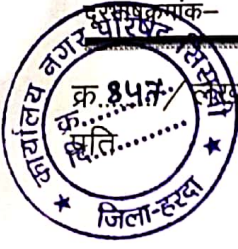


कार्यालय नगर परिषद सिराली जिला हरदा (म.प्र.)

Email ID- cmosirali@mpurban.gov.in



क्र. 847 / न०प० / 2023

सिराली दिनांक:- 29 / 08 / 2023


अपर आयुक्त
नगरीय प्रशासन एवं विकास
म०प्र० भोपाल

विषय:- नगरीय निकायों के सी.ए. द्वारा समपरीक्षित वित्तीय लेखे वर्ष 2022-23 के संबंध में ।

—000—

उपरोक्त विषयान्तर्गत संदर्भित पत्र के तारतम्य में निवेदन है कि नगर परिषद सिराली जिला हरदा के वित्तीय लेखे वर्ष 2022-23 का आडिट सीए द्वारा कराया जाकर आडिट रिपोर्ट पत्र के साथ संलग्न कर सादर प्रस्तुत है।

संलग्न:- वर्ष 2022-23 की आडिट रिपोर्ट।


मुख्य नगर पालिका अधिकारी
नगर परिषद सिराली



RAHUL KOTHARI & CO.

Chartered Accountants

16, Gandhi Chowk, Chhatrapati Shivaji Ward, Harda-461331
mob- +91-8889792928 mail- carahulkothari92@gmail.com

Nagar Parishad Sirali

Dist.- Harda

Audit Report- 2022-23



Rahul Kothari and Co.
Chartered Accountant



RAHUL KOTHARI & CO.

Chartered Accountants

16, Gandhi Chowk, Chhatrapati Shivaji Ward, Harda-461331
mob- +91-8889792928 mail- carahulkothari92@gmail.com

AUDIT REPORT

We have examined the Financial Statements of **NAGAR PARISHAD SIRALI, DISTRICT HARDA (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 except for certain Transactions 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 above mentioned concern. Our responsibility is to express an opinion on these financial statements based on our audit. This responsibility also includes maintenance of adequate accounting records in accordance with the municipal accounting manual for safeguarding of the assets and for appropriate accounting policies making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that gives true and fair view and are free from material misstatement, whether due to fraud or error.
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.



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3. In our opinion and to the best of our information and according to explanations given to us, they said accounts which gives a true and fair view except certain transactions in respect of Receipt & Payment Accounts and the Balance sheet for the year ending as on 31st March 2023.

Date: 28/08/2023

Place: Harda

For, Rahul Kothari & Co.
Chartered Accountants



मुख्य नगर पालिका अधिकारी
नगर परिषद, सिराली

UDIN: 23454475BGXPOQ5270

Proprietor
CA Rahul Kothari
M. No. 454475
FRN 031476C



RAHUL KOTHARI & CO.

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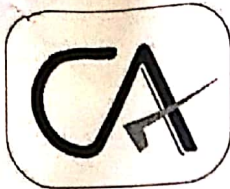
mail- carahulkothari92@gmail.com

NAGAR PARISHAD SIRALI

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 Source of income were found for Amount Credited under Other Grant received headed under 0105 Revenue Grants Contributions & subsidies.
- No Source of income were found for Amount Credited under Other Income received headed under 0104 Fees and Charges Received.
- Grant for Solar Panel received during the Previous financial year but the payment for installation of such Panel were made in Current financial year.



RAHUL KOTHARI & CO.

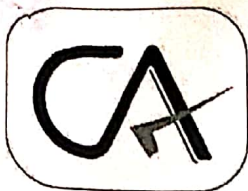
Chartered Accountants

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Audit of Expenditures

- We covered the Expenditures on the sample basis during the process of Audit.
- Some Vouchers seems to be missing.
- No Source of expenses were found for expenses mentioned as Other Expenses under 0202- Administrative expenses.
- While checking Accountant Cash Book, and Bills given to us were correct according to books. However, some of the vouchers was not found during the Audit Procedures.
- 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.
- 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.
- Depreciation Charged during the year was as per Income tax act, 1961.

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.



