



# PRAMOD K. SHARMA & CO.

Chartered Accountants

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## AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL GARHIMALHARA, DISTRICT CHHATARPUR (M.P)** for the year ended 31<sup>st</sup> 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 31<sup>st</sup> March 2022.

Date:-

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

  
मुख्य नगर पालिका अधिकारी  
नगर : बड़ गढ़ीमलहरा





**Pramod K Sharma**  
(Partner)

Mem. No. : 076883

**Branches :** Rudrapur, Jalandhar, Saharanpur, Indore, Gwalior, Shahdol, Delhi, Rewa, Khurai and kullu (H.P.)

# MUNICIPAL COUNCIL GARHI MALHERA

## AUDIT OBSERVATIONS

### Audit of Revenue

We have checked the revenue resources On the basis of examination of council revenue, our audit observations are as follow -

- 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 deposited timely in respective Bank Account on time.
- 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.
- Annual recovery sheet was provided and we comment that a good revenue collection was done by the council. Since quarterly sheet is not available so we are unable to comment upon comparison of quarter wise revenue collection.
- There were 5 FDRs found during the audit.
- No, we have not seemed any Investment on lesser interest rate.
- Receipts & payments account has been provided by the council which is enclosed with this report.

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## Audit of Expenditures

On the basis of examination of several expenses, our audit observations are as follow -

- 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 which were rectified at the time and suggested to pay attention in future.
- Some casting mistakes were found in 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 material cases were observed in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.

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## Audit of Book Keeping

- We checked the books of accounts which were maintained and provided during the audit by the Municipal Council.
- Double entry accounting system is not in practice by the council.
- Except Cash book, some of registers/records were found with irregularities regarding maintenance. Observations in respect of records of ULB are as follows -

### Accounts Department

Audit observations about accounts department are as follows -

- EMD and SD registers were not found during the audit.
- Employee advances were not given during the year so there is no need to maintain advance register for the current year.
- Grant register should be maintained in approved format and duly verified by CMO.
- Other necessary records have been maintained and found satisfactory.

### Store Department

During the examination of stock records, we found that proper records were maintained and balances of items were brought forward from previous year properly. Although at some pages, we found that signatures of recipient of materials were not found.

  
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- 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. We suggest the council to obtain such demand letters for issuing the store material.

#### 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. Amount collected has been duly deposited on time. As per recovery sheet, a good revenue collection (collectively) has been done. Council must prepare such policies which can be helpful in recovery of revenue from various heads.

#### Water Supply Department

During the examination of water supply records, we found that -

- Record of repairing of motor pumps, hand pumps, pipe lines was maintained in stock register only.
- Chemical usage register was not found during the audit.

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### Establishment Department

- Charge file or register was not found during the audit. So we are unable to verify the accountability of staff.

### Public Works Department

During the examination of PWD records, we observed & suggested that -

- 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 duly suggested to maintain.
- 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 which is suggested to practice.
- 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 have suggested to maintain such record for better understanding and maintenance of record. Tender Register was not found during the audit.

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- Repairing and maintenance register should be maintained and updated timely.
- Tender register was not maintained by the council.

### Audit of FDRs

- While auditing, we found that there were 5 FDRs made by the council.

Sr. no.	Bank	FDR A/c no.	Deposit Date	Deposit Amount
1	Jila Sahakari Kendriya Bank	042235	15/09/2009	10,00,000
2	Bundelkhand Kshetriya Gramin Bank	212998	03/08/2002	1,15,000
3	Madhya Bharat Gramin Bank	284166	29/08/2012	15,00,000
4	IDBI	0953585	07/10/2020	34,52,008
5	IDBI	0953586	07/10/2020	34,18,512

- Maximum FDRs were found very old and matured a time ago but yet no further renewal dates were found on receipts. Council is not aware of the carrying values of such FDRs so we are unable to comment upon the current values of the same.
- FDR register found during the audit. In absence of proper record, we are unable to comment upon accrued interest. Although as per our observation, accrued interest has not been accounted for in cash book.

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## Audit of Tenders

- During the audit we examined some tender files. On the basis of examination 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 and pay attention in future properly.
- 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. It is suggested to council to comply with the regulations.
- No Bank guarantee has been received 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 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

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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.


- As per our observation, council has not received any loan amount so council has no any loan liability.

PRAMOD K. SHARMA & CO.

