

AUDIT REPORT
OF
MUNICIPAL COUNCIL
VIJAYRAGHAVGARH
DISTRICT - KATNI

Year 2022-23



Auditor

Pramod k. Sharma & co.

Chartered Accountants

-∴ INDEX ∴-

AUDIT OBSERVATION

BALANCE SHEET

INCOME & EXPENDITURE ACCOUNT

ABSTRACT SHEET



PRAMOD K. SHARMA & CO.

Chartered Accountants

HEAD OFFICE :11&12, IInd Floor, Sarnath Commercial Complex, Opp.Board Office, Shivaji Nagar, Bhopal - 462016

MOBILE NO. (+91)94250-15041,95892-51041,phone No.(0755)4273005

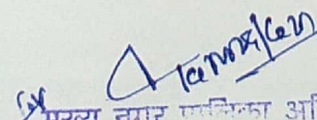
E-mail: pkshama_com@rediffmail.com

AUDIT REPORT

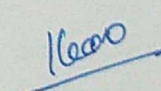
We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL VIJAYRAGHAVGARH, DISTRICT KATNI (M.P)** for the year ended 31st March 2023, which are in agreement with the books of account maintained by the said Municipal council. We have obtained all the information and explanations, which to 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 Balance sheet as on 31st March 2023.

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


मुख्य नगर पंचायत अधिकारी
नगर पंचायत विजयराघवगढ़,
जिला कटनी (म.प्र.)




CA Pramod K Sharma
(Partner)

Mem. No. : 076883

UDIN 24076883BKARSF3708

MUNICIPAL COUNCIL VIJAYRAGHAVGARH

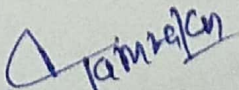
AUDIT OBSERVATIONS

Audit of Revenue

- We have audited the resources of revenue on the sample basis.
- Yes, we checked some Revenue receipts from the counter file of Receipt Book and verified that the money received is also 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 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, 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.
- While checking Accountant Cash Book, the bills and vouchers given to us were correct according to books. No such irregularities were found during the audit of vouchers which need to be reported.
- No mistake was found in monthly balance of the Cash Book.
- We verified that Expenditures of Particular schemes were not over Budget and expended according to guidelines, directives, acts and rules issued by Government of India/ State Government.

for 
मुख्य नगर पालिका अधिकारी
नगर परिषद विजयराघवगढ़
जिला कटनी (मध्य प्रदेश)



- All the Expenses were under financial propriety and the Expenditure was according to the financial and administrative sanction accorded by the competent authority.
- In our view, no such cases occurred 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 have checked some of the books of records which were maintained and provided by the Municipal Council.
- Except Cash book, some registers/records have not been maintained properly. Some observations in respect of records of ULB are as follows -

Accounts Department

Although records have been maintained properly but some observations were found. Observations about accounts department are as follows -

- SD & EMD registers were not maintained.
- Loan register was not found during the audit.

Store Department

During the examination of store records, we found that records were maintained properly and balances of items were brought forward properly from previous year. Some irregularities were found and rectified the audit.

मुख्य नगर पालिका अधिकारी
नगर प्रमुख निवास
जिला कटरी (मोप्रो)



Some observations are as follow -

- Diesel Register was not maintained separately from store records.
- Fixed Assets Register was not found during the audit.

Revenue Department

During the test check basis examination of revenue records, we found that proper records were maintained and balances of dues were brought forward from previous year properly. All the revenue collections were duly deposited during the year.

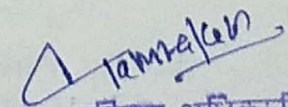
Sanitation Department

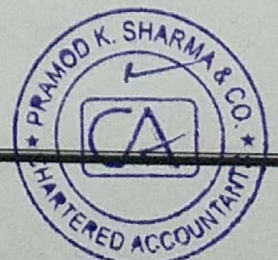
During the audit, we have found some records of sanitation department. Our observations are as follow-

- Registration cards of some vehicle were available during the audit and duly verified by us.
- Separate records should be kept for vehicle and light repairing.

Water Supply Department

- Separate record of repairing of motor pumps, hand pumps, pipe lines should be maintained. However, entries were made in the stock register.
- Record of chemical/bleaching powder usage should be updated regularly.


मुख्य नगर पालिका अधिकारी
नगर परिषद विजयराघवगढ़
जिला कटकी (मध्यप्रदेश)



Establishment Department

- Charge list or register was not maintained by the ULB.

PWD Department

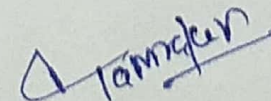
- Construction Register was not maintained by the ULB.
- Tender register was not maintained by the council.

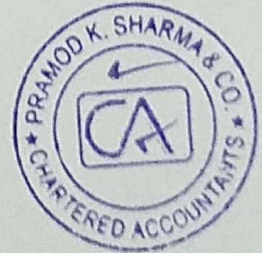
Audit of FDRs

- While Auditing, we found that there was no any FDR made by the council during the year and.

Audit of Tenders

- During the audit we have observed some tender files on sample basis. However, on the basis of examination of note sheets attached with the vouchers and files, we found that proper tender process had been followed by the ULB.
- No Bank guarantee has been received.


मुख्य नगर पालिका अधिकारी
नगर परिषद विजयराधगढ़
जिला कटकी (म०प्र०)




Audit of Grants & Loans

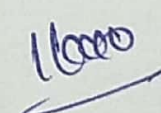
During the audit, we found some observations about grants are as follows -

- We examined all the grants received from the Central/State government and its utilization which were made available to us during the audit.
- 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.

For Pramod K. Sharma & CO.
Chartered Accountants


मुख्य नगर पालिका अधिकारी
नगर परिषद विजयराघवगढ़
जिला कटनी (म०प्र०)



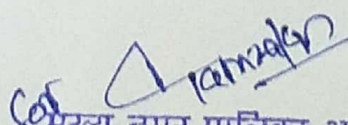

CA Pramod K. Sharma
(Partner)