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Audit of Book Keeping

- We couldn't check all the books of accounts which were maintained by the Municipal Council.
- Except Cash book, many registers/records have not been maintained properly. Some observations in respect of records of ULB are as follows -

Accounts Department

Audit observations about accounts department are as follows -

- Although records have been maintained properly but some observations were found.
- SD & EMD registers were not maintained.
- BRS were not prepared.
- TDS and GST Returns were not timely filed by the ULB.

Store Department

Audit observations about Store department are as follows -

- Fixed Assets Register for Movable Property was not maintained.
- Value of Immovable Properties shown under fixed assets have provided to us by the Municipal Council and we have considered such figures as our opening WDV as on 1st April 2021.

Revenue Department

Audit observations about Revenue department are as follows -

- Other Grants Received under the head 0105 Revenue Grants Contribution and subsidies- no Source of income were found for this Income.
- Other Income Received under the head 0104 Fees and Charges Received - no Source of income were found for this Income.

**RAHUL KOTHARI & CO.**

Chartered Accountants

16, Gandhi Chowk, Chhatrapati Shivaji Ward, Harda-461331
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mail- carahulkothari92@gmail.com**Sanitation Department**

Audit observations about Sanitation department are as follows -

- During the audit, no record were found for usage of materials, chemicals issued by store department.
- Registrations of vehicles were not found.
- Vehicle repairing register and light repairing register were not maintained.

Since proper records were not found in the department during the audit, so we are unable to express our opinion about sanitation department.

Water Supply Department

Audit observations about Water Supply department are as follows -

- Repairing of motor pumps, hand pumps, pipe lines couldn't be verified because of non maintenance of records.
- No record of chemical usage was found during the audit.

Establishment Department

Audit observations about Establishment department are as follows -

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

PWD Department

Audit observations about PWD department are as follows -

- Construction Register was not maintained by the ULB.
- Work files were not provided to us.

Audit of FDRs

- While Auditing, we found that there was no any FDR at the end of the year.



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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 to the vouchers and files we found that proper tendering process had been followed by the ULB.
- No Bank guarantee has been received as no Bank Loan has been Taken.

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.
- No Source of Other Income were found while Auditing.
- No source of Other Grants Received were found while auditing.
- Grant Received for Solar Panel were utilized in the Previous financial year but the Payment was made in Current Financial year.
- 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.

Date: 28/08/2023

Place- Harda

मुख्य नगर पालिका अधिकारी
नगर परिषद, सिराली

For, Rahul Kothari & Co.
Chartered Accountants



Rahul Kothari

UDIN: 23454475BGXPOQ5270

Proprietor
CA Rahul Kothari
M. No. 454475
FRN 031476C

NAGAR PARISHAD SIRALI
BALANCE SHEET AS AT 31ST MARCH 2023

Sr. No.	Particulars	Sch.No.	Amount	Total Amount
A	SOURCES OF FUND			
A1	Reserves and surplus			
	Municipal (Genral) Fund	B-1	16,06,55,831.61	
	Earmarked Funds		-	
	Reserves		-	16,06,55,831.61
	Total Reserves and Surplus			
A2	Grants and Contributions			
A3	Loans			
	Secured Loan			
	Unsecured Loan			
	Total Loans			
	TOTAL SOURCES OF FUND(A1+A2+A3)			16,06,55,831.61
B	APPLICATION OF FUNDS			
B1	Fixed Assets	B-2		
	Gross Block		10,11,51,409.00	
	Less: Accumulated Depreciation		13,91,720.00	
	Net Block			9,97,59,689.00
	Capital Work-in-progress			
	Total Fixed Assets			
B2	Investments			
	investments- Genral Funds			
	investments- Other Funds			
	Total Investments			
B3	Current Assets, Loans & Advances			
	Stock in Hand(Inventories)			
	Sundry Debtors(Receivables)			
	Gross Amount Outstanding			
	Less: Accumulated Provision against bad & doubtful receivables			
	Sundry Debtors(Receivables)(Net)			
	Prepaid Expenses			
	Cash and Bank Balances	B-3		5,89,45,520.94
	Loans, Advances and Deposites	B-4		19,50,621.67
	Total Current Assets			
B4	Current Liabilities and Provisions			
	Deposit Received			
	Deposit Works			
	Other Liabilities(Sundry Creditors)			
	Provisions			
	Total Current Liabilities			
B5	Net Current Assets(B3-B4)			
C	Other Assets			
D	Misc. Expenditure(to the Extent not written off)			
	TOTAL APPLICATION OF FUNDS(B1+B2+B5+C+D)			16,06,55,831.61
	Notes to the Balance sheet- attached			

