

MUNICIPAL COUNCIL KHILCHIPUR

District - Rajgarh

AUDIT REPORT- 2019-20



Pramod K. Sharma & Co.
Chartered Accountant



PRAMOD K. SHARMA & CO.

Chartered Accountant

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, 2670003
E-mail : pksharma_com@rediffmail.com

AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL KHILCHIPUR, DISTRICT RAJGARH (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, they 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


मुख्य नगर पालिका अधिकारी
नगर परिषद खिलचीपुर



Pramod K Sharma
(Partner)

Mem. No. : 076883

MUNICIPAL COUNCIL KHILCHIPUR

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, all the bills and vouchers are correct according to books. However some irregularities were found during the audit of vouchers are as follows -
 - JCB hire charges of Rs. 98579/- was paid to Mr. Banwarilal against 2 bills no. 288 and 290 on 10-07-19 through voucher no. 80. It was mentioned in the voucher that the work was done as per work order (work order no. 1543) but

मुख्य नगर पालिका अधिकारी
नगर परिषद खिलचोपुर



there was no any work order found during the audit. Quotations were also not found on record.

- Salt was purchased of costing Rs. 11200/- for dead animals and paid on 23-03-20. Four bills of Rs. 2800/- each were available but stock entry was not found on them and bills were on plain paper.
- Payment of Rs. 129210/- was made for Rawan statue on 01-10-19 -
 - TIN was mentioned on the bill instead of GST yet 18 % GST added in the bill amount.
 - Stock entry was not found.
 - E-Tendering was not done.
 - Bajrang Utsav Samiti had applied for statue as per note sheet but there was no any application letter was found during the audit.
- On the occasion of Dashehra, Rs. 117040/- was paid for the light decoration on 01-10-19 -
 - E-Tendering was not done.
 - Rate comparison sheet was not prepared.
 - As per note sheet, in the past year online tendering was done and total estimated cost was quoted Rs. 199999/- for all the preparations on dashehra, then why was E-Tendering not done in the current year? It is questionable.
 - 12% GST was added while GSTN was not mentioned on the bill.
 - Work order number and date was not mentioned on the note sheet.
- Quotations were not found during the audit for purchasing electricity material of Rs. 98349/- on 10-10-19 from Aman Elecronics.

मुख्य नगर पालिका अधिकारी
बगर परिषद। खलचीपुर



- Amount of Rs. 97500/- was paid to Mr. Yadav Singh Pawar on 21-10-19 for purchasing electricity material -
 - TIN was mentioned on the bill instead of GSTN.
 - Original bill was not found on record.
- 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.

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 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 -



मुख्य नगर पालिका अधिकारी
नगर परिषद खिलचीपुर



Accounts Department

Audit observations about accounts department are as follows -

- Account wise daily or monthly closing balances were not available in the cash book.
- Serial numbers were not mentioned on the vouchers and cash book from 19-07-19 onwards up to year end.
- FDR register was not maintained.
- Income & Expenditure ledgers were not maintained.

Store Department

- Since last year's store records were not available so we are unable to comment upon the opening balances of the materials.
- Diesel Register was not found during the audit.
- Fixed Assets Register was not found during the audit.
- Demand letters were not obtained for issuing the materials from store.
- Purchase files were not provided during the audit.


Revenue Department

- Collection books were not submitted back to store department.
- We have not been provided all the revenue records so we are unable to comment upon the revenue sources.

Sanitation Department

- During the audit, there was no any record found for usage of materials, chemicals issued from store department.
- List of vehicles was not found.
- Log books were not found.
- Insurance of vehicles was not found.




मुख्य नगर पालिका अधिकारी
नगर परिषद खिलचोपुर

- Registrations of vehicles were not found.
- Licenses of drivers were not found.
- Vehicle repairing register and light repairing register were not found.

Since no records found during the audit, so we are unable to express our opinion about sanitation department.

Water Supply Department

- There was no any record of repairing of motor pumps, hand pumps, pipe lines.
- No record of chemical usage was found during the audit.

Establishment Department

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

PWD Department

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

Audit of FDRs

- While Auditing, we found that there were some FDR's made by the ULB.

