

नगर परिषद् खांड जिला – शहडोल (म.प्र.)



अंकक्षण

वित्तीय वर्ष 2022–23

अंकक्षण फर्म
राहुल रावत एण्ड कं.
(चार्टड एकाउंटेंट)

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Audit Observation

**Receipt & Payment Accounts as on
31.03.2023**

**Income & Expenditure Account as on
31.03.2023**

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AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL KHAND, DISTRICT SHAHDOL (M.P)** for the year ended 31st March 2023, 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 2023.

UDIN- 23439685BGYNQE3897

Date- 29/09/2023

For Rahul Rawat & Co.

Chartered Accountant



MUNICIPAL COUNCIL KHAND

AUDIT OBSERVATIONS

Audit of Revenue

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 files of Receipt Book and verified that the money received is duly deposited in respective Bank Account.
- CMO gives 2 Working days for the Deposition of Money to the Bank but at the time of auditing we found that there is no delay in deposit the amount of revenue collected.
- Cash Book has been verified with Receipts.
- Annual recovery sheet has been provided by the council and it had good collections 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 was no any FDR made by the council during the period and no other deposit was found at the end of the year.
- No, we have not seemed any Investment on lesser interest rate.



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 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.
- 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 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 and we duly satisfied with them, however, some observations have been seen and mentioned in this report.
- Double entry system of accounting is not in practice in the council.
- Except Cash book, some of registers/records have not been maintained properly. Observations in respect of records of ULB are as follows –

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.
- EMD register was not found during the audit.
- Deduction register was not maintained by the council.



Store Department

During the examination of stock records, we found that registers were maintained well. All the balances of stock items have been duly brought forward from previous year. Although as per our observation, some irregularities were found 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 during the audit we have not found such demand letters for issuing the store material.

Revenue Department

During the examination of revenue records, we found that records were maintained well and balances of dues were brought forward from previous year properly. As per our observation, the revenue collections were duly deposited during the year.



Sanitation Department

We did not find the record of sanitation department during the audit.

Audit comments/suggestions are as follow -

- Chemicals/Materials utilization registers were not found during the audit.
- Separate record was not found for light repairing.
- GPS system was not available for vehicles.

Establishment Department

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

PWD Department

Our observations are as follow in respect of Public Works Department -

- During the audit, we did not find any record of Public Works 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 found during the audit.
- Repairing and maintenance register should be maintained and updated timely.

Audit of FDRs

- While auditing, we found that there was no FDRs made by the council.



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.

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 has no any loan liability.

FOR RAHUL RAWAT & CO.
Chartered Accountants



MUNICIPAL COUNCIL KHAND

District - Shahdol

RECEIPT & PAYMENT ACCOUNT

As On 31.03.2023

Head of Account	Schedule No.	Municipal Council Khand		Head of Account	Schedule No.	Municipal Council Khand	
		1-Apr-22 to 31-Mar-23				1-Apr-22 to 31-Mar-23	
Opening Balance			3,01,59,423.57	REVENUE / CAPITAL EXPENDITURE			3,14,47,016.12
Cash Balance				Administrative Expenses (प्रशासनिक व्यय)	RP-9	12,89,998.20	
Bank Balance		3,01,59,423.57		xx	RP-10	38,71,152.86	
REVENUE/CAPITAL RECEIPT				Deposit Paid - (भुगतान निक्षेप)	RP-11	3,70,814.00	
Assigned Revenues & Compensation	RP-1	1,46,56,146.00	4,21,55,611.00	Establishment Expenses (स्थापना व्यय)	RP-12	1,62,64,801.00	
Deposits Received - (प्राप्त निक्षेप)	RP-2	1,53,000.00		Fixed Assets (अचल संपत्तिया)	RP-13	14,50,960.70	
Fees & User Charges (शुल्क / उपभोक्ता प्रभार)	RP-3	5,95,416.00		Interest & Finance Charges (व्याज / वित्त प्रभार)	RP-14	1,416.00	
Grants,Contribution for specific purposes	RP-4	2,61,81,000.00		Operations & Maintenance (परिचालन / अनुरक्षण)	RP-15	76,24,686.36	
Rental Income from Municipal Properties	RP-5	50,345.00		Recoveries payable - Expenses (वसूली देयक)	RP-16	1,63,187.00	
Sale & Hire Charges (विक्रय / भाडा प्रभार)	RP-6	1,05,635.00		Scheme Expenses -(योजना व्यय)	RP-17	4,10,000.00	
Tax Revenue (करो से आय)	RP-7	3,10,970.00		Closing Balance			4,08,68,022.05
Income from Investments (व्याज प्राप्त)	RP-8	1,03,099.00		Cash Balance			
Amount Return			3.60	Bank Balance		4,08,68,022.05	
			7,23,15,038.17				7,23,15,038.17