CHARTERED ACCOUNTANTS

  
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Pramod Kumar Sharma  
(Partner)

# MUNICIPAL COUNCIL GARHIMALHARA

## INCOME & EXPENDITURE ACCOUNT

FOR THE PERIOD FROM 1 APRIL 2021 TO 31 MARCH 2022

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<b>Establishment Expenses</b>	1,72,80,407	<b>Tax Revenue</b>	17,81,618
Salaries, Wages and Bonus Benefits and Allowances	1,02,48,518	Property Tax	2,41,991
GPF	11,03,764	Water Tax	8,55,180
Wages-Temporary Staff	32,70,515	Samekit Tax	4,65,612
Provident Fund Contribution	1,46,380	Conservancy Tax	1,00,240
EPF	6,59,331	Education Cess	60,616
Contribution-Family Pension	9,04,169	Development Cess	57,979
Arrears Salary	1,46,880	Other Taxes	
Dress Allowance	3,45,069		
LIC	21,740		
NPS	3,12,663	<b>Assigned Revenues &amp; Compensation</b>	1,87,89,313
Leave Encashment	1,21,378	Compensation-Export Tax	24,000
		Compensation in lieu of Octroi	1,77,19,420
<b>Administrative Expenses</b>	23,88,531	Compensation in lieu of Passenger Tax	6,02,000
Cultural Event/programa Expense	3,94,590	Compensation in lieu of Stamp Duties	4,43,893
Printing/Flex/Stationery Expenses	3,88,440		
Advertisement Expense	4,87,234		
Plantation	1,99,925	<b>Rental Income from Municipal Properties</b>	13,86,851
GPS Recharge	99,415	Rent-Market	1,25,055
Refreshment	1,17,690	Rent-Community Hall	65,000
		Shop Premium	5,40,000
<b>Professional and Other Fees</b>		Rent from Shops	6,26,551
Consultancy Fee & Charge	6,96,242	Lease of Land	30,245
<b>Communication Expenses</b>		<b>Fees &amp; Charges</b>	8,32,570
Web,Internet Expense	4,995	Mutation Fees	94,250
		Fees - Application	530
<b>Operations &amp; Maintenance</b>	1,53,16,032	Fees for Certificate or Extract	5,910
Power & Fuel	24,62,216	Fees - Licensing	3,500
Electricity supply/ Electricity Bill	51,68,947	Penalties and Fines	1,78,400
Insurance-Vehicle	2,04,355	GST Income	1,14,679
Hire Charges-Machinery	2,03,300	Fees - RTI Act	20
Hire Charges-Vehicle	76,800	Fee- Marriage Registration	30
Hire Charges JCB	2,83,333	fee- Jhopdi Shulk	13,200
Bulk Purchase-Stationery	1,63,858	Advance Fees	37,148
Other R&M Infra	3,01,331	User Chargs- Pay & Use Toilet	1,000
Printing Work	6,68,265	User Chargs- Septic Tank Cleaning Charges	19,650
R & M-CC TV system	27,950	User Chargs- Water Supply by Tanker	15,850
R & M Computer	84,500	Photo Copy Shulk	750
		User Chargs-Litter & Debris Collection	200
R & M - Concrete Road	2,04,644	Connection Charges-Water Supply	59,050
R & M - Infra.Assets	7,81,563	Other Income	1,93,580
R & M-Lakes & Ponds	3,19,103	Entry Fee-Bus Stand	81,770
R & M-Motor Pump	3,56,187	fee- Sewa Shulk	10,853
R & M-Open Drain	34,027	fee- Shav Frizer Shulk	2,200
R & M-Open Well	1,37,577		
R & M-Other Office Equipment	86,740		
R & M-Park,Nurseries & Garden	55,500		

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R & M-Public Light Others	23,354				
Other Expenses	36,72,484				1,383
				1,383	
Water Supply Department		11,80,440	Sale & Hire Charges		
R & M-Water-Hand Pump	1,46,390		Sale-Ration Card & Other forms		
R & M-Waterways	1,78,435		Sale of Tender Papper		
Water Ways Material	8,55,615				
			Revenue Grants, Contributions & Subsidies	1,70,56,668	1,70,56,668
Electricity Department		23,354			
Street Light Maint.	23,354				
			Intrest & Finance		
Sanitation Department		31,01,091	Interest Received		
Sanitation Material	21,59,134		Other Income		
Repairs & Maintenance- vehicle	9,41,956		Other Income		
Construction & Maintenance		7,81,563			
R & M-Infrastructure Assets			EXCESS OF EXPENDITURE OVER INCOME	5,08,514	5,08,514
	7,81,563				
Revenue Grants, Contributions & Subsidies (Other)		2,85,500			
Scheme Expenses					
Scheme Expenses - अनुगह सहायता	1,00,000				
Scheme Expenses - विधायकअनुदान	1,85,500				
	4,03,56,917	4,03,56,917		4,03,56,917	4,03,56,917

FOR PRAMOD K. SHARMA & Co.  
Chartered Accountants

Date :  
Place : Bhopal

मुख्य नगर नागरिक अधिकारी  
नगर पालिका मन्दीरलहरा



CA Pramod Sharma  
(Partner)



