AUDIT REPORT

OF

MUNICIPAL COUNCIL DEORI,

DISTRICT – SAGAR (M.P.)

FOR

THE YEAR ENDING 31st MARCH 2023

PRAMOD K. SHARMA & CO.
Chartered Accountants
HEAD OFFICE : 11 & 12, IInd Floor, Sarnath Commercial Complex, Opp. Board Office, Shivaji Nagar, Bhopal – 462016
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AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL DEORI, DISTRICT SAGAR (M.P.)** for the year ended 31st March 2023, which is 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, the said accounts give a true and fair view in respect of Balance Sheet, Income & Expenditure and Receipt & Payment Account for the year ending as on 31st March 2023.

Date:- 19/06/2023
Place:- Bhopal

C.M.O.
M.C. Deori (Sagar)

For PRAMOD K SHAMRA & CO.
CHARTERED ACCOUNTANTS

PRAMOD K. SHARMA & CO. * CHARTERED ACCOUNTANTS *

CA Pramod Sharma
(Partner)
M. No. : 076883; FRN: 007857C
UDIN: 23076883BGTNKR7517

MUNICIPAL COUNCIL DEORI

AUDIT OBSERVATION

Audit of Revenue:

- We have audit all the resources of revenue.
- Yes, we checked all the Revenue receipt from the counter file of Receipt Book and verified that the money received is also deposited in respected 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, Lapses in the Revenue Recovery and the payment has been done Quarterly and Monthly.
- No FDR has been created during the Year.
- We have not seemed any Investment on lesser interest rate.

Audit of Expenditure:

- We covered all the Expenditure during the process of Audit.
- While checking the Cashier Cash Book and Accountant Cash Book, all the bills and voucher are correct according to books however there are some little mistake are observed they are as follow :
  - GST TDS & TDS was not deducted on Some Bills.
- No mistake we found in monthly balance of the Cash Book.
- We verified that Expenditure of Particular schemes were not over Budget and expended according to guideline, directives, acts and rules issued by Government of India/ State Government.

- All the Expenses were under financial propriety and the Expenditure is according to the financial and administrative sanction accorded by the competent authority.
- In our view, no such cases occurred in which appropriate section has not been taken, hence there is no need to report the instances to Commissioner/CMO.
- All Utilization certificates has been checked with expenses vouchers and tallied with income & expenditure records.
- As per the ULB guideline if the Fire Brigade going outside of Municipal Area there is some decide amount which has to be paid by the other MC/GP is not taken by the ULB.

Audit of Book Keeping:

- We checked all the books of accounts which maintained by the Municipal Council. As per stock register entries are done.
- All registers have been maintained properly.
- There are no any Advances given to the employee During the Year.
- Bank reconciliation statement has been prepared by Municipal Council.
- All Receipts and payments have been entered in Grant Register.
- Grants register was not complete.
- Fixed Assets has prepared properly.
- We examine and reconcile all the accounts of receipts and payments of fund for special purpose.

Audit of FDR's:

- We have checked all the FDR and reconciled the fund out of which such FDRs were prepared.
- NO FDRs/TDRs are kept at low rate of interest than the prevailing rate of interest.
- FDR's Interest Entries has been passed at the time of maturity of FDR.
- Municipal council has huge amount in saving account but not invest in Fixed Deposit (FDRs), that's by it decrease in profit.

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Audit of Tender's:

- We examine all the Tenders/bids documents invited by ULB's.
- All the Tenders have followed competitive tendering procedures.
- During the process of Audit we found that tender fee has been received and performance guarantee both during the construction and maintenance guarantee has received and verified.
- No Bank guarantee has been received.
- Contract closures is also be verified and Security Money return to contractor.

Audit of Grant's & Loans:

- Municipal council has received grant from Central Govt.
- We examine all the grants receive from the State government and its utilization.
- Neither Assets/Physical Infrastructure has been generated out of Loan taken in the current financial year.
- 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 use for the purpose for which grants have received.

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Balance Sheet of Municipal Council Deori
as on 31st march 2023

	Particulars	Schedule No.		Current Year (Rs)	Previous Year (Rs)
A	**SOURCES OF FUNDS**				
A1	**Reserves and Surplus**				
	Municipal (General) Fund	B-1		7,08,50,415	6,08,87,274
	Earmarked Funds	B-2		45,93,056	40,64,606
	Reserves	B-3		21,88,21,762	21,48,10,693
	Total Reserves and Surplus			**29,42,65,233**	**27,97,62,573**
A2	**Grants, Contributions for Specific Purpose**	B-4		**25,83,19,468**	**22,80,84,412**
	Loans				
A3	Secured loans	B-5		-	-
	Unsecured loans	B-6		-	-
	Total Loans			-	-
	TOTAL SOURCES OF FUNDS			**55,25,84,701**	**50,78,46,985**
B	**APPLICATION OF FUNDS**				
B1	**Fixed Assets**	B-11			
	Gross Block			28,63,31,908	26,58,92,279
	Less: Accumulated Depreciation			8,17,68,326	6,53,46,366
	Net Block			20,45,63,582	**20,05,45,913**
	Capital work-in-progress			5,56,25,091	4,76,36,164
	Total Fixed Assets			**26,01,88,674**	**24,81,82,077**
B2	**Investments**				
	Investment - General Fund	B-12		-	-
	Investment - Other Funds	B-13		15,64,546	15,64,546
	Total Investment			**15,64,546**	**15,64,546**
B3	**Current assets, loans & advances**				
	Stock in hand (Inventories)	B-14		-	34,440
	Sundry Debtors (Receivables)	B-15			
	Gross amount outstanding			1,53,28,569	1,30,67,815
	Less: Accumulated provision against bad and doubtful receivables				
	Prepaid expenses	B-16		-	-
	Cash and Bank Balances	B-17		29,32,36,291	26,03,92,933
	Loans, advances and deposits	B-18		9,000	4,000
	Total Current Assets			**30,85,73,860**	**27,34,99,188**