FOR RAHUL RAWAT & Co.
Chartered Accountants



Chief Municipal Officer
Municipal Council Khand
District - Shahdol

Accountant
Municipal Council Khand
District - Shahdol

Schedule RP-1 : Assigned Revenues & Compensation

Particulars	Amount
Compensation-Octroi (चुंगी)	1,44,50,687
Compensation-Stamp Duties (मुद्रांक शुल्क)	2,05,459
Total : Assigned Revenues & Compensation	1,46,56,146.00

Schedule RP-2 : Deposits Received

Particulars	Amount
Earnest Money Deposit (अमानत प्राप्त)	1,53,000.00
Total : Deposits Received	1,53,000.00

Schedule RP-3 : Fees & User Charges

Particulars	Amount
Audit Aapatti Shulk - (ऑडिट-आपत्ति-शुल्क)	93,164
Charges for NOC-Charges (आनापत्ति प्रमाण पत्र)	5,640
Entry Fee-Bus Stand (बस स्टैंड आय)	76,880
Fee-Birth & Death Registration (जन्म मृत्यु प्रमाण)	20
Fee-Copy of Certificate/Extract (प्रमाण पत्र शुल्क)	334
Fee-RTI Act (आर टी आई)	156
Other Income (अन्य आय)	2,84,689



Permission Fee-Building Plan (भवन निर्माण अनुमति)	1,03,000
User Charges-Septic Tank Cleaning (सेप्टिक टैंक सफ)	10,000
User Charges-Water Supply by Tanker (पानी टैंकर)	18,400
Voter List Copy/print	3,133
Total : Fees & User Charges	5,95,416.00

Schedule RP-4 : Grants,Contribution for specific purposes

Particulars	Amount
Grant GoI - 15th Finance (15 वित्त आयोग)	73,68,000
Grant Go MP - Ladli Behana Yojana	75,000
Grant GoMP- Mulbhoot (मूलभूत सुविधा)	24,90,000
Grant GoMP- Other Grant (अन्य अनुदान)	1,24,05,000
Grant GoMP- Road Development (सड़क मरम्मत)	16,93,000
Grant GoMP- State Finance Commission (राज्य वित्त)	20,85,000
Grant GoMP_ Antyosthi Sahayta	65,000
Total : Grants,Contribution for specific purposes	2,61,81,000.00

Schedule RP-5 : Rental Income from Municipal Properties

Particulars	Amount
Rent-Market (बाजार बटक)	50,345.00
Total : Rental Income from Municipal Properties	50,345.00



Schedule RP-6 : Sale & Hire Charges

Particulars	Amount
Sales Of Flags	12,635
Sale-Tender (टेंडर से आय)	93,000
Total : Sale & Hire Charges	1,05,635.00

Schedule RP-7 : Tax Revenue

Particulars	Amount
Education Cess - Current (शिक्षा उपकार - चालू)	1,837
Property Tax - Current (सम्पत्ति कर चालू)	91,289
Samekit Kar-Consolidated - Curren(समेकित कर - चालू)	1,14,456
Surcharge Tax on Others (सरचार्ज)	15,268
Urban Development Cess CCurrent - नगरीय विकाश उपकार	1,840
Water Tax - Current (जल कर - चालू)	86,280
Total : Tax Revenue	3,10,970.00

Schedule RP-8 : Income from Investments

Particulars	Amount
Income from Investments (व्याज प्राप्त)	1,03,099
Total : Income from Investments	1,03,099.00