S.No	Name of Bank	Account No.	Amount
1.	Narmada Jhabua Gramin Bank	30645110000760	25,00,000/-
2.	Bank of India	90744511000007	25,00,000/-
3.	State Bank of India	33604083228	25,00,000/-
4.	Jila Shahkari Bank	177000107920	15,00,000/-
5.	State Bank of India	63037310445	5,00,000/-

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



मुख्य नगर पालिका अधिकारी
नगर परिषद धिलचोपुर

Audit of Tenders

- During the audit we have not been provided any tender file. However, on the basis of examination of note sheets attached to the vouchers, we found some irregularities and have been shown at respective place in this audit report.
- No Bank guarantee has been received.

Audit of Grants & Loans

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

- We examined all the grants received from the State government and its utilization.
- During the Audit, we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital except that all grants have been used for the purpose for which grants have received.


For PRAMOD K. SHARMA & CO.
Chartered Accountant

Date :

Place : Bhopal



Pramod Kumar Sharma
(Partner)


मुख्य नगर पालिका अधिकारी
नगर परिषद खिलचोपुर

MUNICIPAL COUNCIL KHILCHIPUR
RECEIPT & PAYMENT ACCOUNT
FOR THE PERIOD FROM 1 APRIL 2019 TO 31 MARCH 2020

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance	10,72,24,260	Establishment Expenses	3,02,81,577
Cash Balance		Salaries, Wages and Bonus Benefits and Allowances(वेतन)	2,47,01,734
Bank Balance	10,72,24,260	Arrears Salary(बकाया)	10,30,456
		Council meeting Expenses	29,374
		Wages-Temporary Staff(मजदूरी)	29,52,082
Tax Revenue	34,27,580	Council Honourarium(पाषंद मानदेय)	2,38,700
Property Tax-Building- (सम्पाते कर चालू)	4,88,386	Contributory-Family Pension	1,54,777
Receivable Property Tax-Current Year (सम्पाति कर बकाया)	4,58,865	GPF-Employee(जीपी एफ)	11,63,822
Un-metered Water Supply - (जल कर)	6,07,250	Allowance	10,632
Receivable Water Tax (जल कर बकाया)	2,90,518		
Samekit Kar-Consolidated (समीकेत कर चालू)	1,40,280	Administrative Expenses	13,80,464
Receivable Samekit Kar (समीकेत कर बकाया)	2,16,839	Printing and Stationery(मुद्रकन)	1,16,022
Education Cess (शिक्षा उपकार)	1,03,002	Photo Copy(फोटोकापी)	2,600
Receivable Education Cess (शिक्षा उपकार बकाया)	99,481	Advertisement and Publicity	
Urban Development Cess (नगरीय विकास उपकार)	1,02,331	Advertisement Expense(विज्ञापन)	1,67,178
Receivable Urban Development(नगरीय विकास उपकार -	96,423	Events & Cultural Activities	4,55,303
Surcharge Tax on Other (सरचाज)	23,232	Exp.(सांस्कृतिक कार्यक्रम)	
Development Tax	7,85,133	Professional and Other Fees	
Professional Tax	15,840	Consultancy Fee & Charge(सलाकार शुल्क)	3,90,110
		Legal Fees(कानूनी व्य)	1,00,209
		Audit Fees	
		Audit Fee- Internal for External Agencies(ऑडिट)	35,400
		Communication Expenses	
		Web,Internet Expense(इंटरनेट)	6,003
Assigned Revenues & Compensation	2,20,02,679	Other Administrative Expenses	
Taxes and Duties collected by other Compensation in lieu of Octroi (चुंगी)	1,96,43,788	DSC (डिजिटल सिग्रेचर)	11,000
Compensation-Passenger Tax (यात्री कर)	14,63,891	Allow (अलाब)	14,400
Compensation - Export Tax (निर्यात कर)	5,52,000	piyu (प्याऊ)	10,125
Compensation-'Stamp Duty (मुद्रांक शुल्क)	3,43,000	Water Botel	7,080
		Other Administrative Expenses (अन्य प्रशासनिक खर्च)	65,034
		Operations & Maintenance	1,05,97,757
Rental Income from Municipal Properties	25,18,441	Power & Fuel(पेट्रोल)	6,72,342
Rent - Shopping Complex	17,58,331	Electricity supply/Streat Lights(बिजली बिल)	89,41,321
Rent - Market	2,23,860	Water Tanker Distri	3,29,623
Rent-Community Hall (मगल भवन)	2,000	Hire Charges-Machine(मशीन किराया)	4,33,596
Shop Premium	5,34,250	Hire Charges-Vehicle(वाहन किराया)	1,92,625
		Own Programe	28,250
Fees & Charges	10,95,791	Electricity Department	12,36,160
Mutation Fee (म्युटेशन फीस)	10,95,791	Electricity Material (विधुत सामग्री)	12,36,160
		Water Supply Department	6,94,773
License Fee	5,000	Water Ways - Other(अन्य जल प्रदाय सामग्री)	
License Other			
Fees	4,23,730		

