PRAMOD K. SHARMA & CO.
Chartered Accountant

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

We have examined the Receipts & Payments Account of **MUNICIPAL CORPORATION BARODA, DISTRICT SHEOPUR (M.P)** for the year ended 31st March 2020, 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, the said accounts give a true and fair view in respect of Receipt & Payment Account for the year ending as on 31st March 2020.

Date:-
Place:-Bhopal

For PRAMOD K. SHARMA & CO.
Chartered Accountants

PRAMOD K. SHARMA & CO. * CHARTERED ACCOUNTANTS *

Pramod K Sharma
(Partner)
Mem. No. : 076883

- All Utilization certificates has been checked with expenses vouchers and tallied with income & expenditure records.
- As per the ULB guideline if the Fire Brigade going outside of Municipal Area there is some decide amount which has to be paid by the other MC/GP is not taken by the ULB.

Audit of Book Keeping:

- We checked all the books of accounts which maintained by the Municipal Council. As per stock register entries is done.
- Expect Cash book, neither register has maintained properly.
- There are no any Advances given to the employee During the Year..
- Bank reconciliation statement has not been prepared by Municipal Council.
- All Receipts and payments have been entered in Grant Register.
- Fixed Assets is not prepared and we inform to CMO about the Register.
- We examine and reconcile all the accounts of receipts and payments of fund for special purpose.

Audit of FDR's:

- While Auditing we found There are ONE FDR's in the ULB.

NAME OF BANK	FDR's NO.	AMOUNT
STATE BANK OF INDIA	35996866691	1189901/-

- NO FDRs/TDRs are kept at low rate of interest than the prevailing rate of interest.

Audit of Tender's:

- We examine all the Tenders/bids documents invited by ULB's.
- All the Tenders have followed competitive tendering procedures.
- During the process of Audit we found that tender fee has been received and performance guarantee both during the construction and maintenance guarantee has received and verified.
- No Bank guarantee has been received.
- Contract closures is also be verified and Security Money return to contractor.

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

Audit of Grant's & Loans:

- Municipal council has not received any grant from Central Govt.
- We examine all the grants receive from the State government and its utilization.
- Neither Assets/Physical Infrastructure has been generated out of Loan taken.
- 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 use for the purpose for which grants have received.

Date:-

Place:-Bhopal

For PRAMOD K. SHARMA & CO.

Chartered Accountants

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

Pramod K Sharma

(Partner)

Mem. No. : 076883

MUNICIPAL COUNCIL BARODA

For the period from 1 April 2019 to 31 March 2020

RECEIPTS		AMOUNT
Opening Balance		
Cash in Hand		3,375,116.59
FDR	1,120,681.00	
Cash in Bank	2,254,435.59	
Tax Revenue		2,586,731.00
Property Tax	564,319.00	
Water Tax	1,357,010.00	
Consolidated Tax	618,540.00	
Town Devolpment	10,365.00	
Education Cess	36,497.00	
Assigned Revenues & Compensation		20,356,762.00
Taxes and Duties collected by others	188,000.00	
Compensation in lieu of Octroi	19,189,762.00	
Compensation in lieu of Passanger Tax	727,000.00	
Compensation in lieu of Export Tax	252,000.00	
Rental Income from Municipal Properties		616,375.00
Rent from market	48,811.00	
Rent from Shoping Complex	512,364.00	
Rent from Community Hall	28,100.00	
Rent For tanker	27,100.00	
Fees & Charges		185,150.00
Fees for Certificate or Application	910.00	
Mutation Fees	12,400.00	
Penalty imposed by ulb	58,115.00	
Licence fees		
Application fees	600.00	
Other Fees & Charges	11,600.00	
Noka Vihaar	26,600.00	
Mela Fees	70,380.00	
Birth certificate fees	3,645.00	
Election	900.00	
Sale of Form		51,320.00
Sale of Ration card	3,320.00	
Sale of Tender Form	48,000.00	
Revenue Grants, Contributions & Subsidies (Other)	52,387,574.73	52,387,574.73
Contibuition for Benefisher for toilet	176,800.00	176,800.00
Interest Earned	101,898.00	101,898.00
Other Income		4,825,094.89
Other Income	377,263.89	
EMD	129,183.00	
Paribhashit Pension	30,512.00	
TDS	385,134.00	
SD	2,981,335.00	
labour tax	245,976.00	
royalty	79,859.00	
GST	595,832.00	
	84,662,822.21	84,662,822.21