**MUNICIPAL COUNCIL GARHIMALHARA**

**RECEIPT & PAYMENT ACCOUNT**

**For the period from 1 April 2021 to 31 March 2022**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance	32,443,030	Establishment Expenses स्थापना व्यय	17,280,407
Cash Balance		Salaries & Allowances स्थाई कर्मचारी वेतन	10,248,518
Bank Balance	32,443,030	G.P.F जी.पी.एफ	1,103,764
		Pension (परिभाषित पेंशन)	904,169
Tax Revenue	1,781,618	P.F पी.एफ	146,380
Property Tax - (सम्पत्ति कर)	241,991	Wages-Temporary Staff (अस्थायी वेतन)	3,270,515
Samekit Kar-Consolidated -(समेकित कर)	465,612	Arrears Salary (बकाया वेतन)	146,880
Education Cess - (शिक्षा उपकार)	60,616	Dress Allowance (ड्रेस अलाउंस)	345,069
Urban Development Cess -(नगरीय विकास उपकार)	57,979	Leave Encashment (अवकाश नगदीकरण)	121,378
Water Tax- (जल कर)	855,180	EPF (ई.पी.एफ )	659,331
Conservancy Tax Current (स्वच्छता कर)	100,240	LIC	21,740
		NPS	312,663
Rental Income from Municipal Properties	1,386,851	Administrative Expenses - प्रशासनिक व्यय	7,511,273
Rent-Community Hall (सांगलिक भवन किराया)	65,000	Cultural Event/program Expense - अन्य	394,590
Rent-Shopping Complex - (दुकान किराया)	626,551	Printing/Flex/Stationery Expenses	388,440
Rent-Lease of Land (भूमि किराया)	30,245	Advertisement Expense (विज्ञापन व्यय)	487,234
Shop Premium (दुकान प्रीमियम)	540,000	Plantation (पौधे क्रय)	199,925
Rent-Market (बाजार बैठक)	125,055	Insurance-Vehicle (वाहन बीमा)	204,355
		GPS Recharge	99,415
		Consultancy Fees (सलाहकार फीस)	696,242
		Refreshment (भोजन विक्रय)	117,690
		Web,Internet Expense (इंटरनेट व्यय)	4,995
Fees & Charges	832,570	Bulk Purchase-Stationery (लेखांकन सामग्री क्रय)	163,858
Mutation Fees (हस्तांतरण फीस)	94,250	Printing Work	668,265
Fees - Application (आवेदन फीस)	530	R & M-CC TV system	27,950
Fees for Certificate or Extract (प्रमाण पत्र)	5,910	R & M Computer	84,500
Fees - Licensing (अनुज्ञापि शुल्क)	3,500	Other R & M Infra	301,331
Penalties and Fines (अर्धदंड)	178,400	Other Administrative Expenses (अन्य व्यय)	3,672,484
GST Income	114,679		
Fees - RTI Act	20	Operations & Maintenance - परिचालन व्यय	6,905,312
Fee- Marriage Registration (विवाह पंजीयन)	30	Fuel, Petrol & Diesel (डीजल व्यय)	2,462,216
fee- Jhopdi Shulk (झोपडी शुल्क)	13,200	Electricity Expenss (विद्युत बिल)	4,443,096

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Advance Fees	37,148				
User Chargs- Pay & Use Toilet (सुलभ शोचालय)	1,000				
User Chargs- Septic Tank Cleaning Charges	19,650				
User Chargs- Water Supply by Tanker (पानी टैंकर)	15,850				
Photo Copy Shulk (फोटो कॉपी शुल्क)	750				
User Chargs-Litter & Debris Collection (कूड़ा कचरा)	200				
Connection Charges-Water Supply (नवीन नल कनेक्शन शुल्क)	59,050				
Other Income (अन्य आय)	193,580				
Entry Fee-Bus Stand (बस स्टैंड आय)	81,770				
fee- Sewa Shulk (सेवा शुल्क)	10,853				
fee- Shav Frizer Shulk (शव फ्रीजर शुल्क)	2,200				
Sales & Hire Charges		1,383			
Sale-Ration Card & Other forms(राशन कार्ड)	1,383				
Deposit Received					
Security Deposit (सुरक्षा निधि)					
Earnest Money Deposit (अमानत जमा)					
Finance Income					
Bank Intt. (प्राप्त व्याज)					
Assigned Revenues & Compensation		18,789,313			
Compensation-Octroi (चुंगी)	17,719,420				
Compensation-Export Tax (निर्यात कर)	24,000				
Compensation-Passanger Tax (यात्री कर)	602,000				
Compensation-Stamp Duties (मुद्रांक शुल्क)	443,893				
Grants, Contributions & Subsidies		24,366,669			
Grant GoMP- State Finance Commission (राज्य वित्त आयोग)	2,667,000				
Grant GoMP- Road Development (सड़क मरम्मत)	2,176,000				
Grant GoMP- Moolbhut Suvidha (मूलभूत सुविधा)	3,201,000				
Grant GoI- 15Th Finance Commission	6,678,000				
Other- Grants (अन्य अनुदान)	9,644,669				
Water Works - जल प्रदाय कार्य					1,536,262
Water Supply Material			855,615		
R & M- Moter Pump (मोटर पंप मरम्मत)			356,187		
R & M - Water Ways (अन्य जल प्रदाय मरम्मत)			178,435		
R & M-Water-Hand Pump (हैंडपंप मरम्मत)			146,390		
Electricity Work - विधुत कार्य					749,205
Electricity Material Purchase (विधुत सामग्री क्रय)			725,851		
R & M-Public Light Others (विधुत मरम्मत)			23,354		
Sanitation Work - सफाई कार्य					2,159,134
Sanitation/Conservancy Material - Other			2,159,134		
Hire Charges - किराया व्यय					563,432
Hire Charges-Machinery (किराया - मशीन)			203,300		
Hire Charges-Vehicle (किराया - वाहन)			76,800		
Hire Charges JCB (जे.सी.बी किराया)			283,333		
Fixed Assets - स्थाई सम्पत्ति					1,770,685
Mobile Toilet (मोबाइल टॉयलेट)			596,588		
CC TV (सी सी टीवी)			58,515		
Computer (कंप्यूटर क्रय)			97,712		
Furniture & Fixture (फर्नीचर)			460,532		
Office Equipment (ऑफिस इक्विपमेंट)			71,060		
Vehicle वाहन क्रय			128,250		
Purchased Machinery (मशीन क्रय)			87,690		
Other Fixed Assets (अन्य स्थाई सम्पत्ति क्रय)			270,338		
Duties/ Taxes - कर एवं दायित्व					558,970
Duties / Taxes - कर एवं दायित्व			558,970		
Repair & Maint.- मरम्मत और संधारण					2,561,110
R & M - Vehicle (वाहन मरम्मत)			941,956		
R & M-Lakes & Ponds (तालाब एवं झील)			319,103		
R & M - Office Equ-			86,740		
R & M - Concrete Road (सड़क - मरम्मत)			204,644		
R & M - Drain (नाली - मरम्मत)			34,027		
R & M - Park (पार्क मरम्मत)			55,500		
R & M - Infra.Assets (अन्य - मरम्मत)			781,563		

