

नगर परिषद् माचलपुर

जिला – राजगढ़ (म.प्र.)



अंकेक्षण

वित्तीय वर्ष 2022–23

अंकेक्षण फर्म
राहुल रावत एण्ड कं.
(चार्टर्ड एकाउंटेंट)

↓ INDEX ↓

Audit Observation

**Receipt & Payment Accounts as on
31.03.2023**

**Income & Expenditure Account as on
31.03.2023**

Bank Reconciliation Statement

Abstract Sheet



AUDIT REPORT

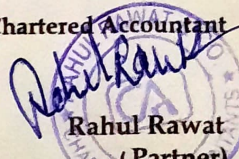
We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL MACHALPUR, DISTRICT RAJGARH (M.P)** for the year ended 31st March 2023, which are in agreement with the books of account maintained by the said Municipal council. We have obtained all the information and explanations, which to the 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- 23439685 BGYNQG 9986

Date-

For Rahul Rawat & Co.

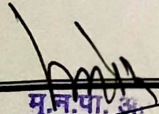
Chartered Accountant

Rahul Rawat
(Partner)
FRN No. - 025933C

MUNICIPAL COUNCIL MACHALPUR

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 on test check basis and verified that the money received is duly deposited in respective Bank Accounts on time.
- CMO gives 2 working days for the deposition of money to the Bank and at the time of audit, we found that there was no delay in deposit the amount of revenue collected.
- Cash Book has been verified with Receipts.
- Annual collection sheet was provided and we can say that a good collection is done by the council. Since quarterly sheet is not available so we are unable to comment upon comparison of quarter-wise revenue collection.
- There were 07 FDRs as informed by the council but we have not found the bank receipts during the audit.
- Interest income on FDRs is recorded only when they are withdrawn not on accrual basis.
- No, we have not seemed any Investment on lesser interest rate.
- Receipts & payments account and other details have been provided by the council which is enclosed with this report.


मु.न.पा. अ.
नगर परिषद माचलपुर
जिला-राजगढ़ (म.प्र.)



Audit of Expenditures

- We covered the Expenditures on test check 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, the bills and vouchers were correct according to books. As per our examination, we have not found any reportable instance.
- Some totaling mistakes were 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.
- All the Expenses were under financial propriety and the Expenditure was according to the financial, technical 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 goes outside of Municipal area, there is some decided amount which has to be paid by the other MC/Gram Panchayat is not taken by the ULB.



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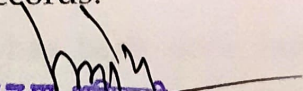
Audit of Book Keeping

- We checked the books of accounts which were maintained and provided during the audit by the Municipal Council.
- Double entry system is not being practiced in the council. The records are being maintained on the basis of single entry system.
- 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 and SD registers were not found during the audit.
- Advances were not given during the year so there is no need to maintain advance register for the current year.
- FDR register is not found during the audit.
- Other records have been maintained and necessary suggestions have been given by us for better maintenance of records.


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नगर परिषद माचलपुर
निवा-राजगढ़ (म.प्र.)



Store Department

During the examination of stock records, we found that proper records were maintained and balances of items were brought forward from previous year properly. Some audit observations are 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.
- As per section 174 (1) under chapter - VIII of Madhya Pradesh (Accounts and Finance) Rules, 2018, Stock or material will be issued only after obtaining duly authorized demand letter from respective department. We suggest the council to obtain such demand letters for issuing the store material.

Revenue Department

During the examination of revenue records, we found that proper records were maintained and balances of dues were brought forward from previous year properly. Amount collected has been duly deposited on time. As per recovery sheet, a good revenue collection has been done but council must prepared such policies which can be helpful in recovery of revenue from various heads

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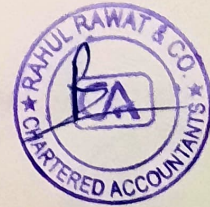


Public Works Department

Observations in respect of PWD are as follow-

- 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 maintained by the ULB.
- Repairing and maintenance register should be maintained and updated timely.

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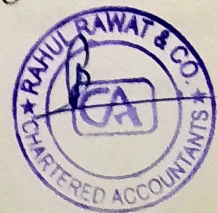
Audit of FDRs

- While auditing, we have been informed that there were 07 FDRs made by the council. Although we have not verified them.
- Bank statements and FDR bank receipts were not found during the audit.
- FDR register was also not found during the audit so we couldn't verify the fixed deposits.

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. We suggest the council to comply with the same.
- No Bank guarantee has been received. Although FDRs are obtained regarding Earning Money Deposit.

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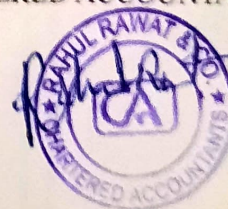
Audit of Grants & Loans

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

- We examined all the grants received from the Central/State government and of their utilization on test check basis.
- 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.
- Loan register is not maintained by the council.
- Council has repaid Rs. 18,78,441.64 against HUDCO loan installments as per Receipts & Payments Account.
- We have not found any record to verify the outstanding loan principal amount at the end of the year.