NAGAR PARISHAD VIJAYRAGHAVGARH (MP)
BALANCE SHEET
AS AT 31st. MARCH 2023

	Particulars	Schedule No	Current Year 2022-2023 (Rs.)	Previous Year 2021-2022 (Rs.)
A	SOURCES OF FUNDS			
	<u>Reserves & Surplus</u>			
	Municipal (General) Fund	B-1	85,33,131.87	53,63,352.14
A1	Earmarked Funds	B-2	9,96,190.00	8,97,440.00
	Reserve Funds	B-3	94,92,161.00	94,92,161.00
	Total Reserves & Surplus		1,90,21,482.87	1,57,52,953.14
A2	<u>Grants, Contribution for Specific Purposes</u>	B-4	3,86,74,125.00	3,53,54,433.00
	<u>Loans</u>			
A3	Secured Loans	B-5	2,46,247.00	3,08,323.00
	Unsecured Loans	B-6	-	-
	Total Loans		2,46,247.00	3,08,323.00
	TOTAL SOURCES OF FUNDS (A1 - A3)		5,79,41,854.87	5,14,15,709.14
B	APPLICATION OF FUNDS			
	<u>Fixed Assets</u>	B-11		
	Gross Block		3,31,76,634.00	2,95,03,804.00
B1	Less: Accumulated Depreciation		85,24,932.83	70,80,782.56
	Net Block		2,46,51,701.17	2,24,23,021.44
	Capital Work in Progress		2,16,51,720.57	2,01,60,644.57
	Total Fixed Assets		4,63,03,421.74	4,25,83,666.01
	<u>Investment</u>			
B2	Investment - General Funds	B-12	2,10,149.00	2,10,149.00
	Investment - Other Funds	B-13	-	-
	Total Investment		2,10,149.00	2,10,149.00
	<u>Current Assets, Loans & Advances</u>			
	Stock - In- Hand	B-14	-	-
	Sundry Debtors (Receivables)	B-15	53,70,394.40	7,71,462.00
	Gross Amount Outstanding			
B3	Less: Accumulated Provisions against bad & doubtful receivables			
	Pre-Paid Expenses	B-16	-	-
	Cash And Bank Balance	B-17	1,57,24,853.00	1,29,00,848.00
	Loans, Advances and Deposits	B-18	1,06,655.00	1,06,655.00
	Total Current Assets, Loans & Advances		2,12,01,902.40	1,37,78,965.00
	<u>Current Liabilities & Provisions</u>			
B4	Deposits Received	B-7	13,44,166.00	12,27,801.00
	Deposit Works	B-8	-	-
	Other Liabilities	B-9	84,29,452.27	39,29,269.87
	Provisions	B-10	-	-
	Total Current Liabilities & Provisions		97,73,618.27	51,57,070.87
B5	Net Current Assets (B3-B4)		1,14,28,284.13	86,21,894.13
C	Other Assets	B-19	-	-
D	Miscellaneous Expenditure (to the extent of Not Written off)	B-20	-	-
	TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)		5,79,41,854.87	5,14,15,709.14
	Notes to the Balance Sheet -Attached			

(0.00)

(0.00)

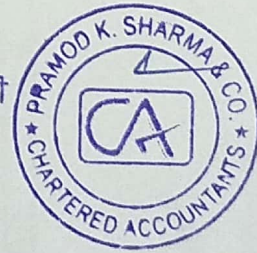

 मुख्य नगर पालिका अधिकारी
 नगर परिषद विजयराघवगढ़
 जिला कटली (म०प्र०)



NAGAR PARISHAD VIJAYRAGHAVGARH (MP)
AS AT 31st. MARCH 2023

Schedule B-1 : Municipal (General) Fund		ACCOUNT CODE :3100000
Account Code	Particulars	Total (Rs.)
3100000	Balance as per previous year	53,63,352.14
	Addition during the year:	
	Surplus for the year transfer	31,69,779.73
	Total	85,33,131.87
	Deduction during the year	
	Balance as at end of the Current Year	85,33,131.87

मुख्य नगर पालिका अधिकारी
नगर परिषद विजयराघवगढ़
जिला कटनी (म०प्र०)



NAGAR PARISHAD VIJAYRAGHAVGARH (MP)

AS AT 31st. MARCH 2023

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

Particulars	Sanchit Nidhi	Indira Gandhi Widow Pension	Indira Gandhi Wardha Pension	Indira Gandhi Nishakt Pension	Indira Gandhi Samajik Suraksha Pension	Rashtriya Priwar Sahayta	Total
Accounting Code :	31110-00	31110-01	31110-02	31110-03	31110-04	31110-05	
(a) Opening Balance	8,97,440.00	-	-	-	-	-	8,97,440.00
(b) Addition to the Special Fund:							
* Grant Received for Govt							-
* Transfer from Municipal Fund							-
* Interest /Dividend earned on Special Fund Investment							-
* Profit on Disposal of Special fund Investment							-
* appreciation in Value of Special fund Investment							-
* Other Addition	98,750.00						98,750.00
Total (b)	98,750.00						98,750.00
(c) Payment out of Funds							
(i) Capital Expenditure on							
* Fixed Assets							-
* Other Asstes							-
(ii) Reveue Expenditure on							
* Salary & Wages & Allowance							-
* Rent & Other Addition							-
(iii) Other							
* Loss on Disposal of Special fund Invesment							-
* diminution in Value of Special fund Investment							-
* transfer to municipal fund							-
Total (C)	-	-	-	-	-	-	-
Advance for Expenses (d)							
Net Balance at the end of the year (a+b)-(c+d)	9,96,190.00	-	-	-	-	-	9,96,190.00



मुख्य नगर पालिका अधिकारी
नगर परिषद विजयराघवगढ़
जिला कटनी (म.प्र.)

NAGAR PARISHAD VIJAYRAGHAVGARH (MP)
AS AT 31st. MARCH 2023

Schedule B-3 : Reserves Fund

Account Code	Particulars	Opening Balance	Addition during the year	Total	Deduction during the year	Net Balance at the end of Current Year
1	2	3	4	5 = (3+4)	6.00	7 = (5-6)
31210-00	Capital Contribution	94,92,161.00	-	94,92,161.00	-	94,92,161.00
31210-00	Capital Contribution from Grant Receivable			-	-	-
31210-00	Capital reserves	-		-	-	-
31210-00	Borrowing Redumption	-		-	-	-
31210-00	Special Fund (Utilised)			-	-	-
31210-00	Statutory Reserves			-	-	-
31210-00	Revaluation Reserves			-	-	-
	Total Reserves Fund	94,92,161.00	-	94,92,161.00	-	94,92,161.00

मुख्य नगर पालिका अधिकारी
नगर परिषद विजयराघवगढ़
जिला कदवी (म०प्र०)