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Stale Cheque			R & M-Open Well	137,577	
			Deposit Return / Advance - जमा वापसी/अग्रिम		260,209
			EMD- Refund (अमानत वापसी)	97,660	
			Security Deposit	162,549	
Totaling Mistake	2,439,680	2,439,680	Construction Work - निर्माण कार्य		6,279,570
			Drain - नाली	1,976,326	
			CC Road - रोड	786,149	
			Construction - Building-Office(कार्यालय भवन निर्मा)	334,214	
			Paving Block (पविंग ब्लॉक)	241,668	
			Construction- Shopping Complex (दुकान निर्माण )	1,383,990	
			Boundry Wall (बाउंड्रीवाल )	440,924	
			Construction Teen Shed (टीन शेड )	49,730	
			Construction- Building-Chabutra (चबूतरा निर्माण)	31,874	
			Electricity Poll	1,034,694	
			Own Programe - अन्य कार्यक्रम		285,500
			अनुग्रह सहायता	100,000	
			विधायकअनुदान	185,500	
			Finance Charges - वित्तीय व्यय		-
			Bank Charges (बैंक चार्ज)		
			Totaling Mistake	331,695	331,695
			Closing Balance		33,287,985
			Cash Balance		
			Bank Balance	33,287,985	
	82,041,114	82,041,114		82,041,114	82,041,114

मुख्य नगर पालिका अधिकारी  
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FOR PRAMOD K. SHARMA & Co.  
Chartered Accountants



CA Pramod Sharma  
(Partner)



**MUNICIPAL COUNCIL GARHIMALHARA**  
**DIST - CHHATARPUR**  
**BANK BALANCE SHEET**  
**01/04/2021 TO 31/03/2022**

S.No.	BANK NAME	ACCOUNT NUMBER	BANK		CASHBOOK		Opening Diff.	Closing Diff.
			OPENING BALANCE	CLOSING BALANCE	OPENING BALANCE	CLOSING BALANCE		
1	State Bank Of India	053031604050	1,77,76,599.71	1,44,69,997.01	1,77,76,599.71	1,30,60,217.38	-	(14,09,779.63)
2	State Bank Of India	0011259328219	2,84,807.19	3,37,372.19	2,67,412.00	3,11,372.00	(17,395.19)	(26,000.19)
3	Madhyanchal Gramin Bank	008057313792	16,05,368.00	1,35,876.00	16,05,368.00	16,05,368.00	-	14,69,492.00
4	IDBI Bank	7204	19,74,114.81	19,74,114.81	19,74,114.81	19,74,114.81	-	-
5	TICCI BANK	042605001744	12,61,045.43	53,89,890.49	12,82,193.00	51,94,368.00	21,147.57	(1,95,522.49)
6	शेरा ग्रामीण बैंक	2998	1,66,816.00	1,66,816.00	1,66,816.00	1,66,816.00	-	-
7	सरा भारत शेराग्रामीण बैंक	4166	15,00,000.00	15,00,000.00	15,00,000.00	15,00,000.00	-	-
8	डी.क.सर बैंक	2235	10,00,000.00	10,00,000.00	10,00,000.00	10,00,000.00	-	-
9	IDBI Bank	3585	34,52,008.00	34,52,008.00	34,52,008.00	34,52,008.00	-	-
10	IDBI Bank	3586	34,18,518.00	34,18,518.00	34,18,518.00	34,18,518.00	-	-
11	Totaling Mistake				(6.00)	16,05,196.46	(6.00)	16,05,196.46
	Total		3,24,39,277.14	3,18,44,592.50	3,24,43,023.52	3,32,87,978.65	3,746.38	14,43,386.15