PAYMENTS		AMOUNT
Establishment Expenses		20,193,422.00
Salaries, Wages and Bonus Benefits and Allowances	11,145,225.00	
Penison	256,346.00	
Temparory Estabilshment	8,496,053.00	
Parsad Manday	295,798.00	
Administrative Expenses		1,610,084.00
Printing and Stationery	84,065.00	
Electricity supply/Streat Lights	1,029,931.00	
Telephone Bill	32,072.00	
Events & Cultural Activities Exp.	168,231.00	
Advertisement and Publicity	182,095.00	
CA manday.	10,800.00	
News Paper	9,520.00	
Election Exp.	93,370.00	
Operations & Maintenance		510,657.00
Power & Fuel	448,657.00	
Vehicle Hire Charges	62,000.00	
Water Supply Department		46,000.00
Repair & Maintenance - Pump	12,000.00	
Borewell	34,000.00	
Electricity Department		44,020.00
Material Prrchase		
Repairs & Maintenance- Electricity	44,020.00	
Sanitation Department		26,650.00
Sanitation Material	26,650.00	
Construction & Maintenance		124,809.00
Repairs & Maintenance- Assets	5,849.00	
Repairs & Maintenance- vehicle	118,960.00	
Repair & Maintenance - Road		
Revenue Grants, Contributions & Subsidies	45,351,287.08	45,351,287.08
Contibuition for Benefisher for toilet	1,357,384.00	1,357,384.00
Loan Repayment.	196,420.00	196,420.00
Advance	12,558.00	12,558.00
Fixe Assets	45,950.00	45,950.00
Other Expenses		900,878.96
Bank Chages	4,717.96	
Other Exp.	66,897.00	
Legal charges	2,350.00	
Adjustment	340,800.00	
Mela	486,114.00	
Tax and Duties		2,593,031.00
TDS	350,391.00	
Labour tax	32,827.00	
Royality	79,519.00	
GST	556,152.00	
SD	1,337,511.00	
labour tax	236,631.00	
Closing Balance		
Cash in Hand		11,649,671.17
FDR	1,189,901.00	
Cash in Bank	10,459,770.17	
	84,662,822.21	84,662,822.21

Date :
Place : Bhopal

For Pramod K. Sharma & co.
Chartered Accountant

PRAMOD K. SHARMA & CO. * CHARTERED ACCOUNTANTS *

Pramod K. Sharma
(Partner)
Mem. No. : 076883

MUNICIPAL COUNCIL BARODA
RECEIPT & PAYMENT ACCOUNT
Swachh Survekshan Cash Book
For the period from 1 April 2019 to 31 March 2020

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
Opening Balance		614,542	**Revenue ,Grant & Contribution &**		1,241,146
FDR's			Transfer to Grant	300,000	
Cash in Bank	614,542		vichle	941,146	
Grant		6,383,000	**Bank Charges**	118	118
UP MISAN SANCHANALA	3,672,000		**Closing Balance**		
SBM	732,000		Cash in Bank	5,756,278	5,756,278
Mud Pump	400,000				
Swachh Survekshan	1,579,000				
	6,997,542	6,997,542		6,997,542	6,997,542

MUNICIPAL COUNCIL BADODA
RECEIPT & PAYMENT ACCOUNT
SANCHIT NIDHI CASH BOOK
For the period from 1 April 2019 to 31 March 2020