For RAHUL RAWAT & CO.

CHARTERED ACCOUNTANTS



Rahul Rawat

(Partner)

मु.न.पा. अ.प्र.व.मी.
नगर पंचायत माधलपुर
जिला-राजगढ़ (म.प्र.)

District- Rajgarh

RECEIPT & PAYMENT ACCOUNT

As On 31.03.2023

[illegible]

DATE :-
PLACE :-

FOR RAHUL DAVE & CO.
CHARTERED ACCOUNTANTS

(Partner)

Income (आय)

Schedule RP-1 : Assigned Revenues & Compensation

Particulars	Amount
Compensation-Octroi (चुंगी)	10,621,682.00
Compensation-Stamp Duties (मुद्रांक शुल्क)	749,034.00
Total : Assigned Revenues & Compensation	11,370,716.00

Schedule RP-2 : Deposits Received

Particulars	Amount
Earnest Money Deposit (अमानत प्राप्त)	165,217.00
Total : Deposits Received	165,217.00

Schedule RP-3 : Fees & User Charges

Particulars	Amount
Connection Charges-Water Supply (नल कनेक्शन)	327,186.00
Development Charges (विकास शुल्क)	321,830.00
Entry Fee-Bus Stand (बस स्टैंड आय)	65,950.00
Fee-Application (आवेदन शुल्क)	13,451.00
Fee-Copy of Certificate/Extract (प्रमाण पत्र शुल्क)	29,910.00
Fee- Marriage Registration (विवाह पंजीयन)	17,369.00

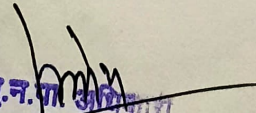
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नगर परिषद माचलपुर
जिला-राजगढ़ (म.प्र.)



Fee-RTI Act (आर टी आई)	48.00
Kanji House (कांजी हाउस से आय)	2,500.00
Licensing Fee (लाइसेंस फीस- सभी प्रकार)	2,700.00
Mutation Fee (नामांतरण शुल्क)	172,500.00
Nal Cutting Charge (नल खुदाई चार्ज)	2,100.00
Other Income (अन्य आय)	3,014,253.00
Other Registration Fees (पंजीयन शुल्क)	400.00
Road Cutting Charge (सड़क खुदाई चार्ज, काली मिट्टी)	13,170.00
Upbhogta prabhar (उपभोक्ता प्रभार)	127,800.00
User Charges-Litter & Debris Collection (कूड़ा कचरा)	500.00
User Charges-Pay & Use Toilets (शोचालय आय)	10,000.00
User Charges-Septic Tank Cleaning (सेप्टिक टैंक सफ)	2,500.00
User Charges-Water Supply by Tanker (पानी टैंकर)	12,600.00
Total : Fees & User Charges	4,136,767.00

Schedule RP-4 : Grants,Contribution for specific purposes

Particulars	Amount
Grant GoI - 15th Finance (15 वित्त आयोग)	5,116,000.00
Grant GoMP- CM Infra Development (मुख्यमंत्री अधोसंरचना)	4,200,000.00
Grant GoMP- Kayakalp	3,100,000.00
Grant GoMP- Ladli Behna	75,000.00
Grant GoMP- Mulbhoot (मूलभूत सुविधा)	1,363,000.00
Grant GoMP- Other Grant (अन्य अनुदान)	4,089,669.00
Grant GoMP- Road Development (सड़क मरम्मत)	1,506,000.00
Grant GoMP- State Finance Commission (राज्य वित्त)	919,000.00


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 जिला-राजगढ़ (म.प्र.)



Total : Grants,Contribution for specific purposes	20,368,669.00
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Schedule RP-5 : Rental Income from Municipal Properties

Particulars	Amount
Rent-Community Hall (सामुदायिक भवन किराया)	8,000.00
Rent-Lease of Land (भूमि किराया)	60,890.00
Rent-Market (बाजार बैठक)	252,650.00
Rent-Market (बाजार बैठक बकाया)	23,690.00
Rent-Shopping Complex - Current (दुकान किराया चालू)	698,661.00
Rent-Shopping Complex - O/s (दुकान किराया बकाया)	145,720.00
Shop Premium (दुकान नीलामी)	272,700.00
Total : Rental Income from Municipal Properties	1,462,311.00

Schedule RP-6 : Sale & Hire Charges

Particulars	Amount
Sale-Tender (टेंडर से आय)	230,460.00
Sale - Ration Card & Other Forms (राशन कार्ड से आय)	120.00
Total : Sale & Hire Charges	230,580.00

Schedule RP-7 : Tax Revenue

Particulars	Amount
Advertisement Tax - (विज्ञापन कर)	80,484.00
Education Cess - Current (शिक्षा उपकार - चालू)	146,587.00
Education Cess - O/s (शिक्षा उपकार बकाया)	338,629.00

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नगर परिषद माछापुञ्ज
चित्तौड़-राजगढ़ (म.प्र.)