प्रमोद कुमार शर्मा  
नगर कार्यपालिका अध्यक्ष



**Municipal Council GarhiMalhara**  
**Dist- Chhatarpur**  
**Bank Name- ICICI Bank**  
**Account No.- 042605001744**  
**YEAR- 01-April-2021 TO 31-March-2022**

Closing As Per Pass book			53,89,890.49
Opening Diffrence			21,147.57
Amount Received In Cash Book but Not In Pass Book	Date	Amount	8,06,190.00
	01.09.2021	35,861.00	
	02.09.2021	63,827.00	
	06.10.2021	27,213.00	
	07.10.2021	26,869.00	
	12.10.2021	60,967.00	
	13.10.2021	12,195.00	
	18.10.2021	13,085.00	
	26.10.2021	22,671.00	
	08.11.2021	4,650.00	
	10.12.2021	11,254.00	
	11.12.2021	32,519.00	
	13.12.2021	8,628.00	
	16.12.2021	61,264.00	
	17.12.2021	10,689.00	
	20.12.2021	60,109.00	
	31.12.2021	4,600.00	
	03.01.2022	15,182.00	
	03.02.2022	5,488.00	
	04.02.2022	680.00	
	07.02.2022	12,512.00	
	08.02.2022	3,594.00	
	09.02.2022	9,912.00	
	10.02.2022	2,225.00	
	11.02.2022	590.00	
	14.02.2022	7,220.00	
	15.02.2022	9,009.00	
	17.02.2022	10,079.00	
	23.02.2022	9,700.00	
	24.02.2022	12,171.00	

मुख्य नगर प्रालिका अधिकारी  
नगर परिषद गढीमलहरा



28.02.2022	15,861.00
02.03.2022	6,228.00
03.03.2022	74,198.00
04.03.2022	27,663.00
07.03.2022	3,345.00
08.03.2022	5,776.00
09.03.2022	57,551.00
10.03.2022	25,534.00
24.03.2022	2,940.00
25.03.2022	9,334.00
28.03.2022	2,950.00
29.03.2022	400.00
30.03.2022	4,075.00
31.03.2022	15,572.00
	<b>8,06,190.00</b>

Amount Received In Pass Book but Not In  
Cash Book

(10,95,442.00)

Date	Amount
03.05.2021	950.00
27.07.2021	60,000.00
20.08.2021	4,960.00
21.08.2021	5.00
26.08.2021	50,000.00
02.09.2021	30,901.00
03.09.2021	13,827.00
13.09.2021	1,32,163.00
23.09.2021	1,00,000.00
08.10.2021	60,561.00
12.10.2021	721.00
13.10.2021	2,928.00
13.10.2021	61,807.00
18.10.2021	7,740.00
21.10.2021	12,975.00
21.10.2021	4,455.00
27.10.2021	22,782.00
03.11.2021	50,000.00
09.11.2021	5,150.00
14.12.2021	52,351.00
15.12.2021	50,000.00
17.12.2021	11,264.00
21.12.2021	18,358.00
22.12.2021	2,440.00
04.01.2022	19,782.00
04.02.2022	9,488.00
08.02.2022	13,192.00

मुख्य नगर प्रालिका अधिकारी  
नगर परिषद गढीमलहरा





15.02.2022	23,591.00
18.02.2022	19,088.00
25.02.2022	21,875.00
03.03.2022	2,976.00
03.03.2022	15,861.00
10.03.2022	1,08,590.00
11.03.2022	86,205.00
18.03.2022	2,928.00
28.03.2022	2,580.00
28.03.2022	12,348.00
29.03.2022	600.00
	<b>10,95,442.00</b>

Amount Paid In Pass Book But Not In  
Cash Book

Date	Amount	20,650.00
03.05.2021	19,470.00	
29.09.2021	1,180.00	
	<b>20,650.00</b>	

Amount Diffrence

Pass Book	Cash Book	
33,540.00	32,540.00	(1,000.00)
29,691.00	29,391.00	(300.00)
11,881.00	11,481.00	(400.00)
1,68,976.00	1,68,769.00	(207.00)
19,138.00	19,135.00	(3.00)

Other Amount

01.04.2021 to 31.03.2022	53,841.94	53,841.94
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Closing As Per Cash Book

51,94,368.00

51,94,368.00

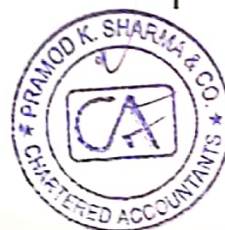
मुख्य नगर पालिका अधिकारी  
नगर परिषद मडीमलहरा



**Municipal Council Garhi Malhara**  
**Dist- Chhatarpur**  
**Bank Name- State Bank Of India**  
**Account No.- 053031604050**  
**YEAR- 01-April-2021 TO 31-March-2022**