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B4	**Current Liabilities and Provisions**				
	Deposits received	B-7		1,01,20,505	87,11,802
	Deposit works	B-8		-	-
	Other liabilities (Sundry Creditors)	B-9		76,21,873	65,93,418
	Provisions	B-10		-	93,607
	Total Current Liabilities			**1,77,42,379**	**1,53,98,827**
B5	**Net Current Assets (B3-B4)**			**29,08,31,481**	**25,81,00,362**
C	Other Assets	B-19		-	-
D	Miscellaneous Expenditure (to the extent not written off)	B-20		-	-
	TOTAL APPLICATION OF FUNDS			**55,25,84,701**	**50,78,46,985**

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Schedule B-1: Municipal (General) Fund (Rs)

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account	Total
310	Balance as per last account					6,08,87,274	6,08,87,274
	Additions during the year						
31090-02	• Surplus for the year					99,63,141	99,63,141
	• Transfers						-
	Total (Rs.)	0.00	0.00	0.00	0.00	99,63,141	99,63,141
	Deductions during the year						
	• Deficit for the year						-
	• Transfers						-
	Total (Rs.)	0.00	0.00	0.00	0.00	-	-
310	Balance at the end of the current year	0.00	0.00	0.00	0.00	7,08,50,415	7,08,50,415

Schedule B-2: Earmarked Funds (Special Funds/Sinking Fund/Trust or Agency Fund)

Particulars	Special Fund 1	Special Fund 2	Sanchit Nidhi	Pension Fund	General Reserve (Sanchit Nidhi)	Total
(a) Opening Balance					40,64,606	40,64,606
(b) Additions to the Special						
• Transfer from Municipal Fund					5,28,450	5,28,450
• Interest/Dividend earned on						0.00
• Profit on disposal of Special						0.00
•Appreciation in Value of Special						0.00
•Other addition (Specify nature)						0.00
Total (b)	0.00	0.00	0.00	0.00	5,28,450	5,28,450
(c) Payments out of funds						
[I] Capital expenditure on						
• Fixed Asset						0.00
• Others						0.00
[II] Revenue Expenditure on						
• Salary, Wages and allowances						0.00
• Rent Other administrative						0.00
[III] Other:						
• Loss on disposal of Special						0.00
• Diminution in Value of Special						0.00
• Transferred to Municipal Fund						0.00
Total ©	0.00	0.00	0.00	0.00	0.00	0.00
Net Balance of Special Funds (a	0.00	0.00	0.00	0.00	45,93,056	45,93,056

Schedule B-3: Reserves

Account Code	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
31210	Capital Contribution	21,48,10,693	2,04,39,629	23,52,50,322	1,64,28,560	21,88,21,762
31211	Capital Reserve			0.00		0.00
31220	Borrowing Redemption			0.00		0.00
31230	Special Funds (Utilised)			0.00		0.00
31240	Statutory Reserve			0.00		0.00
31250	General Reserve			0.00		0.00
31260	Revaluation Reserve			0.00		0.00
	Total Reserve funds	21,48,10,693	2,04,39,629	23,52,50,322	1,64,28,560	21,88,21,762

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Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Others, specify	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance	7,54,75,373	15,26,09,039				22,80,84,412
(b) Additions to the Grants *						
• Grant received during the year	51,53,000	4,62,98,685				5,14,51,685
• Interest/Dividend earned on						0.00
• Profit on disposal of Grant						0.00
• Appreciation in Value of Grant						0.00
• Other addition (Specify nature)						0.00
Total (b)	51,53,000	4,62,98,685	0.00	0.00	0.00	5,14,51,685
Total (a + b)	8,06,28,373	19,89,07,724	0.00	0.00	0.00	27,95,36,097
(c) Payments out of funds						
• Capital expenditure on Fixed	-	2,04,39,629				2,04,39,629
• Capital Expenditure on Other						0.00
• Revenue Expenditure on						-
o Salary, Wages, allowances etc.						0.00
o Rent						0.00
• Other:		7,77,000				7,77,000
o Loss on disposal of Grant						0.00
o Grants Refunded						0.00
• Other administrative charges						0.00
Total (c)	-	2,12,16,629	0.00	0.00	0.00	2,12,16,629
Net balance at the year end	**8,06,28,373**	**17,76,91,095**	**0.00**	**0.00**	**0.00**	**25,83,19,468**

