

# नगर परिषद् सुठालिया

जिला – राजगढ़ (म.प्र.)



अंकेक्षण

वित्तीय वर्ष 2022-23

राहुल रावत एण्ड कं.  
(चार्टर्ड एकाउंटेंट)

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**Audit Observation**

**Income & Expenditure Account  
as on 31.03.2023**

**Receipt & Payment Account  
as on 31.03.2023**

**Abstract Sheet**



## **AUDIT REPORT**

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL SUTHALIYA, DISTRICT RAJGARH (M.P)** for the year ended 31<sup>st</sup> 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 31<sup>st</sup> March 2023.

UDIN-

**For Rahul Rawat & Co.**

Date-

**Chartered Accountant****Rahul Rawat  
( Partner)****FRN No. - 025933C**

# MUNICIPAL COUNCIL SUTHALIYA

## AUDIT OBSERVATIONS

### Audit of Revenue

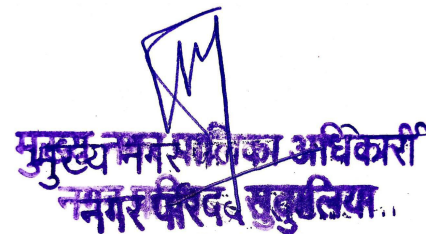
- We have audited the resources of revenue on the sample basis.
- Yes, we checked some Revenue receipts from the counter files of Receipt Book and verified that the money received is duly deposited in respective Bank Account.
- CMO gives 2 Working days for Deposit the Money to the Bank but at the time 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 but it had poor revenue collection, during the year. Quarterly recovery sheet was not available during the audit, so we are unable to comment upon comparison of quarter wise revenue recovery.



- There was no FDR made by the council up to the end of the year.
- No, we have not seemed any Investment on lesser interest rate.

### **Audit of Expenditures**

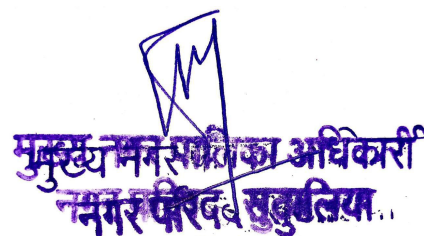
- We covered the Expenditures on the sample basis during the process of Audit.
- We have checked entries in cash book with respective vouchers and found them satisfactory.
- While checking Accountant Cash Book, all the bills and vouchers were satisfactory according to books. However during the audit of vouchers, some mild observations were found and made them rectified at the time and suggested to pay attention ahead. Some observations are as follow -
- 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 Accounting System has been applied in the ULB but completed only up to 2018. Currently it is not being practiced.



- 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 & SD registers was not found during the audit.
- Bank Reconciliation Statements were not prepared by the ULB.
- Employee Advances have been given during the year but advance register was not found during the audit.
- We also found that there was a difference between cashbook closing balance as on 31.03.2023 & opening balance on 01.04.2023 of Rs.33605890/-



## **Store Department**

During the examination of stock records, we found that registers were not maintained properly. 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 store keeper has not obtained the 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. The average percentages of revenue recovery were 25.70% and 30.12%



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respectively against various heads of current and outstanding dues. Council should make such policies and increase revenue recovery so that council could have more liquidity.

### **Sanitation Department**

We did not find the record of sanitation department during the audit. Audit comments/suggestions are as follow -

- Separate records were not kept for vehicle and light repairing.
- Chemical usage register was not found during the audit.
- All the log books should be filled on daily basis with reference of diesel register and officer in-charge should verify them timely.
- Since diesel register was not found during the audit so we could not verify the log books and fuel used.
- GPS system was not available for vehicles.



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## **Establishment Department**

- Charge file or register was not found during the audit so we could not verify the accountability of staff.

## **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.



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

### **Audit of FDRs**

- While auditing, we found that there was no any FDR 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 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.
- Council has not received any Bank Guarantee during the year.



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## 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.
- During the Audit, no document provided by ULB related to Loan.