Date: 28/08/2023
Place: Harda

मुख्य नगर पालिका अधिकारी
नगर परिषद, सिराली

For Rahul Kothari & Co.
(Chartered Accountants)

FRN: 031476C

UDIN: 23454475BGXPOQ5270



CA. Rahul Kothari
Proprietor

Membership No.- 454475

NAGAR PARISHAD SIRALI
INCOME AND EXPENDITURE STATEMENT
For the Period from 1st April 2022 to 31st March 2023

Expenditure	Sch	Amount	Total Amount	Income	Sch	Amount	Total Amount
0201- Establishment Expenses				0101 Tax Revenues			
EPF Contributions		1,57,280.00		Consolidated Samekit Tax Received		1,62,598.00	
Salaries and Wages		1,13,14,147.00	1,14,71,427.00	Education Cess Received		59,101.00	
				Other Fees Received		10,74,118.00	
0202- Administrative Expenses				Property Tax Received		2,67,805.00	
Advertisement Expenses		4,71,132.00		Town Development Fees Received		36,929.00	
Bank Charges		1,119.00		Water Tax Received Current Year		5,37,983.00	
Event Expenses		4,80,047.00		Water Tax Received Previous Years		1,78,428.00	23,16,962.00
Legal Fees Expenses		2,49,089.00					
Office Expenses		4,09,329.60		0102 Assigned Revenues and Compensation			
Other expenses		28,82,661.00		Grant Received for Octroi(Chungli)		1,63,54,546.00	1,63,54,546.00
Printing and Stationary Expenses		1,99,317.00	46,92,694.60				
0203 Operations and Maintenance				0103 Rental Income from Municipal Properties			
Depreciation during the year	B-2	13,91,720.00		Shop Rent received		3,82,450.00	3,82,450.00
Electricity Bill Payment		17,30,895.00					
Power and Fuel Expenses		10,81,154.00	42,03,769.00	0104 Fees and Charges Received			
				Application Fees Received		47,679.00	
0204 Water Supply Department				Building Permission Fees Received		2,400.00	
Water Motor Repair and Maintenance		3,58,544.00	3,58,544.00	Certificate Fees Received		2,000.00	
				Other Income Received		55,145.00	1,07,224.00
0205 Electricity Department				0105 Revenue Grants Contributions and Subsidies			
Electric Material Purchase		16,49,509.06		Aadivasi vikas aadimjati kalyan vibhag		44,77,421.00	
Electric Repair and Maintenance		26,050.00	16,75,559.06	Grant for Road Developments		20,00,000.00	
				Grant for CM Adho Sanrachna Yojna		75,00,000.00	
0206 Sanitation Department				Grant for Kaya Kalp Yojna		27,00,000.00	
Other Repair and Maintenance		52,696.00		Grant for Ladli Bahna Yojna		75,000.00	
Vehicle Repair and Maintenance Expenses		1,71,535.00	2,24,231.00	Grant Received for 15th Finance Commission		67,80,000.00	
				Grant Received for MP State Finance Commission		29,41,000.00	
0207 Construction and Maintenance				Grant Received for Moolbhut		24,70,000.00	
Building Repair & Maintenance		14,45,323.10		Other Grant Received		4,27,431.00	
Civil Expenses		1,11,103.00		Stamp Duty on transfer of property		4,10,157.00	2,97,81,009.00
Open Drains repair and Maintenance		1,64,610.00					
Road Repair and Maintenance		35,24,520.00	52,45,556.10	0106 Interest Income			
				Bank Interest Received		2,03,732.73	2,03,732.73
Excess of Income over Expenditure			2,12,74,142.97				
		Total	4,91,45,923.73			Total	4,91,45,923.73