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33010	Loans from Central Government		
33020	Loans from State government		
33030	Loans from Govt. bodies & Associations		
33040	Loans from international agencies		
33050	Loans from banks & other financial institutions		
33060	Other Term Loans		
33070	Bonds & debentures		
33080	Other Loans		
	Total Secured Loans	0.00	0.00

Schedule B-6; Unsecured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33110	Loans from Central Government		
33120	Loans from State government		
33130	Loans from Govt. bodies & Associations		
33140	Loans from international agencies		
33150	Loans from banks & other financial institutions		
33160	Other Term Loans		
33170	Bonds & debentures		
33180	Other Loans		
	Total Unsecured Loans	0.00	0.00

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors	78,17,340	65,48,787
34020	From Revenues	23,03,165	21,63,015
34030	From staff		
34080	From Others		
	Total deposits received	1,01,20,505	87,11,802

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Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year (Rs)	Additions during the current year (Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the current year (Rs)
34110	Civil Works				0.00
34120	Electrical works				0.00
34180	Others				0.00
	Total of deposit works	0.00	0.00	0.00	0.00

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
35010	Creditors	25,42,505	18,12,786
35011	Employee Liabilities		14,07,953
35012	Interest Accrued and Due		
35020	Recoveries Payable	50,28,618	33,72,679
35030	Government Dues Payable		
35040	Refunds Payable		0.00
35041	Advance Collection of Revenues		
35080	Others	50,750	0.00
	Total Other liabilities (Sundry Creditors)	76,21,873	65,93,418

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses		
36020	Provision for Interest		93,607
36030	Provision for Other Assets		
	Total Provisions	-	93,607

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Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block: Opening Balance	Gross Block: Additions during the period	Gross Block: Deduction s during the period	Gross Block: Cost at the end of the year	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions during the period	Accumulated Depreciation: Deductions during the period	Accumulated Depreciation: Total at the end of the year	Net Block: At the end of current year	Net Block: At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
41010	**Land**	3			3	-			-	3	3
	Statue & Heritage	13,06,414			13,06,414	-			-	13,06,414	13,06,414
41020	**Buildings**	1,92,46,288			1,92,46,288	55,20,230	7,22,803		62,43,033	1,30,03,254	1,37,26,057
	Infrastructure Assets										
41030	• Roads and Bridges	4,85,88,214	1,85,72,311		6,71,60,525	3,03,19,551	81,75,853		3,84,95,404	2,86,65,122	1,82,68,664
41031	• Sewerage and drainage	81,01,128			81,01,128	28,08,774	4,90,275		32,99,049	48,02,079	52,92,354
41032	• Water ways	17,39,78,307			17,39,78,307	1,66,98,589	57,96,614		2,24,95,203	15,14,83,103	15,72,79,717
41033	• Public Lighting	10,53,895			10,53,895	9,90,998	55,191		10,46,189	7,706	62,897
	Other assets	-			-	-			-		
41034	• Sanitation and Solid Waste Management System	66,000	5,73,877	.	6,39,877	6,600	1,32,286		1,38,886	5,00,991	59,400
41040	• Plants & Machinery	17,95,404	5,93,950		23,89,354	14,61,932	1,55,236		16,17,168	7,72,186	3,33,472
41050	• Vehicles	88,16,801			88,16,801	52,30,691	6,84,456		59,15,147	29,01,654	35,86,110
41060	• Office & other equipment	18,78,814	5,29,891		24,08,705	14,96,954	1,14,668		16,11,622	7,97,083	3,81,860
41070	• Furniture, fixtures, fittings and electrical appliances	10,61,011	1,69,600		12,30,611	8,12,046	94,578		9,06,624	3,23,987	2,48,965
4180	• Other fixed assets	-			-	-			-	-	-
	Total	26,58,92,279	2,04,39,629	-	28,63,31,908	6,53,46,366	1,64,21,960	-	8,17,68,326	20,45,63,582	20,05,45,913
41210	Work-in-progress	4,76,36,164	2,65,61,238	1,85,72,311	5,56,25,091	-			-	5,56,25,091	4,76,36,164
	Total	31,35,28,443	4,70,00,867	1,85,72,311	34,19,56,999	6,53,46,366	1,64,21,960	-	8,17,68,326	26,01,88,674	24,81,82,077

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Schedule B-12: Investments - General Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs)
42010	• Central Government Securities				
42020	• State Government Securities				
42030	• Debentures and Bonds				
42040	• Preference Shares				
42050	• Equity Shares				
42060	• Units of Mutual Funds				
42070	• Other Investments				
	Total of Investments General Fund		0.00	0.00	0.00