**For, RAHUL RAWAT & CO.**

**Chartered Accountants**

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**(Partner)**

**MUNICIPAL COUNCIL SUTHALIYA**  
**District- Rajgarh**  
**INCOME & EXPENDITURE ACCOUNT**  
**As On 31.03.2023**

Head of Account	Schedule No.	Municipal Council Suthaliya		Head of Account	Schedule No.	Municipal Council Suthaliya	
		1-Apr-22 to 31-Mar-23				1-Apr-22 to 31-Mar-23	
REVENUE / CAPITAL EXPENDITURE			42,572,959.00	REVENUE/CAPITAL RECEIPT			43,359,349.00
Administrative Expenses (प्रशासनिक व्यय)	IE-6	1,924,911.00		Assigned Revenues & Compensation	IE-1	14,988,423.00	
Establishment Expenses (स्थापना व्यय)	IE-7	22,953,540.00		Fees & User Charges (शुल्क / उपभोक्ता प्रभार)	IE-2	3,133,379.00	
Interest & Finance Charges (व्याज / वित्त प्रभार)	IE-8	295.00		Grants,Contribution for specific puEoses		19,736,250.00	
Operations & Maintenance (परिचालन / अनुरक्षण)	IE-9	15,171,924.00		Rental Income from Municipal Properties	IE-3	1,694,436.00	
Scheme Expenses -(योजना व्यय)	IE-10	1,165,210.00		Tax Revenue (करो से आय)	IE-4	2,276,042.00	
Programee Expenses- (कार्यक्रम व्यय)	IE-11	1,357,079.00		Income from Investments (व्याज प्राप्त)	IE-5	1,530,819.00	
EXCESS OF INCOME OVER EXPENDITURE		786,390.00	786,390.00				
			43,359,349.00				43,359,349.00

FOR Rahul Rawat & Co.  
Chartered Accountants

मुख्य नगरपालिका अधिकारी  
नगरपालिका सुथालिया



### Schedule-IE-1 : Assigned Revenues & Compensation

Particulars	Amount
Compensation-Octroi (चुंगी)	11,373,335.00
Compensation- VAT Tax	2,968,519.00
Compensation-Stamp Duties (मुद्रांक शुल्क)	646,569.00
<b>Total : Assigned Revenues &amp; Compensation</b>	<b>14,988,423.00</b>

### Schedule IE-2 : Fees & User Charges

Particulars	Amount
Mutation Fee (नामांतरण शुल्क)	253,000.00
Other Income (अन्य आय)	1,091,646.00
Amimal Registration Fees (पशु पंजीयन शुल्क)	1,682,583.00
Entry Fees - Bus Stand (बस स्टैंड से आय)	100,150.00
Permission Fee - Building Planning (भवन अनुमति)	6,000.00
<b>Total : Fees &amp; User Charges</b>	<b>3,133,379.00</b>

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**Schedule IE-3 : Rental Income from Municipal Properties**

Particulars	Amount
Rent-Market (बाजार बैठक)	168,550.00
Rent - Shopping Complex (दूकान किराया)	15,386.00
Shop Premium (दूकान नीलामी)	1,510,500.00
<b>Total : Rental Income from Municipal Properties</b>	<b>1,694,436.00</b>

**Schedule IE-4 : Tax Revenue**

Particulars	Amount
Education Cess - Current - (शिक्षा उपकर चालू)	121,354.00
Property Tax - Current - (संपत्तिकर चालू)	470,090.00
Samekit Kar - Consolidated - Current (समेकित कर चालू)	548,369.00
Urban Development Cess - Current (नगरीय विकास उपकर चालू)	131,519.00
Water tax - Current (जल कर चालू)	1,004,710.00
<b>Total : Tax Revenue</b>	<b>2,276,042.00</b>

**Schedule IE-5 : Income from Investments**

Particulars	Amount
Income from Investments (व्याज प्राप्त)	1,530,819.00
<b>Total : Income from Investments</b>	<b>1,530,819.00</b>