NAGAR PARISHAD VIJAYRAGHAVGARH (MP)
AS AT 31st. MARCH 2023

Schedule B-4 : Grants Contribution for Specific Purpose

Particulars	Grants from Central Govt	Grants from State Govt	Grants from Other Govt. Agencies	Grants from Financial Institutions	Grants from Others	Total
Accounting Code :	32010-00	32010-00	32010-00		32010-00	
(a) Opening Balance	2,85,06,034.00	68,48,399.00	-	-	-	3,53,54,433.00
(b) Addition to the Special Fund:						
* Grant Received during the year	23,39,000.00	1,44,80,692.00				1,68,19,692.00
* Interest / Dividend earned on Grant Investment						-
* Profit on Disposal of Grant Investment						-
* Appreciation in Value of Special fund Investment						-
* Other Addition						-
Total (b)	23,39,000.00	1,44,80,692.00	-		-	1,68,19,692.00
Total (a+b)	3,08,45,034.00	2,13,29,091.00	-		-	5,21,74,125.00
(c) Payment out of Funds						
(i) Capital Expenditure on Fixed Assets						-
* Capital Expenditure on Other Assets						-
(ii) Revenue Expenditure on						-
* Salary & Wages & Allowance						-
* Rent & Other Addition						-
* Other						-
(iii) Other : Beneficiary Contribution Special Fund						
* Loss on Disposal of Grant Investment						-
* diminution in Value of Grant Investment						-
* Other Administrative Charges						-
Total (c)	-	1,35,00,000.00				1,35,00,000.00
Net Balance at the end of the year (a+b)-(c)	3,08,45,034.00	78,29,091.00	-		-	3,86,74,125.00

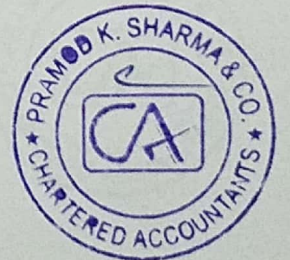


मुख्य नगर पालिका अधिकारी
नगर परिषद विजयराघवगढ़
जिला कटनी (मध्य प्रदेश)

NAGAR PARISHAD VIJAYRAGHAVGARH (MP)
AS AT 31st. MARCH 2023

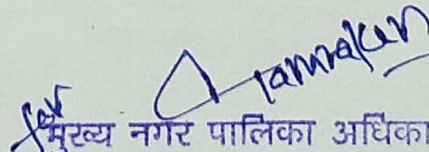
Schedule B-5 : Secured Loans		ACCOUNT CODE :3300000	
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
33050-00	Loan from Central Govt		
33050-00	Loan from State Govt		
33050-00	Loan from Govt Bodies		
33050-00	Loan from International Agencies		
33050-00	Loan from banks & Other Financial Institution- HUDCO	2,46,247.00	3,08,323.00
33050-00	Other Term Loan		
33050-00	Bonds & Debentures		
33050-00	Other Loan		
	Total Secured Loan	2,46,247.00	3,08,323.00

Prakash
मुख्य नगर पालिका अधिकारी
नगर परिषद विजयराघवगढ़
जिला कटनी (म.प्र.)



NAGAR PARISHAD VIJAYRAGHAVGARH (MP)
AS AT 31st. MARCH 2023

Schedule B-6 : Unsecured Loans		ACCOUNT CODE :3300000	
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
33050-00	Loan from Central Govt		
33050-00	Loan from State Govt		
33050-00	Loan from Govt Bodies		
33050-00	Loan from International Agencies		
33050-00	Loan from banks & Other Financial Institution	-	-
33050-00	Other Term Loan		
33050-00	Bonds & Debentures		
33050-00	Other Loan		
	Total Unsecured Loan	-	-


 मुख्य नगर पालिका अधिकारी
 नगर परिषद विजयराघवगढ़
 जिला कटनी (म०प्र०)



NAGAR PARISHAD VIJAYRAGHAVGARH (MP)
AS AT 31st. MARCH 2023

Schedule B-7: Deposit Received		ACCOUNT CODE :3400000	
Account Code	Particulars	Current Year Cost (Rs.)	Previous Year Cost (Rs.)
3400000	From Contractor (EMD)	11,24,778.00	10,11,913.00
3400000	From Revenues	2,19,388.00	2,15,888.00
3400000	From Staff		
3400000	From Other		
		-	-
	Total Deposit Received	13,44,166.00	12,27,801.00

मुख्य नगर पालिका अधिकारी
नगर परिषद विजयराघवगढ़
जिला कटली (म.प्र.)

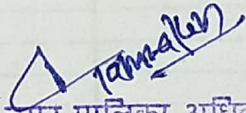


NAGAR PARISHAD VIJAYRAGHAVGARH (MP)
AS AT 31st. MARCH 2023

Schedule B-8: Deposit Works

ACCOUNT CODE: 3410000

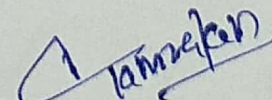
Account Code	Particulars	Opening Balance	Addition during the year	Total	Utilisation/Expenditure	Net Balance at the end of Current Year
1	2	3	4	5=3+4	6	7=5-6
3411000	Civil Works			-	-	-
3411000	Electricals Works	-		-	-	-
3411000	Other (Contractor)			-	-	-
	Total Deposit Works	-	-	-	-	-

for 
मुख्य नगर पालिका अधिकारी
नगर परिषद विजयराघवगढ़
जिला कटनी (म.प्र.)



NAGAR PARISHAD VIJAYRAGHAVGARH (MP)
AS AT 31st. MARCH 2023

Schedule B-9: Other Liabilities		ACCOUNT CODE :3500000	
Account Code	Particulars	Current Year Cost (Rs.)	Previous Year Cost (Rs.)
3500000	Creditors	-	
3500000	Employee Liabilities	-	
3500000	Interest Accrued & Due	-	
3500000	Loans	-	
3500000	Recoveries Payable	-	
3500000	Government Dues	-	
3500000	Refund Payable	-	
3500000	Advance Collection of Revenues	-	
3500000	Others	84,29,452.27	39,29,269.87
		-	-
	Total Other Assets	84,29,452.27	39,29,269.87

for 
मुख्य नगर पालिका अधिकारी
नगर परिषद विजयरागढ़
जिला कटली (मध्य प्रदेश)



NAGAR PARISHAD VIJAYRAGHAVGARH (MP)
AS AT 31st. MARCH 2023

Schedule B-10: Provisions		ACCOUNT CODE :3600000	
Account Code	Particulars	Current Year Cost (Rs.)	Previous Year Cost (Rs.)
3600000	Provisions for Expenses	-	-
3600000	Provisions for Interest	-	-
3600000	Provisions for Other Assets	-	-
		-	-
		-	-
	Total Provision	-	-

1 amre/07
मुख्य नगर पालिका अधिकारी
नगर परिषद विजयराघवगढ़
जिला कटनी (मि.प्र.)