Date: 28/08/2023
Place: Harda

मुख्य नगर पालिका अधिकारी
नगर परिषद, सिराली



For Rahul Kothari & Co.
(Chartered Accountants)
FRN: 031476C
UDIN: 23454475BGXPOQ5270

[Signature]

CA. Rahul Kothari
Proprietor
Membership No.- 454475

NAGAR PARISHAD SIRALI
Receipts and Payments Account
For the Period from 1st April 2022 to 31st March 2023

RECEIPTS	Amount	Total Amount	PAYMENTS	Amount	Total Amount
Opening Balances					
Cash in Hand	-		0201- Establishment Expenses		
Cash in Bank	4,24,26,239.64	4,24,26,239.64	EPF Contributions	1,57,280.00	
0101 Tax Revenues			Advance paid to Gram Panchayat Sira	19,50,621.67	
Consolidated Samekit Tax Received	1,62,598.00		Salaries and Wages	1,13,14,147.00	1,34,22,048.67
Education Cess Received	59,101.00		0202- Administrative Expenses		
Other Fees Received	10,74,118.00		Advertisement Expenses	4,71,132.00	
Property Tax Received	2,67,805.00		Bank Charges	1,119.00	
Town Development Fees Received	36,929.00		Event Expenses	4,80,047.00	
Water Tax Received Current Year	5,37,983.00		Legal Fees Expenses	2,49,089.00	
Water Tax Received Previous Years	1,78,428.00	23,16,962.00	Office Expenses	4,09,329.60	
0102 Assigned Revenues and Compensation			Other expenses	28,82,661.00	
Grant Received for Octroi(Chungi)	1,63,54,546.00	1,63,54,546.00	Printing and Stationary Expenses	1,99,317.00	46,92,694.60
0103 Rental Income from Municipal Properties			0203 Operations and Maintenance		
Shop Rent received	3,82,450.00	3,82,450.00	Electricity Bill Payment	17,30,895.00	
0104 Fees and Charges Received			Power and Fuel Expenses	10,81,154.00	28,12,049.00
Application Fees Received	47,679.00		0204 Water Supply Department		
Building Permission Fees Received	2,400.00		Water Motor Repair and Maintenance	3,58,544.00	3,58,544.00
Certificate Fees Received	2,000.00		0205 Electricity Department		
Other Income Received	55,145.00	1,07,224.00	Electric Material Purchase	16,49,509.06	
0105 Revenue Grants Contributions and Subsidies			Electric Repair and Maintenance	26,050.00	16,75,559.06
Aadivasi vikas aadimjati kalyan vibhag	44,77,421.00		0206 Sanitation Department		
Grant for Road Developments	20,00,000.00		Other Repair and Maintenance	52,696.00	
Grant for CM Adho Sanrachna Yojna	75,00,000.00		Computer Purchase	1,43,568.00	
Grant for Kaya Kalp Yojna	27,00,000.00		Vehicle Purchase	38,61,376.00	
Grant for Ladli Bahna Yojna	75,000.00		Furniture And Fixture	1,41,016.00	
Grant Received for 15th Finance Comm	67,80,000.00		Vehicle Repair and maintainance	1,71,535.00	43,70,191.00
Grant Received for MP State Finance Co	29,41,000.00		0207 Construction and Maintenance		
Grant Received for Moolbhut	24,70,000.00		Building Repair & Maintenance	14,45,323.10	
Other Grant Received	4,27,431.00		Civil Expenses	1,11,103.00	
Stamp Duty on transfer of property	4,10,157.00	2,97,81,009.00	Open Drains repair and Maintenance	1,64,610.00	
0106 Interest Income			Expenditure incurred on solar Panel	50,000.00	
Bank Interest Received	2,03,732.73	2,03,732.73	Road Repair and Maintenance	35,24,520.00	52,95,556.10
			Closing Balances		
			Cash in Hand	-	
			Cash in Bank	5,89,45,520.94	5,89,45,520.94
Total		9,15,72,163.37	Total		9,15,72,163.37