  
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**Schedule -IE-06 Administrative Expenses (प्रशासनिक व्यय)**

Particulars	Amount
Advertisement Expense (विज्ञापन व्यय)	305,446.00
Consultancy Fee & Charge (सलाहकार फीस)	275,280.00
Legal Expenses (कानूनी व्यय)	76,618.00
Newspapers (न्यूज़ पेपर बिल)	26,920.00
Postage Expense (डाक व्यय)	148.00
Printing and Stationery (मुद्रांकन/लेखकान व्यय)	788,767.00
Cultural Event Expenses	399,316.00
Web,Internet Expense (इंटरनेट व्यय)	52,416.00
<b>Total : Administrative Expenses</b>	<b>1,924,911.00</b>

  
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### Schedule IE-7 : Establishment Expenses

Particulars	Amount
Contribution-Family Pension (पेंशन)	152,657.00
Employee Loan	344,376.00
G.P.F (जी पी एफ)	480,750.00
Leave Encashment (अवकाश नगदीकरण)	290,900.00
LIC INSTTALMENT	13,941.00
Medical Allowance	30,000.00
Remuneration & Fee-Mayor-in-Council (मानदेय)	147,400.00
Salaries & Allowances-(वेतन स्थाई कर्मचारी)	8,274,162.00
Uniform Allowance (ड्रेस अलाउंस)	418,976.00
Wages-Temporary Staff (वेतन अस्थाई कर्मचारी)	12,800,378.00
<b>Total : Establishment Expenses</b>	<b>22,953,540.00</b>

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### Schedule IE-8 : Interest & Finance Charges

Particulars	Amount
Bank Charges	295.00
<b>Total : Interest &amp; Finance Charges</b>	<b>295.00</b>

### Schedule IE-9 : Operations & Maintenance

Particulars	Amount
Disaster Managment	35,494.00
Electrical store (विधुत सामग्री क्रय)	1,388,024.00
Electricity Expense (विधुत बिल)	3,134,461.00
Fuel, Petrol & Diesel-(डीजल व्यय)	820,927.00
Hire Charges-Machinery (मशीन किराया)	1,328,270.00
Hire Charges-Vehicle (वाहन किराया)	161,226.00
Insurance- Vehicle	35,202.00
O & M-Water Tankers (टैंकर से पानी सप्लाई)	7,200.00
Other Expenses - (अन्य व्यय)	472,344.00
Other Material	478,847.00
Painting Work	462,220.00
R & M-Building Office (कार्यालय मरम्मत)	102,910.00
R&M Computer	88,020.00
R & M-Concrete Road (सड़क मरम्मत)	130,032.00
R & M Infra Assets (अन्य मरम्मत)	107,155.00
R & M-Other Office Equipment (कार्यालय उपकरण)	47,876.00
R & M-Park,Nurseries & Garden (पार्क मरम्मत)	247,473.00
R & M-Public Light Others (विधुत मरम्मत)	7,090.00

  
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R & M-Vehicle (वाहन मरम्मत)	554,192.00
R & M-Water-Hand Pump (हैंडपंप मरम्मत)	1,072,428.00
R & M-Waterways (जलप्रदाय मरम्मत)	44,886.00
Sanitation/ Conservancy Material (सफाई सामग्री क्रय)	3,215,024.00
Vehicle Registration	15,600.00
Water Ways Material (जल प्रदाय सामग्री क्रय)	1,215,023.00
<b>Total : Operations &amp; Maintenance</b>	<b>15,171,924.00</b>

#### Schedule IE-10 : Scheme Expenses

Particulars	Amount
Scheme Expenses - Swachhata Sarvekshan(स्वच्छता सर्वेक्षण)	1,165,210.00
<b>Total : Scheme Expenses</b>	<b>1,165,210.00</b>

#### Schedule IE-11 : Programee Expenses

Particulars	Amount
Election Expenses	44,454.00
Programee Expenses	1,312,625.00
<b>Total : Programee Expenses</b>	<b>1,357,079.00</b>