Closing As Per Pass book		1,44,69,997.01																																																				
Opening Diffrence		(1,38,16,136.82)																																																				
Amount Received In Pass Book But Not In Cash book	<table><tr><th>Date</th><th>Amount</th></tr><tr><td>08.04.2021</td><td>2,174.00</td></tr><tr><td>29.04.2021</td><td>15,37,146.00</td></tr><tr><td>29.04.2021</td><td>1,93,000.00</td></tr><tr><td>29.04.2021</td><td>2,72,000.00</td></tr><tr><td>29.04.2021</td><td>14,72,000.00</td></tr><tr><td>30.04.2021</td><td>4,68,000.00</td></tr><tr><td>30.04.2021</td><td>3,00,000.00</td></tr><tr><td>30.04.2021</td><td>11,000.00</td></tr><tr><td>04.05.2021</td><td>2,174.00</td></tr><tr><td>05.05.2021</td><td>15,37,146.00</td></tr><tr><td>05.05.2021</td><td>14,09,000.00</td></tr><tr><td>28.05.2021</td><td>2,000.00</td></tr><tr><td>28.05.2021</td><td>12,500.00</td></tr><tr><td>28.05.2021</td><td>12,500.00</td></tr><tr><td>28.05.2021</td><td>12,500.00</td></tr><tr><td>28.05.2021</td><td>2,000.00</td></tr><tr><td>08.06.2021</td><td>5,30,000.00</td></tr><tr><td>11.06.2021</td><td>15,37,146.00</td></tr><tr><td>25.06.2021</td><td>1,22,722.00</td></tr><tr><td>26.06.2021</td><td>26,71,000.00</td></tr><tr><td>02.07.2021</td><td>20,000.00</td></tr><tr><td>06.07.2021</td><td>30,000.00</td></tr><tr><td>14.07.2021</td><td>4,500.00</td></tr><tr><td>15.07.2021</td><td>14,59,128.00</td></tr><tr><td>20.07.2021</td><td>30,000.00</td></tr></table>		Date	Amount	08.04.2021	2,174.00	29.04.2021	15,37,146.00	29.04.2021	1,93,000.00	29.04.2021	2,72,000.00	29.04.2021	14,72,000.00	30.04.2021	4,68,000.00	30.04.2021	3,00,000.00	30.04.2021	11,000.00	04.05.2021	2,174.00	05.05.2021	15,37,146.00	05.05.2021	14,09,000.00	28.05.2021	2,000.00	28.05.2021	12,500.00	28.05.2021	12,500.00	28.05.2021	12,500.00	28.05.2021	2,000.00	08.06.2021	5,30,000.00	11.06.2021	15,37,146.00	25.06.2021	1,22,722.00	26.06.2021	26,71,000.00	02.07.2021	20,000.00	06.07.2021	30,000.00	14.07.2021	4,500.00	15.07.2021	14,59,128.00	20.07.2021	30,000.00
Date	Amount																																																					
08.04.2021	2,174.00																																																					
29.04.2021	15,37,146.00																																																					
29.04.2021	1,93,000.00																																																					
29.04.2021	2,72,000.00																																																					
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05.05.2021	15,37,146.00																																																					
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11.06.2021	15,37,146.00																																																					
25.06.2021	1,22,722.00																																																					
26.06.2021	26,71,000.00																																																					
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14.07.2021	4,500.00																																																					
15.07.2021	14,59,128.00																																																					
20.07.2021	30,000.00																																																					

मुख्य नगर/पालिका अधिकारी  
नगर परिषद गढीमलहरा



20.07.2021	2,000.00
22.07.2021	35,000.00
26.07.2021	60,000.00
27.07.2021	20,000.00
17.08.2021	49,499.82
05.03.2022	1.00
	<b>1,38,16,136.82</b>

Amount Paid In Cash Book But Not In Pass Book

Date	Amount
04.05.2021	85,796.00
04.05.2021	1,46,880.00
12.05.2021	98,960.00
12.05.2021	1,36,334.00
12.05.2021	32,450.00
12.05.2021	62,245.00
12.05.2021	6,192.00
27.05.2021	41,400.00
27.05.2021	19,500.00
27.05.2021	19,942.00
27.05.2021	18,000.00
27.05.2021	11,250.00
27.05.2021	13,120.00
27.05.2021	19,340.00
27.05.2021	17,700.00
27.05.2021	49,855.00
25.06.2021	1,15,388.00
13.07.2021	49,302.47
13.07.2021	19,700.00
13.07.2021	25,440.00
13.07.2021	40,000.00
13.07.2021	2,540.00
13.07.2021	11,650.00
13.07.2021	2,400.00
13.07.2021	49,720.00
13.07.2021	2,500.00
13.07.2021	2,500.00
13.07.2021	10,000.00

(91,69,049.33)