Date: 28/08/2023
Place: Harda

मुख्य नगर पालिका अधिकारी
नगर परिषद, सिराली



For Rahul Kothari & Co.
(Chartered Accountants)
FRN: 031476C
UDIN: 23454475BGXPOQ5270

CA. Rahul Kothari
Proprietor
Membership No.- 454475

NAGAR PARISHAD SIRALI
Schedule B-1: Municipal (General) Fund

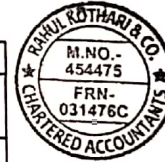
Account Head	Particulars	Water Supply, Sewerage and Drainage	Road Development & Maintenance	Bustee Services	Commercial Projects	General Accounts
31010	Opening Balances	-	-	-	-	13,93,81,688.64
	Addition During the Year	-	-	-	-	-
31090	Surplus for the Year	-	-	-	-	2,12,74,142.97
	Total (in Rs.)	-	-	-	-	16,06,55,831.61
	Deductions During the Year	-	-	-	-	-
31090	Deficit for the Year	-	-	-	-	-
31010	Balance at the end of the Year	-	-	-	-	16,06,55,831.61


Schedule B-3: Schedules of Cash and Bank Balances

Particulars	Amount
Cash in Hand	-
Cash in Bank	
State Bank of India A/c No. - 40209804779	5,22,05,147.04
State Bank of India A/c No. - 32197229357	47,63,746.00
Axis Bank A/c No. - 921010058174642	78,939.17
Bank of India A/c. No - 954210210000181	32,048.47
Bank of India A/c. No - 954210210000182	6,45,369.26
IDFC First Bank A/c No. - 10087300533	43,763.00
Kotak Mahindra Bank A/c No- 0845944897	11,76,508.00
Total	5,89,45,520.94

Schedule B 4:- Schedules of Loans Advances and Deposites

Particulars	Amount
Gram Panchayat Sirali	19,50,621.67
Total	19,50,621.67




मुख्य नगर पालिका अधिकारी
नगर परिषद, सिराली

Schedule B 2: Schedules of Fixed Assets and Depreciation

Items	Rate	Opening W.D.V As On 1st April 2021	Addition for more than 180 days During the year	Addition for Less than 180 days During the year	Deductions/D isallowed During The Year	Depreciation During The Year	Closing W.D.V. As On 31st March 2022
Fixed Assets of Sirali							
buildings for sirali	0%	2,46,65,000.00	-	-	-	-	2,46,65,000.00
other fixed asstes	0%	13,00,000.00	-	-	-	-	13,00,000.00
roads & bridges	0%	1,50,00,000.00	-	-	-	-	1,50,00,000.00
water ways for sirali	0%	87,00,000.00	-	-	-	-	87,00,000.00
furniture fixture, electrical app.	10%	99,000.00	86,016.00	55,000.00	-	21,252.00	2,18,764.00
vehicals	15%	57,85,669.00	12,70,336.00	25,91,040.00	-	12,52,729.00	83,94,316.00
computer purchase	40%	1,50,780.00	1,43,568.00	-	-	1,17,739.00	1,76,609.00
Subtotal(a)		5,57,00,449.00	14,99,920.00	26,46,040.00	-	13,91,720.00	5,84,54,689.00
Fixed Assets of Muhadiya							
building for muhadiya	0%	42,30,000.00	-	-	-	-	42,30,000.00
other fixed assets for muhadiya	0%	8,30,000.00	-	-	-	-	8,30,000.00
Road & bridges for muhadiya	0%	42,00,000.00	-	-	-	-	42,00,000.00
water ways for muhadiya	0%	20,50,000.00	-	-	-	-	20,50,000.00
Subtotal(b)		1,13,10,000.00	-	-	-	-	1,13,10,000.00
Fixed Assets of Rampura							
building for rampura	0%	61,20,000.00	-	-	-	-	61,20,000.00
Land for rampura	0%	80,00,000.00	-	-	-	-	80,00,000.00
Water ways for rampura	0%	34,00,000.00	-	-	-	-	34,00,000.00
Road & bridges for rampura	0%	1,24,75,000.00	-	-	-	-	1,24,75,000.00
Subtotal(c)		2,99,95,000.00	-	-	-	-	2,99,95,000.00
Total(a+b+c)		9,70,05,449.00	14,99,920.00	26,46,040.00	-	13,91,720.00	9,97,59,689.00

मुख्य नगर पालिका अधिकारी
नगर परिषद, सिराली



[Signature]

Revised Abstract Sheet for Reporting on Audit Para for Financial Year 2022-23

Name of ULB- Sirail
Name of Auditor- CA Rahul Kothari and Co.