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Chartered Accountant  
Rajesh Kumar  
Rajesh Kumar & Co.  
Chartered Accountants

**MUNICIPAL COUNCIL SUTHALIYA**

District- Rajgarh

**RECEIPT & PAYMENT ACCOUNT**

As On 31.03.2023

Head of Account	Schedule No.	Municipal Council Suthaliya		Head of Account	Schedule No.	Municipal Council Suthaliya	
		1-Apr-22 to 31-Mar-23				1-Apr-22 to 31-Mar-23	
Opening Balance			64,824,564.00	REVENUE / CAPITAL EXPENDITURE			73,235,371.00
Cash Balance				Administrative Expenses (प्रशासनिक व्यय)	RP-7	1,924,911.00	
Bank Balance		64,824,564.00		Capital Work-in-Progress (कार्य प्रगति पर)	RP-8	20,618,635.00	
				Deposit Paid - (भुगतान निक्षेप)	RP-9	231,000.00	
REVENUE/CAPITAL RECEIPT			58,248,099.00	Establishment Expenses (स्थापना व्यय)	RP-10	22,953,540.00	
Assigned Revenues & Compensation	RP-1	14,988,423.00		Fixed Assets (अचल संपत्तिया)	RP-11	835,918.00	
Fees & User Charges (शुल्क / उपभोक्ता प्रभार)	RP-2	3,133,379.00		Interest & Finance Charges (व्याज / वित्त प्रभार)	RP-12	295.00	
Grants,Contribution for specific purposes	RP-3	34,625,000.00		Operations & Maintenance (परिचालन / अनुरक्षण)	RP-13	15,171,924.00	
Rental Income from Municipal Properties	RP-4	1,694,436.00		Recoveries payable - Expenses (वसूली देयक)	RP-14	200,076.00	
Tax Revenue (करो से आय)	RP-5	2,276,042.00		Scheme Expenses -(योजना व्यय)	RP-15	1,165,210.00	
Income from Investments (व्याज प्राप्त)	RP-6	1,530,819.00		Programee Expenses - (कार्यक्रम व्यय)	RP-16	1,357,079.00	
				Other Expenses- (अन्य व्यय)	RP-17	2,100,000.00	
				Totalling Mistake		6,676,783.00	
				Closing Balance			49,837,292.00
				Cash Balance			
				Bank Balance		49,837,292.00	
			123,072,663.00				123,072,663.00

FOR Rahul Rawat & Co.  
Chartered Accountants

  
मुख्य मन-सचिव अधिकारी  
नगर परिषद सधुलिया

  
CA  
CHARTERED ACCOUNTANTS

**MUNICIPAL COUNCIL SUTHALIYA**

**Schedule RP-1 : Assigned Revenues & Compensation**

Particulars	Amount
Compensation-Octroi (चुंगी)	11,373,335.00
Compensation- VAT Tax	2,968,519.00
Compensation-Stamp Duties (मुद्रांक शुल्क)	646,569.00
<b>Total : Assigned Revenues &amp; Compensation</b>	<b>14,988,423.00</b>

**Schedule RP-2 : Fees & User Charges**

Particulars	Amount
Mutation Fee (नामांतरण शुल्क)	253,000.00
Other Income (अन्य आय)	1,091,646.00
Amimal Registration Fees (पशु पंजीयन शुल्क)	1,682,583.00
Entry Fees - Bus Stand (बस स्टैंड से आय)	100,150.00
Permission Fee - Building Planning (भवन अनुमति)	6,000.00
<b>Total : Fees &amp; User Charges</b>	<b>3,133,379.00</b>

**Schedule RP-3 : Grants,Contribution for specific purposes**

Particulars	Amount
Grant GoI - 15th Finance (15 वित्त आयोग)	30,909,000.00
Grant GoMP- Road Development (सड़क मरम्मत)	1,684,000.00
Grant GoMP - State Finance Commission (राज्य वित्त आयोग)	2,032,000.00
<b>Total : Grants,Contribution for specific purposes</b>	<b>34,625,000.00</b>