Schedule B-13: Investments - Other Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs)
42110	• Central Government Securities				
42120	• State Government Securities				
42130	• Debentures and Bonds				
42140	• Preference Shares				
42150	• Equity Shares				
42160	• Units of Mutual Funds				
42170	• Other Investments	FDR		15,64,546	15,64,546
	Total of Investments Other Fund			15,64,546	15,64,546

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
43010	Stores	-	34,440
43020	Loose Tools		
43080	Others		
	Total Stock in hand	-	34,440

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Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
43110	**Receivables for Property Taxes**				
	Less than 5 years	34,32,429		34,32,429	25,03,981
	More than 5 years*			0.00	-
	Sub - total	34,32,429	0.00	34,32,429	25,03,981
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Property Taxes	34,32,429	0.00	34,32,429	25,03,981
43120	**Receivable of Other Taxes**				
	Less than 3 years	34,32,155		34,32,155	29,37,758
	More than 3 years*			0.00	-
	Sub - total	34,32,155	0.00	34,32,155	29,37,758
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	34,32,155	0.00	34,32,155	29,37,758
43130	**Receivables for Fees and User Charges**				
	Less than 3 years	49,52,498		49,52,498	50,34,983
	More than 3 years*				
	Sub - total	49,52,498	0.00	49,52,498	50,34,983
43140	**Receivables from Other Sources**				
	Less than 3 years	35,11,487		35,11,487	25,91,093
	More than 3 years*			-	
	Sub - total	35,11,487	0.00	35,11,487	25,91,093
43150	**Receivables from Government**				
	Sub - total	0.00	0.00	0.00	0.00
	Total of Sundry Debtors (Receivables)	1,53,28,569	0.00	1,53,28,569	1,30,67,815

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Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
44010	Establishment		
44020	Administrative		
44030	Operations & Maintenance		
	Total Prepaid expenses	0.00	0.00

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
45010	**Cash**		
45020	**Balance with Bank - Municipal Funds**		
45021	Nationalised Banks	21,86,41,772	21,29,37,709
45022	Other Scheduled Banks		
45023	Scheduled Co-operative Banks		
45024	Post Office		
	Sub-total	**21,86,41,772**	**21,29,37,709**
45040	**Balance with Bank - Special Funds**		
45041	Nationalised Banks	7,45,94,519	4,74,55,224
45042	Other Scheduled Banks		
45043	Scheduled Co-operative Banks		
45044	Post Office		
	Sub-total	**7,45,94,519**	**4,74,55,224**
45060	**Balance with Bank - Grant Funds**		
45061	Nationalised Banks		
45062	Other Scheduled Banks		
45063	Scheduled Co-operative Banks	-	-
45064	Post Office		
	Sub-total	-	-
	Total Cash and Bank balances	**29,32,36,291**	**26,03,92,933**

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Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
46010	Loans and advances to employees	-	5,000	-	5,000
46020	Employee Provident Fund Loans				0.00
46030	Loans to Others				0.00
46040	Advance to Suppliers and Contractors				0.00
46050	Advance to Others				0.00
46060	Deposit with External Agencies	4,000			4,000
46080	Other Current Assets				0.00
	Sub -Total	4,000	5000.00	0.00	9,000
461	Less: Accumulated Provisions against Loans, Advances				-
	Total Loans, advances, and deposits	**4,000**	**5000.00**	**0.00**	**9,000**

Schedule B-18 (a): Accumulated Provisions against Loans, Advances, and Deposits

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
46110	Loans to Others		
46120	Advances		
46130	Deposits		
	Total Accumulated Provision	0.00	0.00

Schedule B-19: Other Assets

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
47010	Deposit Works		
47020	Other asset control accounts		
	Total Other Assets	0.00	0.00

Schedule B-20: Miscellaneous Expenditure (to the extent not written off)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
48010	Loan Issue Expenses		
48020	Discount on Issue of Loans		
48030	Others		
	Total Miscellaneous expenditure	0.00	0.00

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PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

MUNICIPAL COUNCIL DEORI, DIST- SAGAR
INCOME AND EXPENDITURE STATEMENT
For the period from 1 April 2022 to 31 March 2023

	Item/ Head of Account	Schedule No	Current Year (Rs)	Previous Year (Rs)
A	**INCOME**			
	Tax Revenue	IE-1	68,79,870	60,25,551
	Assigned Revenues & Compensation	IE-2	3,19,31,519	3,47,95,305
	Rental Income from Municipal Properties	IE-3	20,83,031	9,39,502
	Fees & User Charges	IE-4	20,01,281	17,15,304
	Sale & Hire Charges	IE-5	3,56,180	77,025
	Revenue Grants, Contributions & Subsidies	IE-6	1,72,05,560	4,93,93,928
	Income from Investments	IE-7	1,39,295	1,31,410
	Interest Earned	IE-8	64,47,633	51,95,399
	Other Income	IE-9	2,15,758	2,39,635
	Total - INCOME		**6,72,60,127**	**9,85,13,059**
B	**EXPENDITURE**			
	Establishment Expenses	IE-10	2,86,96,043	3,56,29,681
	Administrative Expenses	IE-11	43,88,808	65,16,133
	Operations & Maintenance	IE-12	53,15,361	1,20,05,268
	Interest & Finance Expenses	IE-13	5,873	3,974
	Programme Expenses	IE-14	11,63,493	2,66,099
	Revenue Grants, Contributions & subsidies	IE-15	7,77,000	2,80,12,600
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation		1,64,21,960	1,53,74,887
	Total - EXPENDITURE		**5,67,68,537**	**9,78,08,642**
C	***Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)***		**1,04,91,591**	**7,04,416**
D	Add/Less: Prior period Items (Net)	IE-18	-	-
E	***Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)***		**1,04,91,591**	**7,04,416**
F	**Less: Transfer to Reserve Funds**		5,28,450	5,97,653
G	***Net balance being surplus/ deficit carried over to Municipal Fund (E-F)***		**99,63,141**	**1,06,763**