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
Opening Balance		2,209,874			
Cash in Bank	1,293,420				
FDR's SBI (53035413186)	185,682				
FDR's RRB (20027812300742)	344,571				
FDR's SBI (63041298169)	386,201				
			Closing Balance		
			Cash in Bank	1,293,420	2,267,446
Bank Interest	57,572	57,572	FDR's SBI (53035413186)	197,134	
			FDR's RRB (20027812300742)	368,425	
			FDR's SBI (63041298169)	408,467	
	2,267,446	2,267,446		2,267,446	2,267,446

MUNICIPAL COUNCIL BARODA
RECEIPT & PAYMENT ACCOUNT
Chief Minister Urban Infrastructure Development Scheme
For the period from 1 April 2019 to 31 March 2020

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
Opening Balance		2,344,170	**Constructuon Work**	1,936,757	1,936,757
Cash in Bank	2,344,170		**Grant**	1,242,108	1,242,108
Grant	16,000,000	16,000,000	**Closing Balance**		
Bank Interest	289,812	289,812	Cash in Bank	15,555,934	15,555,934
Statutary Deduction		100,817			
S.D	56,009				
TDS	11,202				
LT	11,202				
CGST	11,202				
SGST	11,202				
	18,734,799	18,734,799		18,734,799	18,734,799

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

MUNICIPAL COUNCIL BARODA

INCOME & EXPENDITURE ACCOUNT

For the period from 1 April 2019 to 31 March 2020

EXPENDITURE		AMOUNT	INCOME		AMOUNT
Establishment Expenses		20,193,422	**Tax Revenue**		2,586,731
Salaries, Wages and Bonus Benefits and Allowances	11,145,225.00		Property Tax	564,319.00	
			Water Tax	1,357,010.00	
Penison	256,346.00		Consolidated Tax	618,540.00	
Temparory Estabilshment	8,496,053.00		Town Devolpment	10,365.00	
Parsad Manday	295,798.00		Education Cess	36,497	
			Assigned Revenues &		20,356,762
Administrative Expenses		1,610,084	Taxes and Duties collected by others	188,000.00	
Printing and Stationery	84,065.00		Compensation in lieu of Octroi	19,189,762.00	
Electricity supply/Streat Lights	1,029,931.00		Compensation in lieu of Pilgrim Tax	727,000.00	
Telephone Bill	32,072.00		Compensation in lieu of Export Tax	252,000.00	
Events & Cultural Activities Exp.	168,231.00				
Advertisement and Publicity	182,095.00		**Rental Income from Municipal Properties**		616,375
CA manday.	10,800.00				
News Paper	9,520.00		Rent from market	48,811.00	
Election Exp.	93,370.00		Rent from Shoping Complex	512,364.00	
			Rent from Community Hall	28,100.00	
			Rent For tanker	27,100.00	
	-				
Operations & Maintenance		448,657			
Power & Fuel	448,657.00				
			Fees & Charges		185,150
Water Supply Department		12,000	Fees for Certificate or Application	910.00	
Repair & Maintenance - Pump	12,000		Mutation Fees	12,400.00	
			Penalty imposed by ulb	58,115.00	
Electricity Department		44,020	Licence fees		
Repairs & Maintenance- Electricity	44,020		Application fees	600.00	
			Other Fees & Charges	11,600.00	
			Noka Vihaar	26,600.00	
Construction & Maintenance		124,809	Mela Fees	70,380.00	
Repairs & Maintenance- Assets	5,849.00		Birth certificate fees	3,645.00	
Repairs & Maintenance- other	118,960.00		Election	900.00	
Other Expenses		900,878.96	**Interest Earned**	101,898.00	101,898
Bank Chages	4,717.96				
Other Exp.	66,897.00		**Sale of Form**		51,320
Legal charges	2,350.00		Sale of Ration card	3,320.00	
Adjustment	340,800.00		Sale of Tender Form	48,000.00	
Mela	486,114.00				
					-
			Other Income		407,776
Revenue Grants, Contributions & Subsidies (Other)	36,281,030	36,281,030	Other Income	377,263.89	
			Paribhashit Pension	30,512.00	
Excess of Income Over Expenditure	**1,362,413**	**1,362,413**	**Revenue Grants, Contributions & Subsidies (Other)**	36,671,303	36,671,302.50
					-
	60,977,314	60,977,314		60,977,314	60,977,314

For PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

PRAMOD K. SHARMA & CO. * CHARTERED ACCOUNTANTS *

Pramod Kumar Sharma
(Partner)

Place : Bhopal
Date :

MUNICIPAL COUNCIL BARODA

ALLOTEMNT GRANT BOOK

AS THE YEAR ENDED ON 31st MARCH 2020

Name of Grant	Opening Balance	Amount Recived	Amount Received During the Year in Allotment Sheet	Total Grant	Amount Exp. During the year	Remaining Amt
Moolbhoot Subhida		3,341,000.00	3,341,000.00	3,341,000.00	2,862,896.00	478,104.00
Sadak Anurakshad Anudan	130,545.00	919,000.00	1,467,000.00	1,049,545.00	1,049,545.00	-
Rajya Vittya Ayog		4,333,000.00	4,772,000.00	4,333,000.00	4,165,164.00	167,836.00
14 vittya Ayog	2,449,077.54	15,378,000.00	7,689,000.00	17,827,077.54	17,827,077.54	-
MLA Fund	8,224,498.00			8,224,498.00	8,224,498.00	-
Other Grants		3,533,000.00	669,000.00	3,533,000.00		3,533,000.00
sambal yojna	741,662.46	2,293,337.54	2,995,000.00	3,035,000.00	3,035,000.00	-
Vishesh Nidhi	1,821,438.00	5,000,000.00	5,000,000.00	6,821,438.00	6,821,438.00	-
sahri vikash			659,000.00	-		-
swachh sochyalay	3,693,016.19			3,693,016.19	1,365,668.54	2,327,347.65
		530,000.00	147,500.00	530,000.00		530,000.00
	17,060,237.19	**35,327,337.54**	**26,739,500.00**	**52,387,574.73**	**45,351,287.08**	**7,036,287.65**

Place : Bhopal

PRAMOD K. SHARMA & CO.
Chartered Accountant

PRAMOD K. SHARMA & CO. * CHARTERED ACCOUNTANTS *

ABSTRACT SHEET FOR REPOTION ON AUDIT PARAS FOR FINANCIAL YEAR 2019-20

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

Sr No.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
1	Audit of Revenue	Receipts in Rs.				
		2018-19	2019-20	% of Growth		
	A. REVENUE COLLECTION					
a.	Property Tax	308,937.00	564,319.00	45.25%	Revenue collection by MC was positive in comparision with the previous FY 2019-20 .	Requires more effort to the tax collection for the fruitfullnes of the council
b.	Consolidated Tax	226,080.00	618,540.00	63.45%	Revenue collection by MC was positive in comparision with the previous FY 2019-20 .	Requires more effort to the tax collection for the fruitfullnes of the council
c	Eduction Cess	19,440.00	36,497.00	46.74%	Revenue collection by MC was positive in comparision with the previous FY 2019-20 .	Requires more effort to the tax collection for the fruitfullnes of the council
	TOTAL (A)	**554,457.00**	**1,219,356.00**			