**Schedule RP-4 : Rental Income from Municipal Properties**

Particulars	Amount
Rent-Market (बाजार बैठक)	168,550.00
Rent - Shopping Complex (दूकान किराया)	15,386.00
Shop Premium (दूकान नीलामी)	1,510,500.00
<b>Total : Rental Income from Municipal Properties</b>	<b>1,694,436.00</b>

**Schedule RP-5 : Tax Revenue**

Particulars	Amount
Education Cess - Current - (शिक्षा उपकर चालू)	121,354.00
Property Tax - Current - (संपत्तिकर चालू)	470,090.00
Samekit Kar - Consolidated - Current (समेकित कर चालू)	548,369.00
Urban Development Cess - Current (नगरीय विकास उपकर चालू)	131,519.00
Water tax - Current (जल कर चालू)	1,004,710.00
<b>Total : Tax Revenue</b>	<b>2,276,042.00</b>

**Schedule RP-6 : Income from Investments**

Particulars	Amount
Income from Investments (व्याज प्राप्त)	1,530,819.00
<b>Total : Income from Investments</b>	<b>1,530,819.00</b>

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नगरपालिका सुदूरपश्चिम



**MUNICIPAL COUNCIL SUTHALIYA**

**Schedule RP-7 : Administration Expenses**

Particulars	Amount
Advertisement Expense (विज्ञापन व्यय)	305,446.00
Consultancy Fee & Charge (सलाहकार फीस)	275,280.00
Cultural Event	399,316.00
Legal Expenses (कानूनी व्यय)	76,618.00
Newspapers (न्यूज़ पेपर बिल)	26,920.00
Postage Expense (डाक व्यय)	148.00
Printing and Stationery (मुद्रांकन/लेखकान व्यय)	788,767.00
Web,Internet Expense (इंटरनेट व्यय)	52,416.00
<b>Total : Administrative Expenses</b>	<b>1,924,911.00</b>

**Schedule RP-8 : Capital Work-in-Progress**

Particulars	Amount
Construction - Building-Boundary Wall(बाउंड्रीवाल)	651,465.00
Construction - Burial /Cremation - शमशान घाट	448,318.00
Construction - MRF Centre	144,014.00
Construction- Other	7,381,022.00
Construction - Roads & Bridges-Concrete Road	7,155,783.00
Construction -Roads & Bridges-Paving Blocks work	743,678.00
Construction-Roads & Bridges-WBM Roads	943,032.00
Construction-Sewerage and Drainage-Drain-Open	2,672,435.00
Construction- Toilet	478,888.00
<b>Total : Capital Work-in-Progress</b>	<b>20,618,635.00</b>

मुख्य मनसुबेदार अधिकारी  
नगर पंचायत सुथालिया

*Raj Kant*  
RAJ KANT & CO.  
CHARTERED ACCOUNTANTS

**Schedule RP-9 : Deposit Paid**

Particulars	Amount
Return - Earnnest Money Deposit	231,000.00
<b>Total : Deposit Paid</b>	<b>231,000.00</b>

**Schedule RP-10 : Establishment Expenses**

Particulars	Amount
Contribution-Family Pension (पेंशन)	152,657.00
Employee Loan	344,376.00
G.P.F (जी पी एफ)	480,750.00
Leave Encashment (अवकाश नगदीकरण)	290,900.00
LIC Installments	13,941.00
Medical Allowance	30,000.00
Remuneration & Fee-Mayor-in-Council (मानदेय)	147,400.00
Salaries & Allowances-(वेतन स्थाई कर्मचारी)	8,274,162.00
Uniform Allowance (ड्रेस अलाउंस)	418,976.00
Wages-Temporary Staff (वेतन अस्थाई कर्मचारी)	12,800,378.00
<b>Total : Establishment Expenses</b>	<b>22,953,540.00</b>