मुख्य नगर पालिका अधिकारी
नगर परिषद खिलचोपुर



Fees for Certificate / Extract (प्रमाण पत्र)	500		Bulk Purchases/Store/Sanitation Department		2,39,518
Fees - Marriage Registration (विवाह पंजीयन)	850		Bulk Purchase-Sanitation/Conservancy Material(सेनिटेशन सामग्री)	2,39,518	
Fee-Cattle Pounding	1,19,597				
Fee- Application (आवेदन शुल्क)	10,720				
Regularization Fee-Building Construction	64,945		R & M-Infrastructure Assets		6,98,012
Fee-RTI Act ()	8,470		Repairs & Maintenance-Water Ways	1,21,448	
Fee-Miscellaneous	2,18,648		Repairs & Maintenance- Vehicles	1,75,246	
			R & M-Infrastructure Assets	4,01,318	
User Charges		28,950	Construction Work (W.I.P)		49,59,500
Connection Charges-Water Supply (नल कनेक्शन चार्ज)	28,650		Water - Ways	54,000	
Water Tanker Charges (जल परिवहन)	300		Roads & Bridges-Culvert (पुलिया निर्माण)	94,629	
Sale & Hire Charges		1,19,620	Roads & Bridges-Concrete Road (रोड निर्माण)	4,63,694	
Hire Charges-Machinery (किराया-मशीन)	12,000		Sewerage and Drainage-Drain-Slab	8,58,395	
Sale of Tender Paper (टेंडर पेपर)	1,07,000		Building-Boundary Wall	1,00,000	
Sale-Ration Card & Other forms (राशन कार्ड)	620		Building-Park	7,44,714	
			Other Construction Work	26,44,068	
Grants, Contributions & Subsidies	3,59,94,047	3,59,94,047	Fixed Assets		6,20,103
			Office & Other Equipments	6,20,103	
Deposit/Contribution Received EMD/SD	1,37,706	1,37,706	Interest & Finance Charges		1,06,248
			Bank Charges	1,248	
Finance Income		16,56,191	Advance to Employee	1,05,000	
Intrest- From Bank Account (बैंक व्याज)	16,56,191		Revenue Grants, Contributions & Subsidies (Other)	69,73,374	69,73,374
Duties & Taxes	86,475	86,475	Taxes & Duties (कर)	6,59,810	6,59,810
			Other Expenses	15,87,213	15,87,213
			Deposit Return (EMD)	50,423	50,423
			Closing Balance		11,46,35,537
			Cash Balance		
			Bank Balance	11,46,35,537	
	17,47,20,470	17,47,20,470		17,47,20,470	17,47,20,470

0

Date :
Place : Bhopal

मुख्य नगर पालिका अधिकारी
नगर परिषद खलचोपुर

FOR PRAMOD K. SHARMA & CO.
Chartered Accountant



Pramod K. Sharma
(Partner)