FOR RAHUL RAWAT & Co.
Chartered Accountants

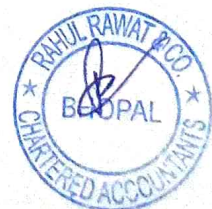


Schedule RP-09 : Administrative Expenses

Particulars	Amount
Advertisement Expense (विज्ञापन व्यय)	1,45,023
Audit Fee- Internal for External Agencies (ऑडिट फी)	41,300
Consultancy Fee & Charge (सलाहकार फीस)	64,425
Cultural Event Expense (कार्यक्रम व्यय)	5,23,410
DSC डिजिटल सिग्नेचर	31,500
Legal Expenses (कानूनी व्यय)	31,915
Newspapers (न्यूज पेपर बिल)	6,315
Printing and Stationery (मुद्रांकन/लेखकान व्यय)	3,09,987
Technical Fees	11,800
Telephone Expense (टेलीफोन व्यय)	24,849
Web,Internet Expense (इंटरनेट व्यय)	99,474
Total : Administrative Expenses	12,89,998.20

Schedule RP-10 : Capital Work-in-Progress

Particulars	Amount
COstruction- Electricity Poll (विधुत खम्बे)	97,895
Construction - FSTP	3,96,574
Construction - MRF Center	96,861
Construction-Public Convenience/Toilet	1,34,862
Construction - Roads & Bridges-Concrete Road	3,78,856



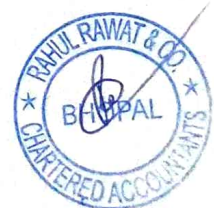
Construction-Roads & Bridges-WBM Roads	8,53,016
Construction-Sewerage and Drainage-Drain-Open	9,52,928
Construction Shed	89,824
Scheme Expense - मुख्यमंत्री अधोसंरचना तृतीय चरण	8,70,337
Total : Capital Work-in-Progress	38,71,152.86

Schedule RP-11 : Deposit Paid

Particulars	Amount
Return - Earnest Money Deposit (अमानत वापसी)	2,09,500
Return -Security Deposit	1,61,314
Total : Deposit Paid	3,70,814.00

Schedule RP-12 : Establishment Expenses

Particulars	Amount
Arrears Salary (बकाया वेतन)	1,20,687
Contribution-Family Pension (पेंशन)	85,150
Employee - Advance (कर्मचारी - अग्रिम)	50,000
Employee Insurance - LIC	37,792
E.P.F.	11,42,966
G.P.F (जी पी एफ)	12,98,005
Mayor & Councillor Training Expenses	81,224
Remuneration & Fee-Mayor-in-Council (मानदेय)	2,00,015



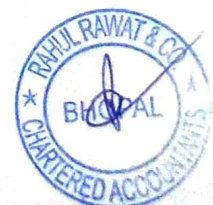
Salaries & Allowances-(वेतन स्थाई कर्मचारी)	97,96,845
Uniform Allowance (ड्रेस अलाउंस)	49,020
Wages-Temporary Staff (वेतन अस्थाई कर्मचारी)	34,03,097
Total : Establishment Expenses	1,62,64,801.00

Schedule RP-13 : Fixed Assets

Particulars	Amount
Air Conditioner (ए.सी क्रय)	40,295
Cooler Purchased	19,588
Dustbin Purchased	3,50,190
Feedback Machine	15,000
Furniture & Fixtures-Other (फर्नीचर क्रय)	1,19,350
Garbage Vehicle - (हाथढेला)	76,398
Hand Rickshaw - (हाथ रिक्शा)	1,53,999
MotorPump - मोटर क्रय	1,08,610
Office & Other Equipments (कार्यालय उपकरण क्रय)	57,531
Vehicle Purchased Tanker टैंकर	5,10,000
Total : Fixed Assets	14,50,960.70

Schedule RP-14 : Interest & Finance Charges

Particulars	Amount
Bank Charges (बैंक चार्ज)	1,416
Total : Interest & Finance Charges	1,416.00



