL PROPERTY	ASSIGNED REVENUE	REVENUE GRANTS, CONTRIBUTION & SUBSIDIES	OTHER INCOME	CAPITAL RECEIPTS	CENTRAL FINANCE COMMISSION RECEIPTS	STATE FINANCE COMMISSION RECEIPTS	OTHER GRANTS	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Shahdol	Anooppur	Doomar kachhar	Municipal Council	0	0	115000	157075	12867747	6935000	518001	1875000	5392000	2321000	5942000	3,61,22,823.00

REVENUE EXPENDITURE							TOTAL EXPENDITURE
ESTABLISHMENT EXPENSES	ADMINISTRATIVE EXPENSES	OPERATION & MAINTENANCE CHARGES	INTEREST & FINANCE CHARGES	OTHER EXPENSES	LOAN REPAYMENT (PRINCIPAL)	OTHER CAPITAL EXPENDITURE	
18	19	20	21	22	23	24	25
19074933.92	2431271.32	3268941.5	2310.63	4724580.18	0	2337314.91	3,18,39,352.46


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 जिला-अनूपपुर (म.प्र.)

For Pramod K. Sharma & Co.
Chartered Accountant



CA Pramod Kumar Sharma
(Partner)