Property Tax - Current (सम्पति कर चालू)	636,992.00
Property Tax - O/s (सम्पति कर बकाया)	1,224,207.00
Samekit Kar-Consolidated - Current (समेकित कर - चालू)	95,499.00
Samekit Kar-Consolidated - O/s (समेकित कर बकाया)	177,140.00
Surcharge Tax on Others (सरचार्ज)	146,336.00
Urban Development Cess Current - नगरीय विकाश उपकार	117,533.00
Urban Development Cess -O/s नगरीय बकाया	316,386.00
Water Tax - Current (जल कर - चालू)	777,256.00
Water Tax - O/s (जल कर बकाया)	259,999.00
Total : Tax Revenue	4,317,048.00

Schedule RP-8 : Income from Investments

Particulars	Amount
Income from Investments (व्याज प्राप्त)	629,523.80
Total : Income from Investments	629,523.80

Schedule RP-9 : Other Income

Particulars	Amount
NEFT Return (भुगतान राशी वापसी)	3,973.00
Total : Other Income	3,973.00

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Expense_(व्यय)

Schedule RP-10 : Administrative Expenses (प्रशासनिक व्यय)

Particulars	Amount
Advertisement Expense (विज्ञापन व्यय)	190,836.00
Audit Fee- Internal for External Agencies (ऑडिट फी)	40,600.00
Consultancy Fee & Charge (सलाहकार फीस)	316,460.00
Cultural Event Expense (कार्यक्रम व्यय)	585,372.00
DSC डिजिटल सिग्नेचर	9,000.00
Legal Expenses (कानूनी व्यय)	32,760.00
Newspapers (न्यूज़ पेपर बिल)	20,046.36
Office Expenses (अन्य कार्यालय व्यय)	54,350.00
Printing and Stationery (मुद्रांकन/लेखकान व्यय)	89,419.00
Purchase Fire Wood (जलाऊ लकड़ी क्रय)	39,600.00
Water Camper	7,140.00
Web,Internet Expense (इंटरनेट व्यय)	80,400.00
Total : Administrative Expenses	1,465,983.36

मु.न.रा.प.स.
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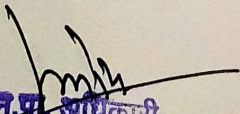
Schedule RP-11 : Capital Work-in-Progress

Particulars	Amount
Construction -Building-Anganwadi	584,531.00
Construction - Building-Boundary Wall(बाउंड्रीवाल)	409,799.00
Construction - Building-Bus Stand (बस स्टैंड निर्मा)	3,326,109.00
Construction- Building-Chabutra (चबूतरा निर्माण)	95,071.00
Construction -Building-Community Hall(सामुदायिक)	1,247,771.00
Construction - Building-Office(कार्यालय भवन निर्मा)	1,562,234.00
Construction -CM Infra Structure	4,123,164.00
Construction - MRF Centre	450,024.00
Construction Other	92,022.00
Construction - Roads & Bridges-Concrete Road (रोड निर्माण)	1,347,059.00
Construction-Sewerage and Drainage-Drain-Open (नाली निर्माण)	1,009,845.00
Construction-Water Tank OHT (पानी की टंकी निर्माण)	69,868.00
Total : Capital Work-in-Progress	14,317,497.00

Schedule RP-12 : Deposit Paid

Particulars	Amount
Return - Earnnest Money Deposit (अमानत वापसी)	198,223.00
Total : Deposit Paid	198,223.00

Schedule RP-13 : Establishment Expenses


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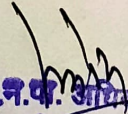
Particulars	Amount
Arrears Salary (बकाया वेतन)	359,519.00
Employee - Advance (कर्मचारी - अग्रिम)	64,708.00
G.P.F (जी पी एफ)	1,473,396.00
Leave Encashment (अवकाश नगदीकरण)	79,108.72
Salaries & Allowances-(वेतन स्थाई कर्मचारी)	14,319,187.00
Wages-Temporary Staff (वेतन अस्थाई कर्मचारी)	4,915,137.00
Total : Establishment Expenses	21,211,055.72

Schedule RP-14 : Fixed Assets

Particulars	Amount
Computer (कंप्यूटर क्रय)	47,950.00
Furniture & Fixtures-Other (फर्नीचर क्रय)	30,500.00
Moter Pump - मोटर क्रय	92,800.00
Fogging Machine (फोगिंग मशीन)	190,158.00
Total : Fixed Assets	361,408.00

Schedule RP-15 : Interest & Finance Charges

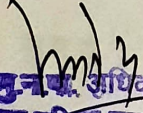
Particulars	Amount
Bank Charges (बैंक चार्ज)	3,268.07
Interest-Loan from HUDCO (हुडको ऋण)	1,878,441.64
Tax Deducted on FDR	26,710.00
Total : Interest & Finance Charges	1,908,419.71


 मु.न.प. अधिकारी
 नगर परिषद माचलान
 जिला-राजमह (म.प्र.)