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Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
11001	Property tax	27,90,000	22,46,656
11002	Water tax	33,50,000	31,92,425
11003	Sewerage Tax		
11004	Conservancy Tax		
11005	Lighting Tax		
11006	Education tax		
11007	Vehicle Tax		
11008	Tax on Animals		
11009	Electricity Tax		6,750
11010	Professional Tax		
11011	Advertisement tax		
11012	Pilgrimage Tax		
11013	Export Tax		
11051	Octroi & Toll		
11080	Other taxes	7,39,870	5,79,720
	Sub-total	**68,79,870**	**60,25,551**
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	**68,79,870**	**60,25,551**

Schedule IE-1 (a): Remission and Refund of taxes

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
11090-01	Property taxes		
11090-11	Other Tax		
	Total refund and remission of tax revenues	-	-

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
12010	Taxes and Duties collected by others	6,72,000	2,07,006
12020	Compensation in lieu of Taxes / duties	3,12,59,519	3,45,88,299
12030	Compensations in lieu of Concessions		
	Total assigned revenues & compensation	**3,19,31,519**	**3,47,95,305**

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Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
13010	Rent from Civic Amenities	12,52,561	1,38,830
13020	Rent from Office Buildings		
13030	Rent from Guest Houses		
13040	Rent from lease of lands		
13080	Other rents	8,30,470	8,00,672
	Sub-Total		
13090	Less: Rent Remission and Refunds		
	Sub-total		
	Total Rental Income from Municipal Properties	**20,83,031**	**9,39,502**

Schedule IE- 4: Fees & User Charges - Income head-wise

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
14010	Empanelment & Registration Charges	495	810
14011	Licensing Fees	1,43,280	3,22,455
14012	Fees for Grant of Permit	13,173	
14013	Fees for Certificate or Extract	5,715	6,558
14014	Development Charges		
14015	Regularization Fees	240	225
14020	Penalties and Fines	50	62,500
14040	Other Fees	12,21,066	9,57,436
14050	User Charges	6,17,262	3,65,320
14060	Entry Fees		
14070	Service / Administrative Charges		
14080	Other Charges		
	Sub-Total	**20,01,281**	**17,15,304**
14090	Less: Rent Remission and Refunds		
	Sub-total		-
	Total income from Fees & User Charges	**20,01,281**	**17,15,304**

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
15010	Sale of Products	360	
15011	Sale of Forms & Publications	3,55,820	77,025
15012	Sale of stores & scrap		
15030	Sale of Others		
15040	Hire Charges for Vehicles		
15041	Hire Charges for Equipment		
	Total Income from Sale & Hire charges - income head-wise	**3,56,180**	**77,025**

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Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
16010	Revenue Grant	1,72,05,560	4,93,93,928
16020	Re-imbursement of expenses		
16030	Contribution towards schemes		-
	Total Revenue Grants, Contributions & Subsidies	**1,72,05,560**	**4,93,93,928**

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17010	Interest on Investments	1,39,295	1,31,410
17020	Dividend		
17030	Income from projects taken up on commercial basis		
17040	Profit in Sale of Investments		
17080	Others		
	Total Income from Investments	**1,39,295**	**1,31,410**

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17110	Interest from Bank Accounts	64,47,633	51,95,399
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others		
17180	Other Interest		
	Total - Interest Earned	**64,47,633**	**51,95,399**

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
18010	Deposits Forfeited		
18011	Lapsed Deposits		
18020	Insurance Claim Recovery		
18030	Profit on Disposal of Fixed assests		
18040	Recovery from Employees		
18050	Unclaimed Refund/ Liabilities	-	
18060	Excess Provisions written back		
18080	Miscellaneous Income	2,15,758	2,39,635
	Total Other Income	**2,15,758**	**2,39,635**

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Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
21010	Salaries, Wages and Bonus	2,11,47,038	3,03,96,724
21020	Benefits and Allowances	65,93,822	39,90,058
21030	Pension		4,70,781
21040	Other Terminal & Retirement Benefits	9,55,183	7,72,118
	Total establishment expenses	**2,86,96,043**	**3,56,29,681**