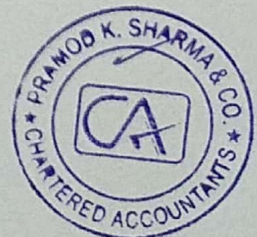


NAGAR PARISHAD VIJAYRAGHAVGARH (MP)
FIXED ASSETS SCHEDULES AS ON DATED 31ST MARCH 2023

Schedule B-11

Account Code	Particulars	GROSS BLOCK				ACCUMULATED DEPRECIATION				NET BLOCK	
		Opening Balance	Addition during the year	Deduction during the year	Cost at the end of year	Opening Balance	Addition during the year	Deduction during the year	Total Depreciation at the end of the year	At the End of Current Year	At the End of Previous Year
	Land & Building										
41010-00	Land	1,00,002.00			1,00,002.00					1,00,002.00	1,00,002.00
41020-00	Buildings	29,02,170.00	23,34,529.00		52,36,699.00	3,47,932.04	1,62,958.90		5,10,890.94	47,25,808.06	25,54,237.96
	Infrastructures Assets										
41030-00	Roads & Bridges	63,27,063.00			63,27,063.00	14,79,374.33	2,42,384.43		17,21,758.76	46,05,304.24	48,47,688.67
41031-00	Sewerage & Drainage	46,50,934.00			46,50,934.00	9,01,508.02	2,49,961.73		11,51,469.76	34,99,464.24	37,49,425.98
41032-00	Water Ways	36,05,607.00			36,05,607.00	8,55,254.44	1,83,356.84		10,38,611.27	25,66,995.73	27,50,352.56
41033-00	Public Lighting	41,57,182.00			41,57,182.00	7,06,691.24	2,30,032.72		9,36,723.96	32,20,458.04	34,50,490.76
	Other Assets										
41040-00	Plant & Machinery	10,72,841.00			10,72,841.00	3,90,186.27	68,265.47		4,58,451.74	6,14,389.26	6,82,654.73
41050-00	Vehicles	39,69,690.00			39,69,690.00	14,15,122.00			14,15,122.00	25,54,568.00	25,54,568.00
41060-00	Office & Other Equipment	7,06,632.00	4,08,566.00		11,15,198.00	3,75,777.17	73,942.08		4,49,719.26	6,65,478.74	3,30,854.83
41070-00	Furniture, Fixtures, Fitting & Electrical Appliances	20,11,683.00	9,29,735.00		29,41,418.00	6,08,937.04	2,33,248.10		8,42,185.14	20,99,232.86	14,02,745.96
41080-00	Other Fixed Assets -Statues & Heritage	-			-	-			-	-	-
	Grand Total	2,95,03,804.00	36,72,830.00	-	3,31,76,634.00	70,80,782.56	14,44,150.27		85,24,932.83	2,46,51,701.17	2,24,23,021.44
	Capital WIP:	2,01,60,644.57	14,91,076.00								
41210-00	Capital WIP	2,01,60,644.57	14,91,076.00	-	2,16,51,720.57	-	-	-	-	2,16,51,720.57	2,01,60,644.57

(Signature)
मुख्य नगर पालिका अधिकारी
नगर परिषद विजयराघवगढ़
जिला कटकी (म.प्र.)



NAGAR PARISHAD VIJAYRAGHAVGARH (MP)
AS AT 31st. MARCH 2023

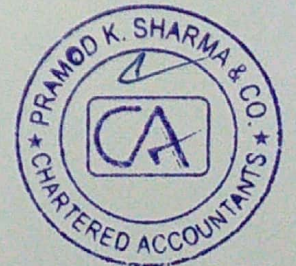
Investment - General Funds					
Schedule B-12:					
ACCOUNT CODE :4200000					
Account Code	Particulars	With whom Invested	Face Value	Current Year Cost (Rs.)	Previous Year Cost (Rs.)
4200000	Central Govt Securities	-	-	-	-
4200000	State Govt Securities	-	-	-	-
4200000	Debentures & Bonds	-	-	-	-
4200000	Preference Shares	-	-	-	-
4200000	Equity Shares	-	-	-	-
4200000	Units of Mutual Funds	-	-	-	-
4200000	Other Investment (Fixed Deposit)	-	-	2,10,149.00	2,10,149.00
	Total Investment -General Funds	-		2,10,149.00	2,10,149.00

for
मुख्य नगर पालिका अधिकारी
नगर परिषद विजयराघवगढ़
जिला कटनी (म०प्र०)



NAGAR PARISHAD VIJAYRAGHAVGARH (MP)
AS AT 31st. MARCH 2023

Schedule B-13: Investment - Other Funds		ACCOUNT CODE :4200000			
Account Code	Particulars	With whom Invested	Face Value	Current Year Cost (Rs.)	Previous Year Cost (Rs.)
4200000	Central Govt Securities	-	-	-	-
4200000	State Govt Securities	-	-	-	-
4200000	Debentures & Bonds	-	-	-	-
4200000	Prefrence Shares	-	-	-	-
4200000	Equity Shares	-	-	-	-
4200000	Units of Mutual Funds	-	-	-	-
4200000	Other Investment	-	-	-	-
4200000	Fixed Deposit		-	-	-
	Total Investment -Other Funds	-	-	-	-

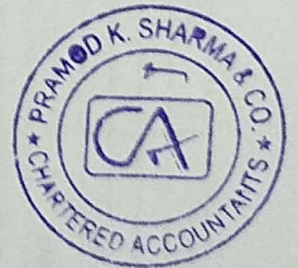


(Signature)
मुख्य नगर पालिका अधिकारी
नगर परिषद विजयराघवगढ़
जिला कटली (म०प्र०)

NAGAR PARISHAD VIJAYRAGHAVGARH (MP)
AS AT 31st. MARCH 2023

Schedule B-14: Stock In Hand (Inventories)		ACCOUNT CODE :4300000	
Account Code	Particulars	Current Year Cost (Rs.)	Previous Year Cost (Rs.)
4300000	Stores Loose	-	-
4300000	Loose Tools	-	-
4300000	Others	-	-
	Total Stock In Hand (Inventories)	-	-

for *Ambar*
मुख्य नगर पालिका अधिकारी
नगर परिषद विजयराघवगढ़
जिला कटनी (म.प्र.)