Schedule RP-16 : Operations & Maintenance

Particulars	Amount
Bulk Purchase-Stationery (लेखांकन सामग्री क्रय)	108,247.00
Electrical store (विधुत सामग्री क्रय)	871,967.00
Electricity Expense (विधुत बिल)	3,633,815.00
Fuel, Petrol & Diesel-(डीजल व्यय)	838,439.00
Hire Charges-Machinery (मशीन किराया)	94,698.00
Hire Charges-Vehicle (वाहन किराया)	214,670.00
Other Expenses - (अन्य व्यय)	349,101.42
R & M Computer (कंप्यूटर मरम्मत)	28,095.00
R & M - CC Road (सड़क मरम्मत)	47,522.00
R & M Infra Assets (अन्य मरम्मत)	965,748.00
R&M-Machine (मशीन मरम्मत)	51,266.00
R & M-Motor Pump (मोटर पंप मरम्मत)	196,968.00
R & M-Open Drain (नाली मरम्मत)	163,537.00
R & M - Other (अन्य मरम्मत)	112,882.00
R & M-Public Light Others (विधुत मरम्मत)	47,285.00
R&M Toilet (शौचालय मरम्मत)	94,151.00
R & M-Vehicle (वाहन मरम्मत)	261,556.00
R & M-Water-Hand Pump (हैंडपंप मरम्मत)	23,600.00
R & M-Waterways (जलप्रदाय मरम्मत)	59,066.00
Sanitation/Conservancy Material (सफाई सामग्री क्रय)	865,433.00
Tree Guard	66,712.00


 मु.न.प. अधिकारी
 नगर परिषद मु.न.प.
 वि.सं.-राजगढ़ (म.प्र.)



Water Ways Material (जल प्रदाय सामग्री क्रय)	383,499.00
Total : Operations & Maintenance	9,478,257.42

Schedule RP-17 : Scheme Expenses

Particulars	Amount
Scheme Expenses-SBM (स्वच्छ भारत मिशन)	12,240.00
Scheme Expenses - अनुगह सहायता	490,000.00
Scheme Expenses - अन्त्योस्थी सहायता	15,000.00
Swachhta Sarvekshan (स्वच्छता सर्वेक्षण)	804,150.00
Total : Scheme Expenses	1,321,390.00

Schedule RP-18 : Programme Expenses

Particulars	Amount
Election Expenses (चुनावी व्यय)	178,643.00
Programme Expenses (कार्यक्रम व्यय)	85,287.00
Total : Programme Expenses	263,930.00

मु.न.पा. अधिकारी
नगर परिषद मासुलपुर
बिहार-पटना (म.प्र.)



MUNICIPAL COUNCIL MACHALPUR

District- Rajgarh

INCOME & EXPENDITURE ACCOUNT

As On 31.03.2023

Head of Expenditure	Schedule No.	Municipal Council Machalpur		Head of Income	Schedule No.	Municipal Council Machalpur	
		1-Apr-22 to 31-Mar-23				1-Apr-22 to 31-Mar-23	
REVENUE_EXPENDITURE				REVENUE_RECEIPT			34,775,520.58
Administrative Expenses (प्रशासनिक व्यय)	IE-8	1,465,983.36		Assigned Revenues & Compensation	IE-1	11,370,716.00	
Establishment Expenses (स्थापना व्यय)	IE-9	21,211,055.72		Fees & User Charges (शुल्क / उपभोक्ता प्रभार)	IE-2	4,136,767.00	
Interest & Finance Charges (व्याज / वित्त प्रभार)	IE-10	292,959.90		Grants, Contribution for specific purposes		12,628,574.78	
Operations & Maintenance (परिचालन / अनुरक्षण)	IE-11	9,478,257.42		Rental Income from Municipal Properties	IE-3	1,462,311.00	
Scheme Expenses -(योजना व्यय)	IE-12	1,321,390.00		Sale & Hire Charges (विक्रय / भाडा प्रभार)	IE-4	230,580.00	
Programme Expenses -(कार्यक्रम व्यय)	IE-13	263,930.00		Tax Revenue (करों से आय)	IE-5	4,317,048.00	
				Income from Investments (व्याज प्राप्त)	IE-6	629,523.80	
EXCESS OF INCOME OVER EXPENDITURE			741,944.18				
							34,775,520.58
							0.00

DATE :-

PLACE :-

FOR RAHUL RAWAT & CO.