  
मुख्य निरीक्षक अधिकारी  
नगरपालिका सुबुलिया





**Schedule RP-11 : Fixed Assets**

Particulars	Amount
CC TV system (सी.सी टीवी क्रय)	19,500.00
Computer (कंप्यूटर क्रय)	144,182.00
Furniture & Fixtures-Other (फर्नीचर क्रय)	313,188.00
Mobile Toilets - चालित शोचालय	47,366.00
Moter Pump - मोटर क्रय	17,530.00
Office & Other Equipments (कार्यालय उपकरण क्रय)	22,000.00
Vehicle Purchased (वाहन क्रय)	272,152.00
<b>Total : Fixed Assets</b>	<b>835,918.00</b>

**Schedule RP-12 : Interest & Finance Charges**

Particulars	Amount
Bank Charges	295.00
<b>Total : Interest &amp; Finance Charges</b>	<b>295.00</b>

**Schedule RP-13 : Operations & Maintenance**

Particulars	Amount
Disaster Managment	35,494.00
Electrical store (विधुत सामग्री क्रय)	1,388,024.00
Electricity Expense (विधुत बिल)	3,134,461.00
Fuel, Petrol & Diesel-(डीजल व्यय)	820,927.00
Hire Charges-Machinery (मशीन किराया)	1,328,270.00
Hire Charges-Vehicle (वाहन किराया)	161,226.00
Insurance - Vehicle	35,202.00
O & M-Water Tankers (टैंकर से पानी सप्लाई)	7,200.00
Other Expenses - (अन्य व्यय)	472,344.00
Other Material	478,847.00

  
 मुख्य निरीक्षक अधिकारी  
 नगर पालिका, सुपुलिया



Painting Work	462,220.00
R & M-Building Office (कार्यालय मरम्मत)	102,910.00
R&M Computer	88,020.00
R & M-Concrete Road (सड़क मरम्मत)	130,032.00
R & M Infra Assets (अन्य मरम्मत)	107,155.00
R & M-Other Office Equipment (कार्यालय उपकरण)	47,876.00
R & M-Park,Nurseries & Garden (पार्क मरम्मत)	247,473.00
R & M-Public Light Others (विधुत मरम्मत)	7,090.00
R & M-Vehicle (वाहन मरम्मत)	554,192.00
R & M-Water-Hand Pump (हैंडपंप मरम्मत)	1,072,428.00
R & M-Waterways (जलप्रदाय मरम्मत)	44,886.00
Sanitation/Conservancy Material (सफाई सामग्री क्रय)	3,215,024.00
Vehicle Registration	15,600.00
Water Ways Material (जल प्रदाय सामग्री क्रय)	1,215,023.00
<b>Total : Operations &amp; Maintenance</b>	<b>15,171,924.00</b>

**Schedule RP-14 : Recoveries payable - Expenses**

Particulars	Amount
Duties / Taxes - Expenses (कर भुगतान)	200,076.00
<b>Total : Recoveries payable - Expenses</b>	<b>200,076.00</b>

मुख्य नगरपालिका अधिकारी  
नगरपालिका सुदुलिया

R. K. Pant  
RANUL RAHAT & CO.  
CHARTERED ACCOUNTANTS

**Schedule RP-15 : Scheme Expenses**

Particulars	Amount
Scheme Expenses - Swachhata Sarvekshan	1,165,210.00
<b>Total : Scheme Expenses</b>	<b>1,165,210.00</b>

**Schedule RP-16 : Programee Expenses**

Particulars	Amount
Election Expenses	44,454.00
Programee Expenses	1,312,625.00
<b>Total : Programee Expenses</b>	<b>1,357,079.00</b>

**Schedule RP-17 : Other Expenses**

Particulars	Amount
Account Transfer Amount	2,100,000.00
<b>Total : Other Expenses</b>	<b>2,100,000.00</b>

  
मुख्य निगरानी अधिकारी  
नगरपालिका सुदूरपश्चिम



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

NAME OF ULB : - MUNICIPAL COUNCIL SUTHALIYA

NAME OF AUDITOR :- RAHUL RAWAT & CO.