Schedule RP-15 : Operations & Maintenance

Particulars	Amount
Bulk Purchase-Stationery (लेखांकन सामग्री क्रय)	1,27,205
Bulk Purchase_Other	2,23,605
Electrical store (विधुत सामग्री क्रय)	8,37,725
Electricity Expense (विधुत बिल)	12,19,068
Fire Woods -जलौव-लकडी-भुगतान	10,000
Flag Purchased	60,000
Fuel, Petrol & Diesel-(डीजल व्यय)	15,43,371
Gps Recharge - Vehicle	20,000
Hire Charges-Machinery (मशीन किराया)	5,31,314
Hire Charges-Vehicle (वाहन किराया)	1,61,600
Insurance-Vehicle (वाहन बीमा)	47,745
Other Expenses - (अन्य व्यय)	14,413
Painting Works	5,19,009
Pyaaau Material	1,110
R & M Computer	39,850
R & M-Concrete Road (सड़क मरम्मत)	5,56,580
R & M - Electricity	9,050
R & M Infra Assets (अन्य मरम्मत)	79,084
R & M-Motor Pump (मोटर पंप मरम्मत)	1,59,972
R & M-Other Office Equipment (कार्यालय उपकरण)	88,697
R & M-Public Light Others (विधुत मरम्मत)	9,855
R & M - Toilet (शौचालय-मरम्मत)	15,629



R & M-Vehicle (वाहन मरम्मत)	4,15,403
R & M-Water-Hand Pump (हैंडपंप मरम्मत)	2,31,989
Sanitation/Conservancy Material (सफाई सामग्री क्रय)	2,60,845
Water Ways Material (जल प्रदाय सामग्री क्रय)	4,41,569
Total : Operations & Maintenance	76,24,686.36

Schedule RP-16 : Recoveries payable - Expenses

Particulars	Amount
Duties / Taxes - Expenses (कर भुगतान)	1,63,187
Total : Recoveries payable - Expenses	1,63,187.00

Schedule RP-17 : Scheme Expenses

Particulars	Amount
Scheme Expenses- Ankur Abhiyan	10,000
Scheme Expenses - अनुगृह सहायता	4,00,000
Total : Scheme Expenses	4,10,000.00

FOR RAHUL RAWAT & Co.
Chartered Accountants



MUNICIPAL COUNCIL KHAND

District - Shahdol

INCOME & EXPENDITURE ACCOUNT

As On 31.03.2023

Head of Account	Schedule No.	Municipal Council Khand		Head of Account	Schedule No.	Municipal Council Khand	
		1-Apr-22 to 31-Mar-23	1-Apr-22 to 31-Mar-23			1-Apr-22 to 31-Mar-23	1-Apr-22 to 31-Mar-23
REVENUE EXPENDITURE				REVENUE RECEIPT			
Administrative Expenses (प्रशासनिक व्यय)	IR-7	12,89,998.20	2,55,90,901.56	Assigned Revenues & Compensation	IR-1	1,46,56,146.00	2,57,70,391.00
Establishment Expenses (स्थापना व्यय)	IR-8	1,62,64,801.00		Fees & User Charges (शुल्क / उपयोगिता प्रभार)	IR-2	5,95,416.00	
Interest & Finance Charges (व्याज / वित्त प्रभार)	IR-9	1,416.00		Grants, Contribution for specific purposes		99,48,780.00	
Operations & Maintenance (परिचालन / अनुरक्षण)	IR-10	76,24,686.36		Rental Income from Municipal Properties	IR-3	50,345.00	
Scheme Expenses -(योजना व्यय)	IR-11	4,10,000.00		Sale & Hire Charges (विक्रय / भाडा प्रभार)	IR-4	1,05,635.00	
				Tax Revenue (करों से आय)	IR-5	3,10,970.00	
				Income from Investments (व्याज प्राप्त)	IR-6	1,03,099.00	
EXCESS OF INCOME OVER EXPENDITURE							
							2,57,70,391.00

FOR RAHUL RAWAT & Co.