SR. NO	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
		Receipts in Rs.				
		2022-23	2021-22	% of Growth		
1	Audit of Revenue					
	A. Revenue Collection					
a.	Property Tax	2,67,805	5,66,656.00	-53%	In Current year Property Tax Does Not includes any other tax i.e. Building Tax, Light Tax, However in Previous Year This Taxes were Included in Property Tax Receipt	ULB Should focus on Tax Collection.
b.	Consolidated Samekit Tax	1,62,598	10,560.00	1440%	previous Year Samekit Taxes were Collected during current Financial Year.	No Suggestion
c.	Development Tax	36,929	6,450.00	473%	Some New Developments Take place in current year that is why in current year development taxes has been received incrementally.	No Suggestion
d.	Education Cess	59,101	9,329.00	534%	Since Other Tax receipt increases in current year therefore the cess imposed on that taxes also increases.	No Suggestion
e.	Other Fees Received	10,74,118	46,630.00	2203%	Income which are not reported else where are reported under Other Fees receipt on which no explanation were given to us.	More Precise Information about receipt should be
f.	Water Tax (Current FY)	5,37,983	4,08,850.00	32%	Since Consumer has increases the amount of receipt of water tax also increases.	More Amount need to invest in FDR's.
	Total (A)	21,38,534	10,48,475.00			
	A. Non Revenue Collection					
a.	Rent of Land & Buildings	3,82,450	2,33,350.00	64%	Extra Rent received from Market Tender and Parking Allotment rent received	No Suggestion
b.	Application Fees	47,679	16,735.00	185%	Sine Number of Application for new nomination/ change of nomination increases	No Suggestion
c.	Building Permission Fees	2,400	53,580.00	-96%	Since in Previous year application for some new construction takes place in comparison to current year.	More development should be takes place so that receipt should
d.	Certificate Fees	2,000	50.00	3900%	More certificate issued in comparison to last year.	No Suggestion
e.	Other Income	55,145	2,18,751.00	-75%	Income which are not reported else where are reported under Other Income on which no explanation were given to us.	More Precise Information about receipt should be maintain by ULB.
f.	Bank Interest Received	2,03,733	3,02,281.00	-33%		
	Total (B)	4,89,674	5,22,466.00			
	Grant Total (A+B)	26,28,208	15,70,941.00			

मुख्य नगर पालिका अधिकारी
नगर पालिका मिशनरी

Sr. No	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	Expenditure were made with competent authority	Bills and vouchers were found satisfactory. Some bills and vouchers were found with some irregularities which were suggested for rectification.	Council should obtain proper bills and maintain the bills and vouchers properly with all
3	Audit of Book Keeping	We checked the books of accounts which maintained and made available for us during the audit by the Municipal Council.	Accounts are Properly Kept and maintain Past records are not properly maintain.	Council should maintain proper books of accounts for all
4	Audit of FDR	No FDR Maintain	While Auditing, we found that there was no FDR at the end of the year.	Council Should Made FDR with their Excess
5	Audit of Tenders	1. We examined Tenders/bids documents on the basis of note sheets attached with the vouchers which were made available for us	As per our observations, council has followed proper tendering process regarding some tenders.	Proper Files/Records should be maintained for Tenders & Bids and
6	Audit of Grants	Refer the Audit of Grants & Loans Head of Audit Observations	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 and must be completed.
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.

Date: 28/08/2023
Place: Harda

UDIN: 23454475BGXP0Q5270

For Rahul Kothari & Co.
(Chartered Accountants)

FRN: 031476C



CA. Rahul Kothari
Proprietor
Membership No.- 454475

मुख्य नगर पालिका अधिकारी
नगर परिषद, सिरासी