CHARTERED ACCOUNTANT

मु.न.पा. अधिकारी
नगर परिषद माचलपुर
जिला-राजगढ़ (म.प्र.)



INCOME-(आय)

Schedule IE-1 : Assigned Revenues & Compensation

Particulars	Amount
Compensation-Octroi (चुंगी)	10,621,682.00
Compensation-Stamp Duties (मुद्रांक शुल्क)	749,034.00
Total : Assigned Revenues & Compensation	11,370,716.00

Schedule IE-2 : Fees & User Charges

Particulars	Amount
Connection Charges-Water Supply (नल कनेक्शन)	327,186.00
Development Charges (विकास शुल्क)	321,830.00
Entry Fee-Bus Stand (बस स्टैंड आय)	65,950.00
Fee-Application (आवेदन शुल्क)	13,451.00
Fee-Copy of Certificate/Extract (प्रमाण पत्र शुल्क)	29,910.00
Fee- Marriage Registration (विवाह पंजीयन)	17,369.00
Fee-RTI Act (आर टी आई)	48.00
Kanji House (कांजी हाउस से आय)	2,500.00
Licensing Fee (लाइसेंस फीस- सभी प्रकार)	2,700.00
Mutation Fee (नामांतरण शुल्क)	172,500.00
Nal Cutting Charge (नल खुदाई चार्ज)	2,100.00
Other Income (अन्य आय)	3,014,253.00
Other Registration Fees (पंजीयन शुल्क)	400.00
Road Cutting Charge (सड़क खुदाई चार्ज, काली मिट्टी)	13,170.00
Upbhogta prabhar (उपभोक्ता प्रभार)	127,800.00
User Charges-Litter & Debris Collection (कूड़ा कचरा)	500.00
User Charges-Pay & Use Toilets (शोचालय आय)	10,000.00
User Charges-Septic Tank Cleaning (सेप्टिक टैंक सफ)	2,500.00
User Charges-Water Supply by Tanker (पानी टैंकर)	12,600.00
Total : Fees & User Charges	4,136,767.00

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बिहार-राजगढ़ (म.प्र.)

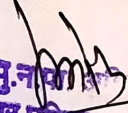


Schedule IE-3 : Rental Income from Municipal Properties

Particulars	Amount
Rent-Community Hall (सामुदायिक भवन किराया)	8,000.00
Rent-Lease of Land (भूमि किराया)	60,890.00
Rent-Market (बाजार बैठक)	252,650.00
Rent-Market (बाजार बैठक बकाया)	23,690.00
Rent-Shopping Complex - Current (दुकान किराया चालू)	698,661.00
Rent-Shopping Complex - O/s (दुकान किराया बकाया)	145,720.00
Shop Premium (दुकान नीलामी)	272,700.00
Total : Rental Income from Municipal Properties	1,462,311.00

Schedule IE-4 : Sale & Hire Charges

Particulars	Amount
Sale-Tender (टेंडर से आय)	230,460.00
Sale - Ration Card & Other Forms (राशन कार्ड से आय)	120.00
Total : Sale & Hire Charges	230,580.00


 मु.न.पा. राजगढ़
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 राजगढ़ (म.प्र.)

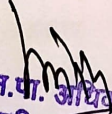


Schedule IE-5 : Tax Revenue

Particulars	Amount
Advertisement Tax - (विज्ञापन कर)	80,484.00
Education Cess - Current (शिक्षा उपकार - चालू)	146,587.00
Education Cess - O/s (शिक्षा उपकार बकाया)	338,629.00
Property Tax - Current (सम्पति कर चालू)	636,992.00
Property Tax - O/s (सम्पति कर बकाया)	1,224,207.00
Samekit Kar-Consolidated - Current (समेकित कर - चालू)	95,499.00
Samekit Kar-Consolidated - O/s (समेकित कर बकाया)	177,140.00
Surcharge Tax on Others (सरचार्ज)	146,336.00
Urban Development Cess Current - नगरीय विकाश उपकार	117,533.00
Urban Development Cess - O/s नगरीय बकाया	316,386.00
Water Tax - Current (जल कर - चालू)	777,256.00
Water Tax - O/s (जल कर बकाया)	259,999.00
Total : Tax Revenue	4,317,048.00

Schedule IE-6 : Income from Investments

Particulars	Amount
Income from Investments (व्याज प्राप्त)	629,523.80
Total : Income from Investments	629,523.80


 मु.न.पा. अधिकारी
 नगर परिषद भावलपुर
 जिला-राजगढ़ (म.प्र.)