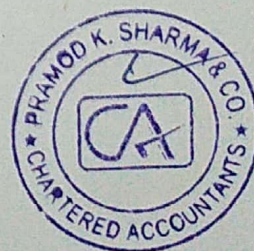
Schedule B-15: Sundry Debtors (Receivables)						ACCOUNT CODE :4311000	
Account Code	Particulars	Gross Amount (Rs.)	Provisions for outstanding Receivables	Net Amount (Rs.)	Previous Year Net Amount (Rs.)		
43110	Receivable for Property Taxes:						
	Less than 5 years*	20,19,246.50	-	20,19,246.50	3,95,850.50		
	More than 5 Years*						
	Sub Total	20,19,246.50	-	20,19,246.50	3,95,850.50		
	Less: State Govt Cesses/ Levies in Taxes- Control Account						
	Net Receivables of Property Taxes	20,19,246.50	-	20,19,246.50	3,95,850.50		
43120	Receivable for Other Taxes:						
	Less than 3 years*	8,57,672.85	-	8,57,672.85	(38,568.75)		
	More than 3 Years*						
	Sub Total	8,57,672.85	-	8,57,672.85	(38,568.75)		
	Less: State Govt Cesses/ Levies in Taxes- Control Account						
	Net Receivables of Other Taxes	8,57,672.85	-	8,57,672.85	(38,568.75)		
43130	Receivable for Cess Income :						
	Less than 3 years*	4,06,106.15	-	4,06,106.15	68,451.25		
	More than 3 Years*						
	Sub Total	4,06,106.15	-	4,06,106.15	68,451.25		
43130	Receivable for Fees & User Charges :						
	Less than 3 years*	1,09,992.50		1,09,992.50	3,45,729.00		
	More than 3 Years*						
	Sub Total	1,09,992.50	-	1,09,992.50	3,45,729.00		
43140	Receivable from Other Sources						
	Less than 3 years*	19,77,376.40	-	19,77,376.40	-		
	More than 3 Years*						
	Sub Total	19,77,376.40	-	19,77,376.40	-		
43150	Receivable from Government :						
	Grant Receivables		-				
	Assigned Revenue -Receivables		-				
	Sub Total		-				
	Total Sundry Debtors Receivables	53,70,394.40	-	53,70,394.40	7,71,462.00		



मुख्य नगर पालिका अधिकारी
नगर परिषद विजयराघवगढ़
जिला कटनी (मध्य प्रदेश)

Schedule B-16: Prepaid Expenses		ACCOUNT CODE :4400000	
Account Code	Particulars	Current Year Cost (Rs.)	Previous Year Cost (Rs.)
4400000	Establishment	-	-
4400000	Administrative	-	-
4400000	Operation & Maintenance		
	Total Prepaid Expenses	-	-

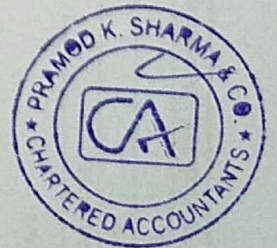
विश्व नगर पालिका अधिकारी
नगर परिषद विजयराघवागढ़
जिला कटनी (म.प्र.)



NAGAR PARISHAD VIJAYRAGHAVGARH (MP)
AS AT 31st. MARCH 2023

Schedule B-17: Cash and Bank Balance		ACCOUNT CODE :4500000	
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4500000	Cash Balance		-
4500000	Balance with Bank -Municipal Funds :		
	Nationalised Banks	1,57,24,853.00	1,29,00,848.00
	Other Scheduled Banks		-
	Other Scheduled Banks (As per Opening Balancesheet)		
	Scheduled Co Operative Baks	-	-
	Post Office		
	Sub Total	1,57,24,853.00	1,29,00,848.00
		-	-
4500000	Balance with Bank -Special Funds		
	Nationalised Banks		
	Other Scheduled Banks		
	Scheduled Co Operative Baks	-	-
	Post Office		
	Sub Total	-	-
4500000	Balance with Bank -Grant Funds		
	Nationalised Banks		
	Other Scheduled Banks		
	Scheduled Co Operative Baks	-	-
	Post Office		
	Sub Total	-	-
	Total Cash and Bank Balance	1,57,24,853.00	1,29,00,848.00

मुख्य नगर पालिका अधिकारी
नगर परिषद विजयराघवगढ़
जिला कटनी (म०प्र०)



NAGAR PARISHAD VIJAYRAGHAVGARH (MP)
AS AT 31st. MARCH 2023

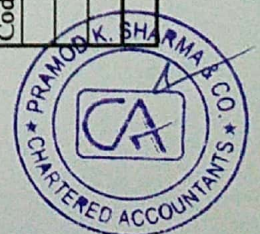
Schedule B-18 : Loans Advances and Deposit

ACCOUNT CODE: 4600000

Account Code	Particulars	Opening Balance	Paid during the year	Interest	Recovered during the year	Net Balance at the end of Current Year
1	2	3	4	5	6	7=(3+4+5)-6
4600000	Loans & Advances to Employee	-	-	-	-	-
4600000	Employee Provident Fund Loan	-	-	-	-	-
4600000	Loans to other	-	-	-	-	-
4600000	Advance to Suppliers and Contractor	-	-	-	-	-
4600000	Advance to other	-	-	-	-	-
4600000	Deposit with external agencies (PHE)	1,06,655.00	-	-	-	1,06,655.00
4600000	Other Current Assets	-	-	-	-	-
	Sub Total	1,06,655.00	-	-	-	1,06,655.00
	Less: Accumulated Provisions against: Loans Advances & Deposit [Schedule B 18 (a)]					
	Total Loans, Advances & deposit	1,06,655.00	-	-	-	1,06,655.00

Schedule B-18 (a) Accumulated Provisions against Loans Advances & Deposits

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
46110	Loans to Other		
46120	Advances		
46130	Deposits		
	Total Accumulated Provisions		

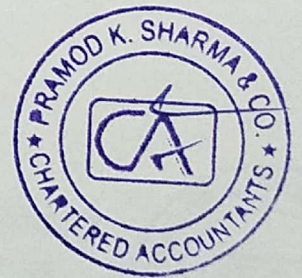


(Signature)
मुख्य नगर पालिका अधिकारी
नगर परिषद विजयराघवगढ़
जिला कटनी (मध्य प्रदेश)

NAGAR PARISHAD VIJAYRAGHAVGARH (MP)
AS AT 31st. MARCH 2023

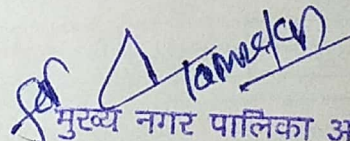
Schedule B-19: Other Current Assets		ACCOUNT CODE :4700000	
Account Code	Particulars	Current Year Cost (Rs.)	Previous Year Cost (Rs.)
4700000	Deposit Works		
4700000	Other Assets Control Account		-
		-	-
	Total Other Assets	-	-

for *Pranav*
मुख्य नगर पालिका अधिकारी
नगर परिषद विजयराघवगढ़
जिला कटनी (म०प्र०)



NAGAR PARISHAD VIJAYRAGHAVGARH (MP)
AS AT 31st. MARCH 2023

Schedule B-20: Miscellaneous Expenditure (to the extent not written of)		ACCOUNT CODE :4800000	
Account Code	Particulars	Current Year Cost (Rs.)	Previous Year Cost (Rs.)
4801000	Loan Issue Expenses	-	-
		-	-
4801000	Deferred Discount on Issue of Loans		
4802000	Deferred Revenue Expenses	-	-
		-	-
4803000	Others	-	-
		-	-
	Total Miscellaneous Expenditure	-	-