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
22010	Rent, Rates and Taxes		
22011	Office maintenance	7,59,675	32,77,017
22012	Communication Expenses	96,807	9,014
22020	Books & Periodicals		1,400
22021	Printing and Stationery	1,75,111	1,23,960
22030	Traveling & Conveyance	15,59,372	19,42,762
22040	Insurance	67,353	1,17,813
22050	Audit Fees	76,700	76,700
22051	Legal Expenses	43,000	28,710
22052	Professional and other Fees	4,77,664	3,27,188
22060	Advertisement and Publicity	8,67,431	4,42,279
22061	Membership & subscriptions		
22080	Other Administrative Expenses	2,65,695	1,69,290
	Total administrative expenses	**43,88,808**	**65,16,133**

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
23010	Power & Fuel	19,34,207	
23020	Bulk Purchases	7,81,616	6,67,596
23030	Consumption of Stores		
23040	Hire Charges	1,89,088	5,00,849
23050	Repairs & maintenance -Infrastructure Assets	8,09,922	6,35,814
23051	Repairs & maintenance - Civic Amenities	3,15,353	12,50,383
23052	Repairs & maintenance - Buildings	3,54,520	3,90,449
23053	Repairs & maintenance - Vehicles	5,49,370	4,13,660
23054	Repairs & maintenance - Furnitures		
23055	Repairs & maintenance - Office Equipments	70,040	38,301
23056	Repairs & maintenance - Electrical Appliances	71,264	16,150
23059	Repairs & maintenance - Others		46,97,406
23080	Other operating & maintenance expenses	2,39,981	33,94,661
	Total operations & maintenance	**53,15,361**	**1,20,05,268**

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Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
24010	Interest on Loans from Central Government		
24020	Interest on Loans from State Government		
24030	Interest on Loans from Government Bodies & Associations		
24040	Interest on Loans from International Agencies		
24050	Interest on Loans from Banks & Other Financial Institutions		
24060	Other Interest		
24070	Bank Charges	5,873	3,974
24080	Other Finance Expenses		
	Total Interest & Finance Charges	**5,873**	**3,974**

Schedule IE-14: Programme Expenses

Account Code	Particulars		Previous Year (Rs.)
25010	Election Expenses	6,50,659	
25020	Own Programs	5,12,834	2,66,099
25030	Share in Programs of others		
	Total Programme Expenses	**11,63,493**	**2,66,099**

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
26010	**Grants [specify details]**		
26020	**Contributions [specify details]**	7,77,000	2,80,12,600
26030	**Subsidies [specify details]**		
	Total Revenue Grants, Contributions & Subsidies	7,77,000	2,80,12,600

Schedule IE-16: Provisions & Write off

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
27010	Provisions for doubtful receivables	-	
27020	Provision for other Assets		
27030	Revenues written off		
27040	Assets written off	-	
27050	Miscellaneous Expense written off		
	Total Provisions & Write off	-	

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Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
27110	Loss on disposal of Assets		
27120	Loss on disposal of Investments		
27180	Other Miscellaneous Expenses		-
	Total Miscellaneous expenses	-	-

Schedule IE-18: Prior Period Items (Net)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Income		
18510	Taxes	-	
18520	Other - Revenues		
18530	Recovery of revenues written off		
18540	Other income	-	
	Sub - Total Income (a)		-
	Expenses		
28550	Refund of Taxes		
28560	Refund of Other Revenues		
28580	Other Expenses	-	-
	Sub - Total Income (b)	-	-
	Total Prior Period (Net) (a-b)	-	-

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MUNICIPAL COUNCIL DEORI, DIST- SAGAR

RECEIPT & PAYMENT ACCOUNT

For the period from 1 April 2022 to 31 March 2023

RECEIPTS	Current Year (Rs)	Previous Year (Rs)
Opening Balance		
Cash in Hand	-	-
Cash in Bank	26,03,92,933	24,35,98,918
Tax Revenue		
Water Tax	34,44,785	29,08,984
Consolidated Tax	5,06,768	3,19,496
Property Tax	11,71,552	6,76,608
Town Development Cess	3,75,986	2,15,480
Education Cess	42,369	27,312
Tax on Animals		6,750
Assigned Revenues & Compensation		
Stamp Value	6,72,000	2,07,006
Compensation in lieu of Octroi	3,09,40,403	3,27,49,359
Compensation in lieu of Pilgrim Tax	2,55,496	11,31,000
Compensation in lieu of Export Tax	10,350	5,51,000
Rental Income from Municipal Properties		
Market Rent	3,95,857	1,27,955
Mutation Fee	75,605	10,875
Lease rent From Land	8,30,470	14,26,275
Rent from Community Hall		
Fees & Charges		
Empanelment & Registration Charges	495	810
Regularisation Fee	240	225
Licencing Fee	1,43,280	3,22,455
Certificate or Extract Fee	5,715	6,558