Sr No.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
1	Audit of Revenue	Receipts in Rs.				
		2021-22	2022-23	% of Growth		
	<b>A. REVENUE COLLECTION</b>					
a.	Property Tax	2,89,772.00	4,70,090.00	62.23%	Property tax collection has increased excellently.	Council should effort for increaseing or maintaining such a excellent growth rate in up coming years.
b.	Consolidated Tax	1,34,102.00	5,48,369.00	308.92%	Consolidated tax collection has increased excellently.	Council should effort for increaseing or maintaining such a excellent growth rate in up coming years.
c.	Devlopment Cess	1,01,094.00	1,31,519.00	30.10%	Development Cess collection has increased excellently.	Council should effort for increaseing or maintaining such a excellent growth rate in up coming years.
d.	Education Cess	82,676.00	1,21,354.00	46.78%	Education Cess collection has increased excellently.	Council should effort for increaseing or maintaining such a excellent growth rate in up coming years.
<b>TOTAL (A)</b>		<b>6,07,644</b>	<b>12,71,332</b>			

	<b>B. NON REVENUE COLLECTION</b>					
a.	Rent of Land & Buliding/Shops	28,83,738.00	16,94,436.00	-41.24%	Rent recovery has increased excellently.	Council should effort for increaseing or maintaining such a excellent growth rate in up coming years.
b.	Water Tax	14,36,800.00	10,04,710.00	-30.07%	Water tax recovery has decreased slightly.	Council should take strict action towards generating the revenue and pay deep attention for removing this negativity.
c.	Solid Wastage Management	-	-	0.00%	No comment	No comment
d.	Other Fees & Taxes	28,26,112.00	31,33,379.00	10.87%	Other fees & taxes collection has decreased with a considerable rate.	Council should take strict action towards generating the revenue and pay deep attention for removing this negativity.
<b>TOTAL (B)</b>		<b>71,46,650</b>	<b>58,32,525</b>			

<b>GRANT TOTAL (A) + (B)</b>		<b>77,54,294.00</b>	<b>71,03,857.00</b>			
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मुख्य नगरपालिका अधिकारी  
सुथलीया



ahbt	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 GST 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	As council informed there were FDRs as last year, there is no any change in FDs but we have not found FD receipts during the audit.	Register is not maintained for recording the details of FDRs and interest thereon.	Proper register should be maintained and interest should be recorded 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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 नगरपालिका सुदूरपश्चिम



6	Audit of Grants & Loans	Refer the "Audit of Grants & Loans" head of audit observation sheet	During Audit we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital. Except that all grants have been used for the purposes for which grants have been received.	Grants Register must be prepared as per ULB apporved format.
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.	267.41%	The total expenses are very high in comparison of revenue receipts.	Council should make more efforts to meet out the Expenditure form its Revenue Receipts.
b	Percentage of Capital Expenditure with respect to total Expenditure	11.98%	The capital expenditures are very lower with comparison of Total expenditures.	Council should make policies to maintain or increase the percentage of capital expenditures sothat council can have more valuable assets.
8	Whether all the temporary advances have been fully recovered or not.	No there were no advances given during the current year.	No observations	No comments
9	Whether bank recociliation statement is being regularly prepared.	BRS were not prepared	No observations	No comments

Date :

For RAHUL RAWAT & CO.  
Chartered Accountants

मुख्य निरीक्षक अधिकारी  
नगरपालिका सुदुरिय



**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	Bhopal	Rajgarh	Suthaliya	Municipal Council	470090.00	801242.00	3133379.00	1694436.00	14988423.00	3716000.00	1091646.00

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
0.00	30909000.00	2032000.00	0.00	25895216.00	22953540.00	1924911.00	15171924.00	295.00	0.00	0.00	21454553.00	61505223.00

Date :

For RAHUL RAWAT & CO.  
Chartered Accountants

मुख्य नगरपालिका अधिकारी  
नगर पौरव सुवुलिया