मुख्य नगर पालिका अधिकारी  
नगर परिषद गढीमलहरा





13.07.2021	23,870.00
13.07.2021	30,910.10
13.07.2021	48,750.00
13.07.2021	2,33,324.00
13.07.2021	18,800.00
13.07.2021	14,322.00
14.07.2021	20,000.00
19.07.2021	41,039.00
20.07.2021	6,000.00
28.07.2021	4,43,400.00
21.08.2021	49,500.00
29.10.2021	1,05,690.00
29.10.2021	14,49,389.00
26.11.2021	13,28,773.21
26.11.2021	5,28,013.55
23.12.2021	2,41,668.00
23.12.2021	2,24,099.00
23.12.2021	5,57,605.09
23.12.2021	4,40,923.67
23.12.2021	1,95,552.00
23.12.2021	2,28,544.00
29.12.2021	3,22,033.38
19.01.2022	49,374.93
19.01.2022	11,500.00
19.01.2022	10,000.00
19.01.2022	20,700.00
19.01.2022	22,904.00
19.01.2022	1,180.00
19.01.2022	11,800.00
19.01.2022	49,946.00
19.01.2022	19,800.00
19.01.2022	35,160.00
19.01.2022	52,069.00
19.01.2022	1,87,867.00
19.01.2022	49,199.56
19.01.2022	49,374.93
19.01.2022	19,200.00
19.01.2022	17,552.10

मुख्य नगर पालिका अधिकारी  
नगर परिषद मदीमलहरा



19.01.2022	13,536.00
19.01.2022	16,800.00
19.01.2022	28,200.00
19.01.2022	19,500.00
19.01.2022	7,500.00
19.01.2022	8,496.00
19.01.2022	13,510.42
19.01.2022	39,592.36
20.01.2022	14,350.00
31.01.2022	38,325.00
31.01.2022	6,000.00
31.01.2022	38,287.00
31.01.2022	13,800.00
31.01.2022	2,000.00
31.01.2022	46,500.00
31.01.2022	6,000.00
31.01.2022	24,851.00
02.02.2022	1,500.00
02.02.2022	14,500.00
02.02.2022	1,400.00
02.02.2022	6,000.00
15.02.2022	4,83,849.56
04.03.2022	6,000.00
29.03.2022	8,475.00
29.03.2022	17,755.00
29.03.2022	5,070.00
29.03.2022	10,000.00
31.03.2022	7,314.00
	<b>91,69,049.33</b>

Amount Paid In Pass Book But Not In Cash Book

Date	Amount
05.05.2021	2,32,676.00
12.05.2021	3,36,181.00
27.05.2021	11,598.60
27.05.2021	2,27,107.00
27.05.2021	1,000.00
27.05.2021	1,000.00

73,72,199.80

मुख्य नगर परिषद अधिकारी  
नगर परिषद मडामलहरा



27.05.2021	10,635.00
25.06.2021	38,828.00
25.06.2021	63,220.00
09.07.2021	13,340.00
13.07.2021	3,21,126.47
13.07.2021	1,90,732.10
13.07.2021	63,870.00
14.07.2021	30,000.00
20.07.2021	37,539.00
28.07.2021	9,500.00
28.07.2021	37,342.00
28.07.2021	1,14,206.00
03.08.2021	1,95,292.00
03.08.2021	96,900.00
24.08.2021	98,999.82
29.10.2021	12,52,797.00
29.10.2021	1,85,922.00
29.10.2021	61,730.00
29.10.2021	43,960.00
24.12.2021	15,218.00
31.12.2021	8,78,143.67
31.12.2021	1,32,332.00
03.01.2022	4,52,643.00
03.01.2022	1,90,030.52
12.01.2022	5,57,605.09
21.01.2022	4,11,912.31
21.01.2022	2,90,781.78
02.02.2022	1,50,912.00

मुख्य नगर पालिका अधिकारी  
नगर पालिका, काठमाडौं





	02.02.2022	24,851.00	
	03.02.2022	52,069.00	
	04.02.2022	35,999.88	
	04.03.2022	5,04,199.56	
		<b>73,72,199.80</b>	
Amount Received In Cash Book But Not In Pass book	<b>Date</b>	<b>Amount</b>	<b>1,42,18,735.10</b>
	01.06.2021	72,04,906.30	
	29.07.2021	68,13,347.80	
	31.03.2022	2,00,481.00	
		<b>1,42,18,735.10</b>	
Totaling Mistake In Cash Book	<b>Date</b>	<b>Amount</b>	
	23.12.2021	0.24	(0.24)
	24.12.2021	15,218.00	(15,218.00)
	29.12.2021	(329.12)	(329.12)
	11.01.2022	1.00	1.00
	25.02.2022	0.38	0.38
	08.03.2022	18.00	(18.00)
	17.03.2022	0.99	0.99
Amount Diffrence	<b>PassBook</b>	<b>CashBook</b>	
	12.05.2021	2,82,047.10	2,82,028.00
	27.05.2021	18,213.30	18,213.00
	03.07.2021	41,257.20	41,257.00
	24.03.2022	2,48,409.99	2,48,395.68
Other Diffrence		0.70	0.70
Closing As Per Cash Book			1,30,60,217.38
			1,30,60,217.38