PRAMOD K. SHARMA & CO. ★ CHARTERED ACCOUNTANTS ★

	B. NON REVENUE COLLECTION					
a.	Rent of Land & Buliding	504,532.00	616,375.00	18.15%	Revenue collection by MC was positive in comparision with the previous FY 2019-20 .	Requires more effort to the tax collection for the fruitfullnes of the council
b.	Water Tax	769,950.00	1,357,010.00	43.26%	Revenue collection by MC was positive in comparision with the previous FY 2019-20 .	Requires more effort to the tax collection for the fruitfullnes of the council
c.	Solid Wastage Management	-	-			
d.	Other Fees & Taxes	288,975.00	185,150.00	-56.08%	Revenue collection by MC was Negsitive in comparision with the previous FY 2019-20 .	Requires more effort to the tax collection for the fruitfullnes of the council
	TOTAL (B)	**1,563,457.00**	**2,158,535.00**			
	GRANT TOTAL (A) + (B)	**2,117,914.00**	**3,377,891.00**			

PRAMOD K. SHARMA & CO. * CHARTERED ACCOUNTANTS *

Sr No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	01. Some Voucher are found without signed by CMO / President . 02. In some cases we found that council has purchased material from unregistered firms. 03. Some Voucher are not found at the time of Audit. 04. Some Vouchers are found without Note sheet.	There were some discrepancies observed, they are as follow : • TDS has not been deducted on Some Bills. • Some bills were found on rough paper and date has also not mentioned on it. **{ For more details Refer Observation sheet }**	01. Council should properly follow the purchase rules. 02. Voucher must be signed by the cncerned officer. 03. Council should purchase material through registered dealer and through proper vaild bill. 04.Sanctioned letter should be attached with Voucher.
3	Audit of Book Keeping	01. Proper Registers which are required to maintained were not found in PWD Department. 02 Book of Account of accounts department were properly Maintained. 03 Store Deptt. : Demand letters were not found for any material as water supply. 04 Fixed Assets Register was not maintained. 05. Charge List & Register were not papered by the council.	01. Some Record are not Prepared & Maintained by the ULB :- • Income & Expenditure Account. • TDS/VAT Register are not Found. • TDS / VAT Return. 02. Bank reconciliation statement has not been prepared by Municipal Council.	01. Council should Maintained All Books of account which are mandatory as per ULB guidelines. 02. Council must be maintained Charges register and data base of Employees.
4	Audit of FDRs	..	01. NO FDRs/TDRs are kept at low rate of interest than the prevailing rate of interest. 02.This FDR is not renwal time to time	Council has adviced to FDR' s are renewal time to time.
5	Audit of Tenders / Bids	We examine some Tenders/bids documents. Recored of Tender File are Proper Maintained.	01. All the Tenders have followed competitive tendering procedures 02.During the process of Audit we found that tender fee has been received and performance guarantee both during the construction and maintenance guarantee has received and verified. 03. No Bank guarantee has been received. { FOR MORE DETAILS REFER OBSERVATION SHEET}	Record of Tender File & wids documents should be Properly Maintained.

PRAMOD K. SHARMA & CO. ★ CHARTERED ACCOUNTANTS ★

6	Audit of Grants & Loans	01. Grants Register Was Incomplete. 02. Grant Register was not issued for the Store Department. 03. Some Payments were made more than grant amount received.	01.Municipal council has not received any grant from Central Govt. 02. Grant Register was found without detail of opening balances, closing balances & amount which was paid excess was adjusted with which head. 03. We examine all the grants receive from the State government and its utilization. 04.Neither Assets/Physical Infrastructure has been generated out of Loan taken. 05. 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 use for the purpose for which grants have received.	Grants Register must be Prepared as per ULB apporved format.
7	Incidences relating to diversion of fund from Capital receipts/ grants / Loans to Revenue Nature Expenditure and from one scheme / Project to another	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.	No any fund diverson was found	Council must not use any fund other than objective which was sanctioned for
8	Any Other			
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.	**871.90%**	Revenue expenses are very high in comparation of revenue income	Council should seariously take action to increase revenue collection
b	Percentage of Capital Expenditure with respect to total Expenditure	**37.89%**	Capital expenditures occupied very much part of expenditures	High value of capital expenses are indicators of development so council should maintain it high

PRAMOD K. SHARMA & CO. * CHARTERED ACCOUNTANTS *