Chartered Accountants



Chief Municipal Officer
Municipal Council Khand
District - Shahdol

Accountant
Municipal Council Khand
District - Shahdol

Schedule IE-1 : Assigned Revenues & Compensation

Particulars	Amount
Compensation-Octroi (चुंगी)	1,44,50,687
Compensation-Stamp Duties (मुद्रांक शुल्क)	2,05,459
Total : Assigned Revenues & Compensation	1,46,56,146.00

Schedule IE-2 : Fees & User Charges

Particulars	Amount
Audit Aapatti Shulk - (ऑडिट-आपत्ति-शुल्क)	93,164
Charges for NOC-Charges (आनापत्ति प्रमाण पत्र)	5,640
Entry Fee-Bus Stand (बस स्टैंड आय)	76,880
Fee-Birth & Death Registration (जन्म मृत्यु प्रमाण)	20
Fee-Copy of Certificate/Extract (प्रमाण पत्र शुल्क)	334
Fee-RTI Act (आर टी आई)	156
Other Income (अन्य आय)	2,84,689
Permission Fee-Building Plan (भवन निर्माण अनुमति)	1,03,000
User Charges-Septic Tank Cleaning (सेप्टिक टैंक सफ)	10,000
User Charges-Water Supply by Tanker (पानी टैंकर)	18,400
Voter List Copy/print	3,133
Total : Fees & User Charges	5,95,416.00

Schedule IE-3 : Rental Income from Municipal Properties

Particulars	Amount
Rent-Market (बाजार बडक)	50,345.00
Total : Rental Income from Municipal Properties	50,345.00



Schedule IE-4 : Sale & Hire Charges

Particulars	Amount
Sales Of Flags	12,635
Sale-Tender (टेंडर से आय)	93,000
Total : Sale & Hire Charges	1,05,635.00

Schedule IE-5 : Tax Revenue

Particulars	Amount
Education Cess - Current (शिक्षा उपकार - चालू)	1,837
Property Tax - Current (सम्पत्ति कर चालू)	91,289
Samekit Kar-Consolidated - Curren(समेकित कर - चालू)	1,14,456
Surcharge Tax on Others (सरचार्ज)	15,268
Urban Development Cess CCurrent - नगरीय विकाश उपकार	1,840
Water Tax - Current (जल कर - चालू)	86,280
Total : Tax Revenue	3,10,970.00

Schedule IE-6 : Income from Investments

Particulars	Amount
Income from Investments (व्याज प्राप्त)	1,03,099
Total : Income from Investments	1,03,099.00

FOR RAHUL RAWAT & Co.
Chartered Accountants



Schedule IE-07 : Administrative Expenses

Particulars	Amount
Advertisement Expense (विज्ञापन व्यय)	1,45,023
Audit Fee- Internal for External Agencies (ऑडिट फी)	41,300
Consultancy Fee & Charge (सलाहकार फीस)	64,425
Cultural Event Expense (कार्यक्रम व्यय)	5,23,410
DSC डिजिटल सिग्नेचर	31,500
Legal Expenses (कानूनी व्यय)	31,915
Newspapers (न्यूज पेपर बिल)	6,315
Printing and Stationery (मुद्रांकन/लेखकान व्यय)	3,09,987
Technical Fees	11,800
Telephone Expense (टेलीफोन व्यय)	24,849
Web,Internet Expense (इंटरनेट व्यय)	99,474
Total : Administrative Expenses	12,89,998.20

Schedule IE-8 : Establishment Expenses

Particulars	Amount
Arrears Salary (बकाया वेतन)	1,20,687
Contribution-Family Pension (पेंशन)	85,150
Employee - Advance (कर्मचारी - अग्रिम)	50,000
Employee Insurance - LIC	37,792
E.P.F.	11,42,966
G.P.F (जी पी एफ)	12,98,005
Mayor & Councillor Training Expenses	81,224
Remuneration & Fee-Mayor-in-Council (मानदेय)	2,00,015



Salaries & Allowances-(वेतन स्थाई कर्मचारी)	97,96,845
Uniform Allowance (ड्रेस अलाउंस)	49,020
Wages-Temporary Staff (वेतन अस्थायी कर्मचारी)	34,03,097
Total : Establishment Expenses	1,62,64,801.00

Schedule IE-9 : Interest & Finance Charges

Particulars	Amount
Bank Charges (बैंक चार्ज)	1,416
Total : Interest & Finance Charges	1,416.00