PAYMENTS	Current Year (Rs)	Previous Year (Rs)
Establishment Expenses		
Salaries, Wages and Bonus	2,11,47,038	3,03,96,724
Benefits and Allowances	65,93,822	39,90,058
Pension		4,70,781
Other Terminal & Retirement Benefits	9,55,183	7,72,118
Administrative Expenses		
Electricity Exp.	7,59,675	32,77,017
Communication Expenses	96,807	9,014
Books & Periodicals		1,400
Printing and Stationery	1,75,111	1,23,960
Traveling & Conveyance	15,59,372	19,42,762
Insurance	67,353	1,17,813
Audit Fees	76,700	76,700
Legal Expenses	43,000	28,710
Professional and other Fees	4,77,664	3,27,188
Advertisement and Publicity	8,67,431	4,42,279
Other Administrative Expenses	2,65,695	1,69,290
Operations & Maintenance		
Electricity Exp.	19,34,207	
Bulk Purchase of Raw Water	4,85,425	4,27,000
Hire Charges Vehical & Machinery	1,89,088	5,00,849
R&M - Buildings	3,54,520	3,90,449
R&M - Public Toilets	17,915	2,32,667
R&M - Roads	2,09,801	1,17,772
R&M - Bridge & Flyovers	19,285	
R&M - Drains	37,322	
R&M - Water Ways	3,76,089	4,18,574
R&M - Street Lights	3,62,843	
R&M - Plant & Machinery	25,342	29,918

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Penalty & Fines	50	62,500
Road Cutting Charges	2,44,985	1,64,807
Water Tanker Charges	79,250	3,350
Parking Fee	1,16,410	1,03,780
Nal Connection Charges	5,07,100	3,46,000
Builiding Permission	13,173	
Property transfer Charges	3,56,495	6,43,254
RTI	100	482
Misc Fee	5,03,026	42,993
Sewerage Cleaning Charges	2,000	14,000
Pay & Use toilets	28,912	1,970
Sale & Hire Charges		
Sale of Product	360	
Sale of Tender Paper	3,55,820	77,000
Sale of Ration Cards & other forms		25
Other Income		
Interest	64,47,633	51,95,399
Other Income	2,10,398	2,39,635
Grants, Contributions & Subsidies Rec.	5,14,51,685	7,88,86,081
Deposits		
Water Deposite	80,000	45,900
EMD & Security Deposits	1,27,850	64,350
TOTAL	**35,97,89,551**	**37,01,78,593**

R&M - Vehicles	5,49,370	4,13,660
R&M - Furniture		
R&M - Office & Other Equipments	70,040	38,301
R&M - Others	1,47,942	9,42,823
Consumption of Electric Material	2,96,191	1,60,592
Garbage & Clearance Expenses	2,39,981	2,47,196
Jal Awardhan Yojana Main.		46,97,406
Door to Door Kachra Gadi Exp.		33,88,061
Loan & Finance		
Bank Charges	5,873	3,974
Own Programme Exp.		
Election Exp.	6,50,659	
Own Programme Exp.	5,12,834	2,66,099
Nal connection Ghar Ghar		
Revenue ,Grant & Contribution & Subsidies		
PMAY		2,71,50,000
Con for Help of Poor		5,88,600
Sambal Yojana	7,77,000	2,70,000
Ghar Ghar Toilet		4,000
PMAY Grant refunded		1,86,68,302
Fixed Asstes	2,04,39,629	34,57,882
Capital work-in-progress	55,61,086	52,25,720
Deposit & Recoveries		
EMD & Security Deposit	2,00,969	
Loans & Advances	5,000	
Closing Balance		
Cash in Hand		
Cash in Bank	29,32,36,291	26,03,92,933
TOTAL	**35,97,89,551**	**37,01,78,593**

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PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

ABSTRACT SHEET FOR REPOTION ON AUDIT PARAS FOR FINANCIAL YEAR 2022-23

NAME OF ULB : - MUNICIPAL COUNCIL DEORI
NAME OF AUDITOR :- CA PRAMOD SHARMA

Sr No.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
1	Audit of Revenue	Receipts in Rs.				
		2021-22	2022-23	% of Growth		
	A. REVENUE COLLECTION					
a.	Property Tax	6,76,608.00	11,71,552	73.15%	Revenue collection by MC was positive in comparision with the previous FY 2020-21 .	Council Should keep on working towards collection of revenue to maintain there growth in the up coming year.
b.	Consolidated Tax	3,19,496.00	5,06,768	58.61%	Revenue collection by MC was negative in comparision with the previous FY 2020-21 .	Council Should keen focus & strict the team towards collection of revenue to increase there growth in the up coming year.
c	Eduction Cess	27,312.00	42,369	55.13%	Revenue collection by MC was positive in comparision with the previous FY 2020-21 .	Council Should keep on working towards collection of revenue to maintain there growth in the up coming year.
d	Development Cess	2,15,480.00	3,75,986	74.49%	Revenue collection by MC was positive in comparision with the previous FY 2020-21 .	Council Should keep on working towards collection of revenue to maintain there growth in the up coming year.
	TOTAL (A)	12,38,896.00	20,96,675.00			