EXPENSES_(व्यय)

Schedule IE-08 : Administrative Expenses

Particulars	Amount
Advertisement Expense (विज्ञापन व्यय)	190,836.00
Audit Fee- Internal for External Agencies (ऑडिट फी)	40,600.00
Consultancy Fee & Charge (सलाहकार फीस)	316,460.00
Cultural Event Expense (कार्यक्रम व्यय)	585,372.00
DSC डिजिटल सिग्नेचर	9,000.00
Legal Expenses (कानूनी व्यय)	32,760.00
Newspapers (न्यूज़ पेपर बिल)	20,046.36
Office Expenses (अन्य कार्यालय व्यय)	54,350.00
Printing and Stationery (मुद्रांकन/लेखकान व्यय)	89,419.00
Purchase Fire Wood (जलाऊ लकड़ी क्रय)	39,600.00
Water Camper	7,140.00
Web,Internet Expense (इंटरनेट व्यय)	80,400.00
Total : Administrative Expenses	1,465,983.36

Schedule IE-09 : Establishment Expenses

Particulars	Amount
Arrears Salary (बकाया वेतन)	359,519.00
Employee - Advance (कर्मचारी - अग्रिम)	64,708.00
G.P.F (जी पी एफ)	1,473,396.00
Leave Encashment (अवकाश नगदीकरण)	79,108.72
Salaries & Allowances-(वेतन स्थाई कर्मचारी)	14,319,187.00
Wages-Temporary Staff (वेतन अस्थाई कर्मचारी)	4,915,137.00
Total : Establishment Expenses	21,211,055.72

मु.न.पा. अधिकारी
नगर पालिका माचलपुर
जिला-राजगढ़ (म.प्र.)

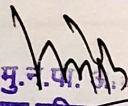


Schedule IE-10 : Interest & Finance Charges

Particulars	Amount
Bank Charges (बैंक चार्ज)	3,268.07
Interest-Loan from HUDCO (हुडको ऋण)	262,981.83
Tax Deducted on FDR	26,710.00
Total : Interest & Finance Charges	292,959.90

Schedule IE-11 : Operations & Maintenance

Particulars	Amount
Bulk Purchase-Stationery (लेखांकन सामग्री क्रय)	108,247.00
Electrical store (विधुत सामग्री क्रय)	871,967.00
Electricity Expense (विधुत बिल)	3,633,815.00
Fuel, Petrol & Diesel-(डीजल व्यय)	838,439.00
Hire Charges-Machinery (मशीन किराया)	94,698.00
Hire Charges-Vehicle (वाहन किराया)	214,670.00
Other Expenses - (अन्य व्यय)	349,101.42
R & M Computer (कंप्यूटर मरम्मत)	28,095.00
R & M - CC Road (सड़क मरम्मत)	47,522.00
R & M Infra Assets (अन्य मरम्मत)	965,748.00
R&M-Machine (मशीन मरम्मत)	51,266.00
R & M-Motor Pump (मोटर पंप मरम्मत)	196,968.00
R & M-Open Drain (नाली मरम्मत)	163,537.00


 मु.न.प.सिंह
 नगर प्रसिद्ध माचलपुर
 जिला-राजगढ़ (म.प्र.)



R & M - Other (अन्य मरम्मत)	112,882.00
R & M-Public Light Others (विधुत मरम्मत)	47,285.00
R&M Toilet (शौचालय मरम्मत)	94,151.00
R & M-Vehicle (वाहन मरम्मत)	261,556.00
R & M-Water-Hand Pump (हैंडपंप मरम्मत)	23,600.00
R & M-Waterways (जलप्रदाय मरम्मत)	59,066.00
Sanitation/Conservancy Material (सफाई सामग्री क्रय)	865,433.00
Tree Guard	66,712.00
Water Ways Material (जल प्रदाय सामग्री क्रय)	383,499.00
Total : Operations & Maintenance	9,478,257.42

Schedule IE-12 : Scheme Expenses

Particulars	Amount
Scheme Expenses-SBM (स्वच्छ भारत मिशन)	12,240.00
Scheme Expenses - अनुगह सहायता	490,000.00
Scheme Expenses - अन्त्योस्थी सहायता	15,000.00
Swachhta Sarvekshan (स्वच्छता सर्वेक्षण)	804,150.00
Total : Scheme Expenses	1,321,390.00

Schedule IE-13 : Programme Expenses

Particulars	Amount
Election Expenses (चुनावी व्यय)	178,643.00
Programme Expenses (कार्यक्रम व्यय)	85,287.00
Total : Programme Expenses	263,930.00


 पु.न.म. अ.रि.
 नगर परिषद माचलपुर
 जिला-राजसू (म.प्र.)