Schedule IE-10 : Operations & Maintenance

Particulars	Amount
Bulk Purchase-Stationery (लेखांकन सामग्री क्रय)	1,27,205
Bulk Purchase_Other	2,23,605
Electrical store (विधुत सामग्री क्रय)	8,37,725
Electricity Expense (विधुत बिल)	12,19,068
Fire Woods -जलॉव-लकडी-भुगतान	10,000
Flag Purchased	60,000
Fuel, Petrol & Diesel-(डीजल व्यय)	15,43,371
Gps Recharge - Vehicle	20,000
Hire Charges-Machinery (मशीन किराया)	5,31,314
Hire Charges-Vehicle (वाहन किराया)	1,61,600
Insurance-Vehicle (वाहन बीमा)	47,745
Other Expenses - (अन्य व्यय)	14,413
Painting Works	5,19,009



Pyaaau Material	1,110
R & M Computer	39,850
R & M-Concrete Road (सड़क मरम्मत)	5,56,580
R & M - Electricity	9,050
R & M Infra Assets (अन्य मरम्मत)	79,084
R & M-Motor Pump (मोटर पंप मरम्मत)	1,59,972
R & M-Other Office Equipment (कार्यालय उपकरण)	88,697
R & M-Public Light Others (विधुत मरम्मत)	9,855
R & M - Toilet (शौचालय-मरम्मत)	15,629
R & M-Vehicle (वाहन मरम्मत)	4,15,403
R & M-Water-Hand Pump (हैंडपंप मरम्मत)	2,31,989
Sanitation/Conservancy Material (सफाई सामग्री क्रय)	2,60,845
Water Ways Material (जल प्रदाय सामग्री क्रय)	4,41,569
Total : Operations & Maintenance	76,24,686.36

Schedule IE-11 : Scheme Expenses

Particulars	Amount
Scheme Expenses- Ankur Abhiyan	10,000
Scheme Expenses - अनुगह सहायता	4,00,000
Total : Scheme Expenses	4,10,000.00

FOR RAHUL RAWAT & Co.
Chartered Accountants



MUNICIPAL COUNCIL KHAND

DISTRICT - SHAHDOL

BANK BALANCE SHEET 2022-23

As On 31.March.2023

S.No.	Name of Bank	Account No.	BANK BALANCE		CASH BOOK BALANCE		Opening Difference	Closing Difference	During the Month Difference
			Opening Balance	Closing Balance	Opening Balance	Closing Balance			
1	State Bank Of India	11504095569	8,53,399.80	9,05,126.80	8,53,399.80	9,05,126.80	-	-	-
2	Central Bank Of India	2228704573	7,09,352.00	7,30,075.00	7,09,352.00	7,30,075.00	-	-	-
3	Indian Bank	22083624554	16,58,657.00	17,17,279.00	16,58,657.00	17,17,279.00	-	-	-
4	Sahakari Bank	585007036240	29,73,656.00	37,76,215.00	29,73,656.00	38,11,215.00	-	(35,000.00)	35,000.00
5	State Bank Of India	36958058309	2,77,698.87	12,91,102.35	2,77,698.87	12,91,102.35	-	-	-
6	State Bank Of India	63003148287	2,35,85,896.50	3,23,12,460.50	2,35,85,896.50	3,23,12,460.50	-	-	-
7	Indian Bank	22083583876	1,00,763.40	1,00,763.40	1,00,763.40	1,00,763.40	-	-	-
	Total		3,01,59,423.57	4,08,33,022.05	3,01,59,423.57	4,08,68,022.05	-	(35,000.00)	35,000.00

FOR RAHUL RAWAT & Co.
Chartered Accountants

[Signature]
सेवापाल
नगर परिषद खांड
जिला - शाहडोल (मध्य प्रदेश)

[Signature]
मुख्य नगरपालिका अधिकारी
नगर परिषद खांड
जिला - शाहडोल (मध्य प्रदेश)

Municipal Council Khand
Dist - Shahdol
Bank Recounciliation Statement
Bank - Jila Shahkari Bank
Account No - 585007036240
F.Y. - 2022-23

Closing Balance As Per Pass Book			37,76,215.00
Amount Received In Cash Book but not in Pass Book	Date	Amount	35,000.00
	23-Mar	35,000.00	
		35,000.00	
Closing Balance As Per Cash Book			38,11,215.00

38,11,215.00

FOR RAHUL RAWAT & Co.
Chartered Accountants



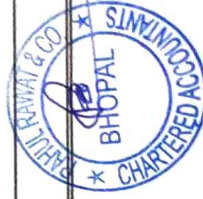
REVISED ABSTRACT SHEET FOR REPOTION ON AUDIT PARAs FOR FINANCIAL YEAR 2022-23

NAME OF ULB :- KHAND
NAME OF AUDITOR :- Rahul Rawat & CO.