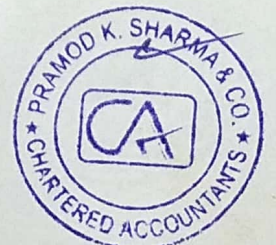

 मुख्य नगर पालिका अधिकारी
 नगर परिषद विजयराघवगढ़
 जिला कटनी (म०प्र०)



NAGAR PARISHAD VIJAYRAGHAVGARH (MP)
INCOME & EXPENDITURE STATEMENT
FOR THE PERIOD FROM 01st. APRIL 2022 TO 31st. MARCH 2023

	ITEM / HEAD OF ACCOUNT	Schedule No	Current Year 2022-2023 (Rs.)	Previous Year 2021-2022 (Rs.)
	INCOME			
A	Tax Revenue	EI-1	8,39,354.00	18,11,897.00
	Assigned Revenues & Compensations	EI-2	98,16,497.00	1,36,50,000.00
	Rental Income From Municipal Properties	EI-3	2,20,468.00	3,60,970.00
	Fees & User Charges	EI-4	1,84,883.00	1,20,283.00
	Sale & Hire Charges	EI-5	730.00	-
	Revenue Grants & Contributions & Subsidies	EI-6	1,35,00,000.00	2,05,84,000.00
	Income From Investments	EI-7	-	-
	Interest Earned	EI-8	13,323.00	16,870.00
	Other Income	EI-9	6,26,146.00	6,13,643.00
	TOTAL INCOME		2,52,01,401.00	3,71,57,663.00
	EXPENDITURE			
B	Establishment Expenses	EI-10	1,35,05,841.00	1,80,16,010.00
	Administrative Expenses	EI-11	40,88,332.00	67,38,121.00
	Operations & Maintenance	EI-12	14,51,229.00	73,62,540.00
	Interest & Finance Expenses	EI-13	12,550.00	13,587.00
	Programme Expenses	EI-14	10,88,337.00	13,96,304.00
	Revenue Grants & Contributions & Subsidies	EI-15	4,41,182.00	-
	Provisions, Write Off	EI-16	-	-
	Miscellaneous Expenses	EI-17	-	-
	Depreciation	B-11	14,44,150.27	13,22,425.04
	TOTAL EXPENDITURE		2,20,31,621.27	3,48,48,987.04
C	Gross Surlus/(Deficit) of Income over Expenditure before prior period items (A-B)		31,69,779.73	23,08,675.96
D	Add/Less : Prior Period Item (Net)	EI-18	-	-
E	Gross Surlus/(Deficit) of Income over Expenditure after prior period items (C-D)		31,69,779.73	23,08,675.96
F	Transfer to Reserves Fund		-	-
D	Net Balance being surplus/deficit carried over to Municipal Fund (E-F)		31,69,779.73	23,08,675.96

मुख्य नगर पालिका अधिकारी
नगर परिषद विजयराघवगढ़
जिला कटनी (म.प्र.)

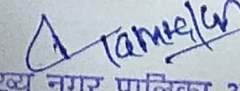


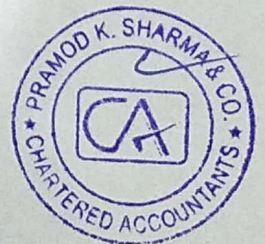
NAGAR PARISHAD VIJAYRAGHAVGARH (MP)
Schedule forming part of Income & Expenditure (IE) Statement As on 31.03.2023

Schedule IE -1 : Tax Revenue			
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
1100100	Property Tax	2,39,874.00	6,47,941.00
1100100	Cosolidated Tax (Samekit Kar)	72,082.00	1,10,770.00
1100200	Water Tax (Incl Fee & Charges)	3,80,491.00	7,91,249.00
1100300	Sewerage Tax	22,680.00	2,500.00
1100400	Conservancy Tax		
1100500	Lighting Tax		
1100600	Eduction Cess	57,980.00	1,02,017.00
1100700	Vehicle Tax		
1100800	Tax on Animal		
1100900	Electricity Tax		
1101000	Professional tax		
1101100	Advertisement Tax		
1101200	Pilgrimage Tax		
1101300	Export Tax		
1105100	Octroi & Toll		
	Cess		
1108000	Others Taxes	66,247.00	1,57,420.00
	Sub Total	8,39,354.00	18,11,897.00
1109000	Less: Tax Remission and Refund (\$	-	-
	Total Tax Revenue	8,39,354.00	18,11,897.00

Schedule IE -1(a) Remission and Refund of Taxes			
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
1109001	Property Tax	-	-
	Octroi Troll	-	-
	Cess Income	-	-
	Advertisement Tax	-	-
1109011	Others	-	-
	Total Remission and Refund of T	-	-

Schedule IE -2 : Assigned Revenues & Compensations			
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
		-	-
1201000	Taxes & Duties Collected By Others		-
	Stamp Duties on Transferr of Properties	2,93,139.00	3,50,000.00
	Passeger Tax		2,31,000.00
1202000	Compensation in lieu of Taxes/Duties		
	Compensation in lieu of Octroi	95,23,358.00	1,30,69,000.00
1203000	Compensation in lieu of Concession		
		-	-
	Total Assigned Revenues & Compensations	98,16,497.00	1,36,50,000.00

for 
मुख्य नगर पालिका अधिकारी
नगर परिषद विजयराघवगढ़
जिला रायसेन (म.प्र.)

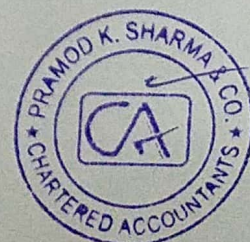


Schedule IE -3 : Rental Income From Municipal Properties			
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
			-
1301000	Rent From Civic Amenities	2,20,468.00	3,60,970.00
1302000	Rent From Office Building		
1303000	Rent From Guest House		
1304000	Rent From Lease of Lands		
1308000	Other Rents	-	
	Sub Total	2,20,468.00	3,60,970.00
1309000	Less: Rent Remission & Refund	-	
	Total Rental Income From Municipal Properties	2,20,468.00	3,60,970.00

Schedule IE -4 : Fees and User Charges-Income Head wise			
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
1401000	Empanelment & Registration Char	220.00	39,046.00
1401100	Licencing Fee	81,005.00	
1401200	Fees for Grant of Permit	880.00	
1401300	Fees For Certificate Or Extract		13,223.00
1401400	Development Charges		
1401500	Regularisation Fees	1,720.00	
1402000	Penalties & Fines	51,000.00	46,350.00
1404000	Other Fee	944.00	
1405000	User Charges	49,114.00	21,664.00
1406000	Entry Fees		
1407000	Service / Administrative Charges		
1408000	Other Charges		
	Sub Total	1,84,883.00	1,20,283.00
	Less: Rent Remission & Refund		
	Total Income from Fees and User Charges	1,84,883.00	1,20,283.00