मुख्य नगर पालिका अधिकारी  
नगर परिषद गढीयलहरा



**Municipal Council Garhi Malhara**  
**Dist- Chhatarpur**  
**Bank Name- State Bank Of India**  
**Account No.- 0011259328219**  
**YEAR- 01-April-2021 TO 31-March-2022**

Closing As Per Pass book			3,37,372.19
Opening Diffrence			(17,395.19)
Amount Paid In Pass Book But Not In Cash book	Date	Amount	(8,605.00)
	25.06.2021	1,938.00	
	25.09.2021	2,195.00	
	25.12.2021	2,241.00	
	25.03.2022	2,231.00	
		8,605.00	
Closing As Per Cash Book			3,11,372.00

3,11,372.00

Date :  
Place : Bhopal

मुख्य नगर पालिका अधिका  
नगर परिषद गढीमलहरा



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 ULR :- GARHI MALHI RA  
NAME OF AUDITOR :- PRAMOD K. SHARMA & CO.

Sr No	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
		Receipts in Rs.		% of Growth		
1	Audit of Revenue	2020-21	2021-22			
<b>A. REVENUE COLLECTION</b>						
a.	Property Tax	84,419.00	2,41,991.00	186.65%	Property tax collection has increased excellently.	Council should effort to maintain such high growth rate in up coming years.
b.	Consolidated Tax	2,33,540.00	4,65,612.00	99.37%	Consolidated tax collection has increased excellently.	Council should effort to maintain such high growth rate in up coming years.
c.	Development Cess	12,740.00	57,979.00	355.09%	Development cess collection has increased excellently.	Council should effort to maintain such high growth rate in up coming years.
d.	Education Cess	1,719.00	60,616.00	3426.21%	Education cess collection has increased excellently.	Council should effort to maintain such high growth rate in up coming years.
<b>TOTAL (A)</b>		<b>3,32,418</b>	<b>8,26,198</b>			

<b>B. NON REVENUE COLLECTION</b>						
a.	Rent of Land & Building/Shops	21,62,417.00	13,86,851.00	-35.87%	Rent collection has decreased worsly.	Council should take strict action towards generating the revenue and pay deep attention for removing this negativity.
b.	Water Tax	3,99,900.00	8,55,180.00	113.85%	Water tax collection has increased excellently.	Council should effort to maintain such high growth rate in up coming years.
c.	Solid Wasteage Management	-	-	0.00%	No comments	No comments
d.	Other Fees & Taxes	62,137.00	3,86,799.00	522.49%	Other Taxes and Fees collection has increased excellently.	Council should effort to maintain such high growth rate in up coming years.
<b>TOTAL (B)</b>		<b>26,24,454</b>	<b>26,28,830</b>			

<b>GRANT TOTAL (A) + (B)</b>		<b>29,56,872.00</b>	<b>34,55,028.00</b>			
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प्रमोद कुमार शर्मा & को.  
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Sr No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	Bills and vouchers were found with some irregularities.	Bills were duly associated with the vouchers but TDS and CST compliances were not followed completely.	Council should maintain a decorum in respect of completeness of vouchers and comply with rules and regulations.
3	Audit of Book Keeping	We checked the books of records which maintained and made available for us during the audit by the Municipal Council.	There were some irregularities found in keeping of books of records of council which have been shown at respective place in the report.	Council should comply with the audit suggestions and pay deep attention in future prospective.
4	Audit of FDRs	While Auditing, we found that there were 5 FDRs in the ULB. Bank Receipts were not found during the audit but pending for renewal.	FDR register has been maintained but accrued interest is not accounted for.	Register should be updated and accrued interest should be accounted for timely.
5	Audit of Tenders / Bids	1. We examined Tenders/bids documents on the basis of note sheets attached with the vouchers and some files which were made available for us during the audit. 2. Tenders which were found during the audit have followed proper tendering procedures.	Although as per our observation, ULB has followed proper tender process but yet some issues were found like dates on note sheet & etc. which were rectified at the time of audit.	Proper Files/Records should be maintained for Tenders & Bids and proper process should be kept followed.

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नगर प्रशासन महानगरपालिका



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 ULR approved format.
7	Incidence 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.
2.	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.	604.25%	The total expenses are very high in comparison of revenue receipts.	Council should make more efforts to meet out the Expenditure from its Revenue Receipts.
b	Percentage of Capital Expenditure with respect to total Expenditure	16.91%	The capital expenditures are lower in comparison of Total expenditures.	Council should make policies to increase the percentage of capital expenditures so that council can have more valuable assets.
8	Whether all the temporary advances have been fully recovered or not.	No there were no advances given during the current year.	No observations	No comments
9	Whether bank reconciliation statement is being regularly prepared	BRS were prepared by the council.	No observations	No comments

Date :



For Pramod K. Sharma & Co.  
Chartered Accountants

Pramod Kumar Sharma  
(Partner)

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प्रमोद कुमार शर्मा  
साथी  
प्रमोद कुमार शर्मा  
(साथी)

Date:Pranod K. Sharma & Co.  
Chartered Accountants

**Ramod Kumar Sharma**

पुण्ड्र नगर पालिका अधिकारी  
नगर परिषद मदीमलहरा