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	B. NON REVENUE COLLECTION					
a.	Rent of Land & Buliding	15,65,105.00	13,01,932.00	-16.82%	Revenue collection by MC was negative in comparision with the previous FY 2020-21 .	Council Should keen focus & strict the team towards collection of revenue to increase there growth in the up coming year.
b.	Water Tax	29,08,984.00	34,44,785.00	18.42%	Revenue collection by MC was positive in comparision with the previous FY 2020-21 .	Council Should keep on working towards collection of revenue to maintain there growth in the up coming year.
c.	Solid Wastage Management			-	-	-
d.	Other Fees & Taxes	4,18,70,358.00	4,08,93,691.00	-2.33%	Revenue collection by MC was positive in comparision with the previous FY 2020-21 .	Council Should keep on working towards collection of revenue to maintain there growth in the up coming year.
	TOTAL (B)	4,63,44,447.00	4,56,40,408.00			
	GRANT TOTAL (A) + (B)	4,75,83,343.00	4,77,37,083.00			

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Sr No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	01. Some Voucher are found without signed by CMO / President . 02. In some cases we found that council has purchased material from unregistered firms. 03. Some Vouchers are not found at the time of Audit. 04. Some Vouchers are found without Note sheet.	There were some discrepancies observed, they are as follow : • GST TDS & TDS has not been deducted on Some Bills.	01. Council should properly follow the purchase rules. 02. Voucher must be signed by the cncerned officer. 03. Council should purchase material through registered dealer and through proper vaild bill. 04 Sanctioned letter should be attached with Voucher.
3	Audit of Book Keeping	01. Proper Registers which are required to maintained were not found in PWD Department. 02 Book of Account of accounts department were properly Maintained. 03 Store Deptt. : Demand letters were not found for any material as water supply. 04 Fixed Assets Register was not maintained. 05. Charge List & Register were not prepared by the council.	01. Some Record are not Prepared & Maintained by the ULB :- • Grant Register.	01. Council should Maintained All Books of account which are mandatory as per ULB guidelines.
4	Audit of FDRs	2 Fixed Deposit was availablea the end of the year.	1. FDR Renewed timely but it can be funded at higher rate of interest. 2. Municipal council has huge amount in saving account but not invest in Fixed Deposit (FDRs), that's by it decrease in profit.	1. Council should collect quotations from all the banks for better rate of interest on FDR. 2. Council should invest the amonut in FDR rather deposited in Saving Bank Account.

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5	Audit of Tenders / Bids	We examine some Tenders/bids documents. Recored of Tender File are Proper Maintained.	01. All the Tenders have followed competitive tendering procedures 02.During the process of Audit we found that tender fee has been received and performance guarantee both during the construction and maintenance guarantee has received and verified. 03. No Bank guarantee has been received.	Record of Tender File & wids documents should be Properly Maintained.
6	Audit of Grants & Loans	01. Grants Register Was Incomplete. 02. Some Payments were made more than grant amount received.	01.Municipal council has received and utilised grant from Central Govt. 02. Grant Register was found without detail of opening balances, closing balances & amount which paid excessively, form which head it head adjusted. 03. We examine all the grants receive from the State government and its utilization. 04. 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 use for the purpose for which grants have received.	Grants Register must be Prepared as per ULB apporved format.
7	Incidences relating to diversion of fund from Capital receipts/ grants / Loans to Revenue Nature Expenditure and from one scheme / Project to another	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.	No any fund diverson was found	Council must not use any fund other than objective which was sanctioned for

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8	Any Other			
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.	108.69%	Revenue expenses are high in comparation of revenue income	Council should seariously take action to increase revenue collection
b	Percentage of Capital Expenditure with respect to total Expenditure	40.37%	Capital expenditures occupied very much low part of expenditures	Council should make efforts for more capital exp. For the devlopment of council.

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Revised Abstract Sheet For Reporting on Audit Paras

2022-23 INCOME & EXPENDITURE INFORMATION

Sr. No.	Division	District	ULB Name	ULB Type	REVENUE RECEIPTS							CAPITAL 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
1	Sagar	Sagar	Deori	Municipality	27,90,000	40,89,870	20,01,281	20,83,031	3,19,31,519	1,72,05,560	68,02,686		51,53,000	53,62,000	4,09,36,685

TOTAL RECEIPTS	REVENUE EXPENDITURE							TOTAL EXPENDITURE
	ESTABLISHMENT EXPENSES	ADMINISTRATIVE EXPENSE	OPERATION & MAINTENANCE CHARGES	INTEREST & FINANCE CHARGES	OTHER EXPENSES	LOAN REPAYMENT (PRINCIPAL)	OTHER CAPITAL EXPENDITURE	
17	18	19	20	21	22	23	24	25
11,83,55,632	2,86,96,043	43,88,808	53,15,361	5,873	1,83,62,453		2,60,00,715	8,27,69,252

C.M.O.
M.C. Deori (Sagar)

PRAMOD K. SHARMA & CO. ★ CHARTERED ACCOUNTANTS ★