BANK BALANCE SHEET

01_April_2022 to 31_March_2023

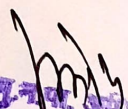
S.No.	Bank Name	Account Number	Bank		Cashbook		Opening Diffrence	Closing Difference
			Opening Balance	Closing Balance	Opening Balance	Closing Balance		
1	State Bank Of India	53034642902	40,68,011.37	83,62,760.29	35,91,029.38	65,70,275.30	4,76,981.99	17,92,484.99
2	State Bank Of India	4944	10,04,308.45	10,19,343.45	10,04,308.00	10,19,343.00	0.45	0.45
3	Madhya Pradesh Gramin Bank	2588	47,79,909.23	8,58,506.79	45,53,357.40	7,05,185.33	2,26,551.83	1,53,321.46
4	Jila Sehkari Bank	7942	1,47,314.00	1,52,224.00	1,41,793.00	1,46,703.00	5,521.00	5,521.00
5	Jila Sehkari Bank	7953	16,96,455.00	18,36,892.00	16,33,951.00	17,74,388.00	62,504.00	62,504.00
6	Bank Of India	1196	5,18,289.52	5,33,369.52	5,18,289.18	5,33,369.52	0.34	-
7	Bank Of India	3675	2,95,639.04	3,04,191.04	2,95,639.00	3,04,191.04	0.04	-
8	Bank Of India	350	21,57,076.06	0.00	21,57,075.64	0.00	0.42	-
9	Bank Of India	131	0.14	-	0.14	0.14	-	(0.14)
10	State Bank Of India	1554	0.00	15,40,626.00	0.00	15,40,626.00	-	-
FDR's								
10	FDR	8806	4,48,154.00	4,89,144.00	4,48,154.00	4,89,144.00	-	-
11	FDR	2558	5,84,091.00	6,10,219.00	5,84,091.00	6,10,219.00	-	-
12	FDR	3989	76,82,549.00	0.00	76,82,549.00	0.00	-	-
13	FDR	682	22,63,688.91	22,63,688.91	22,63,688.91	22,63,688.91	-	-
14	FDR	729	41,44,346.00	41,44,346.00	41,44,346.00	41,44,346.00	-	-
15	FDR	1475	30,02,233.71	30,02,233.71	30,02,233.71	30,02,233.71	-	-
Opening Difference					6,95,077.38	6,95,077.38		
TOTAL			3,27,92,065.43	2,51,17,544.71	3,27,15,582.74	2,37,98,790.33	7,71,560.07	20,13,831.76

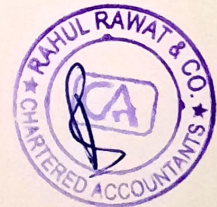


सु. नं. ३०१
 का. प्र. वि. म.
 जिला-राजगढ़

Municipal Council Machalpur
District-Rajgarh
Bank- State Bank of India
Account No.53034642902
as on 31.03.2023

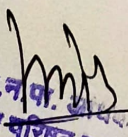
Closing Balance As Per Pass Book			83,62,760.29
Opening Difference			(4,76,981.99)
Amount debited in passbook but not in cashbook	Date	Amount	12,502.36
	12.04.2022	8,815.00	
	12.04.2022	1,080.00	
	12.04.2022	900.00	
	13.04.2022	1,707.36	
		12,502.36	
Amount Paid in Cash Book but Not in Pass Book	Date	Amount	(13,28,005.36)
	06.04.2022	5,990.00	
	31.03.2023	11,28,981.00	
	31.03.2023	1,80,532.00	
	31.03.2023	12,502.36	
		13,28,005.36	
Closing Balance As Per Cash Book			65,70,275.30
			65,70,275.30


 मु.प्र. अधिकारी
 नगर पंचिद माचलपुर
 जिला-राजगढ़ (म.प्र.)



Municipal Council Machalpur
District-Rajgarh
Bank- State MP Gramin Bank
Account No.3311020002588
as on 31.03.2023

Closing Balance As Per Pass Book			8,72,761.83
Opening Difference			(2,26,551.83)
Amount debited in passbook but not in cashbook	Date	Amount	2,93,546.33
	08.08.2022	9,125.00	
	08.08.2022	9,125.00	
	08.08.2022	9,125.00	
	08.08.2022	9,125.00	
	08.08.2022	9,125.00	
	08.08.2022	9,125.00	
	31.08.2022	3,150.00	
	31.08.2022	25,682.00	
Bank Charges		346.33	
	12.09.2022	4,750.00	
	01.12.2023	70,930.00	
	28.02.2023	1,06,983.00	
	01.03.2023	9,125.00	
	01.03.2023	17,830.00	
		2,93,546.33	
Amount credited in passbook but not in cashbook	Date	Amount	(56,066.00)
	12.01.2023	3,400.00	
	18.01.2023	9,125.00	
	21.01.2023	5,241.00	
	01.03.2023	3,400.00	
	01.03.2023	3,400.00	
	22.03.2023	3,400.00	
	27.03.2023	3,300.00	
	28.03.2023	11,800.00	
	28.03.2023	13,000.00	
		56,066.00	


 मु.न.प. मा.च.पु.
 नगर-परिषद माचलपुर
 जिला-राजगढ़ (म.प्र.)