Schedule IE -5 : Sale & Hire Charges			
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
1501000	Sale of Products	-	-
1501100	Sale of Forms & Publications	730.00	-
1501200	Sale of Stores & Scrap	-	-
1503000	Sale of Others	-	-
1504000	Hire Charges of Vehicle	-	-
1504100	Hire Charges of Equipments	-	-
	Total Incoem from Sale & Hire Charges	730.00	-

for *Signature*
मुख्य नगर पालिका अधिकारी
नगर परिषद विजयराघवगढ़
जिला कदनी (मोप्रो)

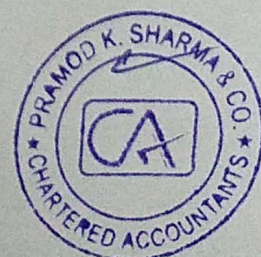


Reveue Grants, Contributions & Schedule IE -6 : Subsidies			
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
1601001	Revenue Grants :-		
	From State Govt :	1,35,00,000.00	1,67,36,000.00
	From Central Govt		
	15th Vitt		38,48,000.00
	PM Awas Yojana		
	From Other Organisations	-	
	Dep on Grant Assets	-	
1602001	Re-imbursement of expenses	-	
1603001	Contribution towards schemes		
	Total Reveue Grants & Contributions & Subsidies	1,35,00,000.00	2,05,84,000.00

Income From Investment - Schedule IE -7 : General Funds			
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
1701000	Interest on FDR	-	-
1702000	Dividend		
1703000	Income from Project taken up on commercial basis		
1704000	Profit on sale of Investment		
1708000	Others	-	
	Total Income From Investment - General Funds	-	-

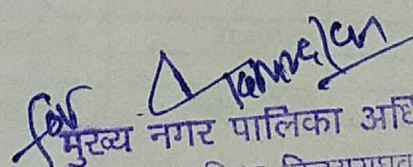
Schedule IE -8 : Interest Earned			
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
1711000	Interest From Bank Accounts	13,323.00	16,870.00
1712000	Interest From Loans & Advances to Employees		
1713000	Interest From Loans to Other		
1718000	Other Interest		
	Total Interest Earned	13,323.00	16,870.00

for *[Signature]*
मुख्य नगर पालिका अधिकारी
नगर परिषद विजयराघवगढ़
जिला कटनी (म.प्र.)



Schedule IE -9 : Other Income

Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
1801000	Deposit Forfeited	-	-
1801100	Lapsed Deposits		-
1802000	Insurance Claim Recovery		-
1803000	Profit on Desposal of Fixed Assets		-
1804000	Recovery From Employees		
1805000	Unclaimed Refund / Liabilities		
1806000	Excess Provisions written back		
1806000	Cash Totalling (Credit)	4,73,583.00	6,02,235.00
1808000	Miscellaneous Income	1,52,563.00	11,408.00
	Total Other Income	6,26,146.00	6,13,643.00

for 
मुख्य नगर पालिका अधिकारी
नगर परिषद विजयराघवगढ़
जिला कटनी (म०प्र०)



Schedule IE -10 : Establishment Expenses			
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
2101000	Salaries, Wages And Bonus	1,16,79,749.00	1,80,10,284.00
2102000	Benefits And Allowances	1,94,221.00	
2103000	Pension	10,97,244.00	5,726.00
2104000	Other Terminal & Retirement Bene	5,34,627.00	
	Total Establishment Expenses	1,35,05,841.00	1,80,16,010.00

Schedule IE -11 : Administrative Expenses			
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
2201000	Rent, Rates and Taxes		92,772.00
2201100	Office Maintenance	25,26,243.00	54,77,952.00
2201200	Communication Expenses	16,754.00	
2202000	Books & Periodicals	14,495.00	8,661.00
2202100	Printing and Stationery	84,551.00	2,29,945.00
2203000	Travelling & Conveyance	8,74,204.00	
2204000	Insurance	1,19,337.00	
2205000	Audit Fees		
2205100	Legal Expenses	45,000.00	
2205200	Professional & Other Fees	99,090.00	
2206000	Advertisement and Publicity	2,77,258.00	8,92,266.00
2206100	Membership & Subscriptions		
2208000	Other Administrative Expenses	31,400.00	36,525.00
	Total Administrative Expenses	40,88,332.00	67,38,121.00

Schedule IE -12 : Operation & Maintenance			
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
2301000	Power & Fuel		31,00,569.00
2302000	Bulk Purchases		
2303000	Consumption of Stores		
2304000	Hire Charges	47,304.00	18,84,269.00
2305000	Repairs & Maintenance - Infrastructure Assets	5,29,411.00	
2305100	Repairs & Maintenance -Civic Amenities	1,84,767.00	2,97,884.00
2305200	Repairs & Maintenance - Buildings		
2305300	Repairs & Maintenance -Vehicles	3,13,003.00	2,37,417.00
2305400	Repairs & Maintenance - Furniture		
2305500	Repairs & Maintenance -Office Equipments	16,908.00	5,42,343.00
2305600	Repairs & Maintenance -Electrical Appliances	2,89,700.00	
2305700	Repairs & Maintenance -Plant & machinery		
2305800	Repairs & Maintenance -Others		6,73,750.00
2308000	Other Operating & Maintenance Expenses	70,136.00	6,26,308.00
	Total Operation & Maintenance	14,51,229.00	73,62,540.00

for *[Signature]*
मुख्य नगर पालिका अधिकारी
नगर पालिका
जिला: ...



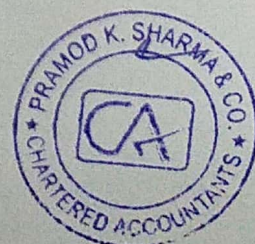
Schedule IE -13 : Interest & Finance Expenses			
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
2401000	Interest on Loans from Central Government		
2402000	Interest on Loans from State Government		-
2403000	Interest on Loan from Govt Bodies & association		
2404000	Interest on Loan from International Agencies		
2405000	Interest on Loan from Bank & Other Financial Institutions- HUDCO Loan	12,550.00	13,587.00
2406000	Other Interest		
2407000	Bank Charges		-
2408000	Other Finance Charges		
	Total Interest & Finance Expense	12,550.00	13,587.00

Schedule IE -14 : Programme Expenses			
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
2501000	Election Expenses	6,95,398.00	4,27,826.00
2502000	Own Programme	3,92,939.00	9,68,478.00
2503000	Share in Programme of others		
	Total Programme Expenses	10,88,337.00	13,96,304.00