Sr No.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
		Receipts in Rs.		% of Growth		
1	Audit of Revenue	2021-22	2022-23			
A. REVENUE COLLECTION						
a.	Property Tax	73,333.00	91,289.00	24.49%	Tax collection has increased with a good rate.	Council Should keep on working towards increasing or maintaining the growth rate in the up coming years.
b.	Consolidated Tax	69,240.00	1,14,456.00	65.30%	Tax collection has increased excellently.	Council Should keep on working towards increasing or maintaining the growth rate in the up coming years.
c.	Devlopment Cess	1,469.00	1,840.00	25.26%	Cess collection has increased with a good rate.	Council should take action towards increasing revenue and pay deep attention for generating more revenue.
d.	Education Cess	1,469.00	1,837.00	25.05%	Cess collection has increased with a good rate.	Council should take action towards increasing revenue and pay deep attention for generating more revenue.
TOTAL (A)		1,45,511	2,09,422			

B. NON REVENUE COLLECTION						
a.	Rent of Land & Buliding/Shops	18,298.00	50,345.00	175.14%	Rent collection has increased excellently.	Council should take action towards increasing or maintaining such a high recovery rate.
b.	Water Tax	39,123.00	86,280.00	120.54%	Water tax collection has increased excellently.	Council should take action towards increasing or maintaining such a high recovery rate.
c.	Solid Wastage Management	-	-	0.00%	No Observation	No Suggestion
d.	Other Fees & Taxes	2,59,431.00	5,76,644.00	122.27%	Other tax and fees collection has increased gracefully.	Council should take action towards increasing or maintaining such a high recovery rate.
TOTAL (B)		3,16,852	7,13,269			

GRANT TOTAL (A) + (B) 4,62,363.00 9,22,691.00



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, all the vouchers we audited were found without serial number.	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.	As per our observation, some irregularities were found 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 audit, we couldn't examine the tender files due to non-availability of tender register and files so we are unable to comment upon process and authenticity of tenders.	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.	2049.78%	The total expenses are very high in comparison of revenue income.	Council should make more efforts to meet out the Expenditure from its Revenue Receipts.
b	Percentage of Capital Expenditure with respect to total Expenditure	17.13%	No Such Major Observation found	The capital expenditures are having very low part among 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.	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 BRs.

Date :
Place : Shahdol

For RAHUL RAWAT & CO.
Chartered Accountants



Revised Abstract Sheet For Reporting on Audit Paras

2022-23 INCOME & EXPENDITURE INFORMATION

Sr. No.	Division	District	ULB Name	ULB Type	REVENUE RECEIPTS						
					PROPERTY TAX	OTHER TAX REVENUE	FEE & USER CHARGES	REVENUE FROM MUNICIPAL PROPERTY	ASSIGNED REVENUE	REVENUE GRANTS, CONTRIBUTION & SUBSIDIES	OTHER INCOME
1	2	3	4	5	6	7	8	9	10	11	12
1	Shahdol	Shahdol	Khand	Municipal Council	91289	219681	595416	50345	14656146	4323000	208734

CAPITAL RECEIPTS				TOTAL RECEIPTS	REVENUE EXPENDITURE						TOTAL EXPENDITURE	
CAPITAL RECEIPTS	CENTRAL FINANCE COMMISSION RECEIPTS	STATE FINANCE COMMISSION RECEIPTS	OTHER GRANTS		ESTABLISHMENT EXPENSES	ADMINISTRATIVE EXPENSES	OPERATION & MAINTENANCE CHARGES	INTEREST & FINANCE CHARGES	OTHER EXPENSES	LOAN REPAYMENT (PRINCIPAL)	OTHER CAPITAL EXPENDITURE	
13	14	15	16	17	18	19	20	21	22	23	24	25
0	7368000	2085000	12405000	2,01,44,611.00	16264801	1289998.2	7624686.36	1416	573187	0	5322113.56	#####

For Rahul Rawat & CO.
Chartered Accountants