Amount Paid In Cash Book but not in Pass Book	Date	Amount	(1,83,746.00)
	02.08.2022	3,000.00	
	08.08.0222	96,250.00	
	06.12.2022	16,000.00	
	06.12.2022	18,250.00	
	06.12.2022	11,360.00	
	15.12.2022	34,886.00	
	06.02.2023	4,000.00	
		1,83,746.00	
Amount Received in Cash Book but Not In Pass Book	Date	Amount	5,241.00
	29.12.2022	5,241.00	
		5,241.00	
			7,05,185.33
			7,05,185.33

मु.न.पा. अधिकारी
जगर परिवद माचलपुर
जिला-राजगढ़ (म.प्र.)



NAME OF ULB :- MACHALPUR
NAME OF AUDITOR :- RAHUL RAWAT & CO.

Sr No.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
1	Audit of Revenue	Receipts in Rs.		% of Growth		
		2021-22				
	A. REVENUE COLLECTION					
a.	Property Tax	960,764.00	1,861,199.00	93.72%	Property tax collection has increased excellently.	Council should effort towards maintaining such a high growth rate in up coming years.
b.	Consolidated Tax	238,950.00	272,639.00	14.10%	Consolidated tax collection has increased slightly.	Council should take action towards increasing the revenue collection.
c.	Development Cess	267,866.00	433,919.00	61.99%	Development Cess collection has increased excellently.	Council should effort towards maintaining such a high growth rate in up coming years.
d.	Education Cess	284,421.00	485,216.00	70.60%	Education Cess collection has increased excellently.	Council should effort towards maintaining such a high growth rate in up coming years.
TOTAL (A)		1,752,001	3,052,973			

B. NON REVENUE COLLECTION						
a.	Rent of Land & Buliding/Shops	1,019,916.00	1,462,311.00	43.38%	Rent collection has increased gracefully.	Council should effort towards maintaining such a high growth rate in up coming years.
b.	Water Tax	706,226.00	1,037,255.00	46.87%	Water tax collection has increased gracefully.	Council should effort towards maintaining such a high growth rate in up coming years.
c.	Solid Wastage Management	-		0.00%	No comments	No comments
d.	Other Fees & Taxes	2,628,818.00	4,363,587.00	65.99%	Other Taxes and Fees collection has increased excellently.	Council should effort towards maintaining such a high growth rate in up coming years.
TOTAL (B)		4,354,960	6,863,153			

GRANT TOTAL (A) + (B) 6,106,961.00 9,916,126.00

मु.न.प.म.अ.स.स.स.
अमर फकिद मालपुर
जिला-राजगढ़ (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 found with issues in respect of TDS, GST, completeness of bills & etc.	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 been informed that council was having 07 FDRs but bank receipts were not found during the audit.	We are unable to comment upon FDRs	Register should be maintained and updated and accrued interest should be accounted for timely.
5	Audit of Tenders / Bids	1. We examined Tenders/bids documents on the basis of note sheets attached with the vouchers and some files which were made available for us during the audit. 2. Tenders which were found during the audit have followed proper tendering procedures.	Although as per our observation, ULB has followed proper tender process but yet some issues were found like dispatch numbers, signatures without date on note sheet & etc. which were suggested to rectify at the time of audit.	Proper Files / Records should be maintained for Tenders & Bids and proper process should be kept followed. E-tendering process should be followed where applicable.


कु.न.रा. रायचारी
कमलेश्वरिद मावलपुर
जिला-राजगढ़ (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.	284.68%	The total expenses are higher in comparison of revenue receipts.	Council should make more efforts to meet out the Expenditure from its Revenue Receipts.
b	Percentage of Capital Expenditure with respect to total Expenditure	28.49%	The capital expenditures are having lower part in comparison of Total expenditures.	Council should make policies to increase the percentage of capital expenditures so that council can have more valuable assets.
8	Whether all the temporary advances have been fully recovered or not.	No there were no advances given during the current year.	No observations	No comments
9	Whether bank reconciliation statement is being regularly prepared.	BRS were prepared found during the audit.	No observations	No comments
Date : For RAHUL RAWAT & CO. Chartered Accountants  Rahul Rawat (Partner) 				

मु.न.प.अ.वि.वारी
नगर परिषद मावलपुर
जिला-राजगढ़ (म.प्र.)

Sr. No.	Division	District	ULB Name	ULB Type	2022-23 INCOME & EXPENDITURE INFORMATION						
					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	Machalpur	Municipal Council	1861199.00	2455849.00	4136767.00	1462311.00	11370716.00	10244000.00	864076.80

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	5116000.00	919000.00	4089669.00	42519587.80	21211055.72	1465983.36	9478257.42	29978.07	2772102.00	1878441.64	14678905.00	51514723.21

Place : Bhopal

For RAHUL RAWAT & CO.
Chartered Accountants

मु.न.पा. धर्मशाला
नगर परिषद माचलपुर
जिला-राजगढ़ (म.प्र.)