Revenue Grants, Contributions Schedule IE -15 : & Subsidies			
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
2601000	Grants (specify details)	4,41,182.00	-
2602000	Contribution (specify details)		
2603000	Subsidies (specify details)		
	Total Revenue Grants & Contributions	4,41,182.00	-

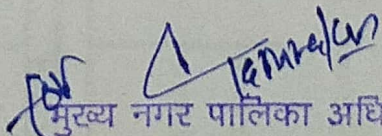
Schedule IE -16 : Provisions & Write Off			
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
2701000	Provision for Doubtfull receivable		
2702000	Provision for Other Assets		
2703000	Revenue written off		
2704000	Assets written off		
2705000	Miscellaneous Expenses written off		
	Total Provisions & Write Off	-	-

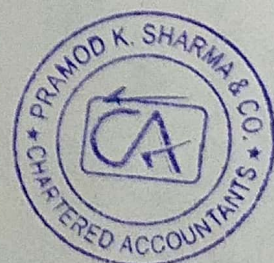
for मुख्य नगर पालिका अधिकारी
नगर परिषद विजयराघवगढ़
जिला कटनी (म०प्र०)



Schedule IE-17 : Miscellaneous Expenses			
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
2711000	Loss on Disposal of assets	-	-
2712000	Loss on Disposal of Investments		
2718000	Other Miscellaneous Expenses	-	-
	Total Miscellaneous Expenses	-	-

Schedule IE-18 : Prior Period Items (Net)			
Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
1850000	Income		-
1851001	Taxes	-	-
1852001	Other Revenue	-	-
1853001	Recovery of Revenue written off	-	-
1854001	Other Income	-	-
	Sub Total Income (a)	-	-
2850000	Expenses	-	-
2855001	Refund of Taxes	-	-
2856001	Refund of Other Revenue	-	-
2858080	Other Expenses	-	-
	Sub Total Expenses (b)	-	-
	Total Perior Period Item (Net) (a-	-	-


 मुख्य नगर पालिका अधिकारी
 नगर परिषद विजयराघवगढ़
 जिला कटनी (म०प्र०)

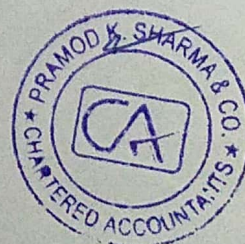


REVISED ABSTRACT SHEET FOR REPOTION ON AUDIT PARAs FOR FINANCIAL YEAR 2022-23

NAME OF ULB :- MUNICIPAL COUNCIL CHANDIYA
NAME OF AUDITOR :- PRAMOD K. SHARMA & CO.

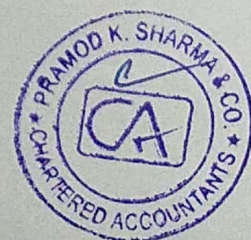
Sr No	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
		Receipts in Rs.		% of Growth		
1	Audit of Revenue	2021-22	2022-23			
A. REVENUE COLLECTION						
a.	Property Tax	6,47,941.00	2,39,874.00	-62.98%	Property tax collection has increased with a good rate.	Council should effort towards increasing the growth rate in up coming years.
b.	Consolidated Tax	1,10,770.00	72,080.00	-34.93%	Consolidated tax collection has decreased slightly	Council should take strict action towards generating the revenue and pay deep attention for removing this negativity.
c.	Development Cess	-	-	0.00%	Development Cess collection has increased with a good rate.	Council should effort towards increasing the growth rate in up coming years.
d.	Education Cess	1,02,017.00	57,980.00	-43.17%	Education Cess collection has increased with a good rate.	Council should effort towards increasing the growth rate in up coming years.
TOTAL (A)		8,60,728	3,69,934			
B. NON REVENUE COLLECTION						
a.	Rent of Land & Buliding/Shops	3,60,970.00	2,20,468.00	-38.92%	Rent collection has increased excellently.	Council should effort towards maintaining the growth rate in up coming years.
b.	Water Tax	7,91,249.00	3,80,491.00	-51.91%	Water tax collection has increased with a good rate.	Council should effort towards increasing the growth rate in up coming years.
c.	Solid Wastage Management	-	-	0.00%	No comment	No comment
d.	Other Fees & Taxes	1,20,283.00	1,84,883.00	53.71%	Other fees, taxes & charges collection has decreased slightly.	Council should take action towards generating the revenue and pay deep attention for removing this negativity.
TOTAL (B)		12,72,502	7,85,842			

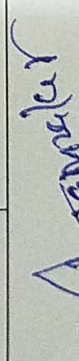
GRANT TOTAL (A) + (B) 21,33,230.00 11,55,776.00



for *[Signature]*
मुख्य नगर पालिका अधिकारी
नगर परिषद विजयराववाड़
जिला कटनी (म.प्र.)

Sr No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	Bills and vouchers were found with some irregularities.	Bills were duly associated with the vouchers but TDS and 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	While Auditing, we have not been provided any FDR.	Since no any record found regarding FDR so we are unable to comment.	No comment
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.




 मुख्य नगर पालिका अधिकारी
 नगर परिषद विजयराघवाबाद
 जिला कटनी (म.प्र.)

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 approved 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.	558.21%	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	16.73%	The capital expenditures are very lower with comparison of Total expenditures.	Council should make policies to maintain or increase the percentage of capital expenditures so that council can have more valuable assets.
8	Whether all the temporary advances have been fully recovered or not.	No there were no advances given during the current year.	No observations	No comments
9	Whether bank reconciliation statement is being regularly prepared.	BRS have not been prepared.	No observations	No comments

Date :

for Pramod K. Sharma
मुख्य नगर पालिका अधिकारी
नगर परिषद विजयराघवगढ़
जिला कटकी (मोप्रो)

For PRAMOD K. SHARMA & Co.
Chartered Accountants



Pramod Kumar Sharma
(Partner)

**Revised Abstract Sheet For Reporting on Audit Paras
2022-23 INCOME & EXPENDITURE INFORMATION**

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	Jabalpur	Katni	Vijayraghavgarh	Municipal Council	239874.00	599480.00	184883.00	220468.00	9816497.00	4680430.00	630199.00

CAPITAL RECEIPTS						REVENUE EXPENDITURE					TOTAL EXPENDITURE		
CAPITAL RECEIPTS		CENTRAL FINANCE COMMISSION RECEIPTS	STATE FINANCE COMMISSION RECEIPTS	OTHER GRANTS		TOTAL RECEIPTS							
13		14	15	16	17	18	19	20	21	22	23	24	25
0.00		2339000.00	6480570.00	0.00	16371831.00	13505841.00	4088332.00	1451229.00	12550.00	1088337.00	0.00	441182.00	20587471.00