MUNICIPAL COUNCIL KHIILCHIPUR
INCOME & EXPENDITURE ACCOUNT
FOR THE PERIOD FROM 1 APRIL 2019 TO 31 MARCH 2020

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Establishment Expenses		Tax Revenue	34,27,580
Salaries, Wages and Bonus Benefits and Allowances(वेतन)	2,47,01,734	Property Tax-Building- (सम्पति कर चाकू)	4,88,386
Arrears Salary(बकाया)	10,30,456	Receivable Property Tax-Current Year (सम्पति कर बकाया)	4,58,865
Council meeting Expenses	29,374	Un-metered Water Supply - (जल कर)	6,07,250
Wages-Temporary Staff(मजदूरी)	29,52,082	Receivable Water Tax (जल कर बकाया)	2,90,518
Council Honourarium(पाषंद मानदेय)	2,38,700	Samekit Kar-Consolidated (समीकित कर चाकू)	1,40,280
Contributory-Family Pension	1,54,777	Receivable Samekit Kar (समीकित कर बकाया)	2,16,839
GPF-Employee(जीपी एफ)	11,63,822	Education Cess (शिक्षा उपकार)	1,03,002
Allowance	10,632	Receivable Education Cess (शिक्षा उपकार बकाया)	99,481
Administrative Expenses		Urban Development Cess (नगरीय विकास उपकार)	1,02,331
Printing and Stationery(मुद्रकन)	1,16,022	Receivable Urban Development(नगरीय विकास उपकार - बकाया)	96,423
Photo Copy(फोटोकापी)	2,600	Surcharge Tax on Other (सरचार्ज)	23,232
Advertisement and Publicity		Development Tax	7,85,133
Advertisement Expense(विज्ञापन)	1,67,178	Professional Tax	15,840
Events & Cultural Activities	4,55,303	Assigned Revenues & Compensation	2,20,02,679
Exp.(सांस्कृतिक कार्यक्रम)		Taxes and Duties collected by other Compensation in lieu of Octroi (चुंगी)	1,96,43,788
Professional and Other Fees		Compensation-Passenger Tax (यात्री कर)	14,63,891
Consultancy Fee & Charge(सलाकार शुल्क)	3,90,110	Compensation - Export Tax (निर्यात कर)	5,52,000
Legal Fees(कानूनी व्य)	1,00,209	Compensation-'Stamp Duty (मुद्रांक शुल्क)	3,43,000
Audit Fees		Rental Income from Municipal Properties	25,18,441
Audit Fee- Internal for External Agencies(ऑडिट)	35,400	Rent - Shopping Complex	17,58,331
Communication Expenses		Rent - Market	2,23,860
Web,Internet Expense(इंटरनेट)	6,003	Rent-Community Hall (मंगल भवन)	2,000
Other Administrative Expenses		Shop Premium	5,34,250
DSC (डिजिटल सिग्रेचर)	11,000	Fees & Charges	10,95,791
Alow (अलाब)	14,400	Mutation Fee (म्युटेशन फीस)	10,95,791
piyu (प्याऊ)	10,125	License Fee	5,000
Water Botel	7,080	License Other	5,000
Other Administrative Expenses (अन्य प्रशासनिक खर्च)	65,034	Fees	4,23,730
Operations & Maintenance		Fees for Certificate / Extract (प्रमाण पत्र)	500
Power & Fuel(पेट्रोल)	6,72,342	Fees - Marriage Registration (विवाह पंजीयन)	850
Electricity supply/Streat Lights(बिजली बिल)	89,41,321	Fee-Cattle Pounding	1,19,597
Water Tanker Distri	3,29,623		
Hire Charges-Machine(मशीन किराया)	4,33,596		
Hire Charges-Vehicle(वाहन किराया)	1,92,625		
Own Programe	28,250		
Electricity Department			
Electricity Material (विधुत सामग्री)	12,36,160		
Water Supply Department			
Water Ways - Other(अन्य जल प्रदाय)	6,94,773		

मुख्य नगर पालिका अधिकारी
नगर परिषद खिलचिपुर



सामग्री)			Fee- Application (आवेदन शुल्क)	10,720	
Bulk Purchases/Store/Sanitation Department		2,39,518	Regularization Fee-Building Construction	64,945	
Bulk Purchase-Sanitation/Conservancy	2,39,518		Fee-RTI Act ()	8,470	
			Fee-Miscellaneous	2,18,648	
R & M-Infrastructure Assets		6,98,012	User Charges		28,950
Repairs & Maintenance-Water Ways	1,21,448		Connection Charges-Water Supply (नल कनेक्शन चार्ज)	28,650	
Repairs & Maintenance- Vehicles	1,75,246		Water Tanker Charges (जल परिवहन)	300	
R & M-Infrastructure Assets	4,01,318		Sale & Hire Charges		1,19,620
Interest & Finance Charges		1,248	Hire Charges-Machinery (किराया- मशीन)	12,000	
Bank Charges	1,248		Sale of Tender Paper (टेंडर पेपर)	1,07,000	
			Sale-Ration Card & Other forms (राशन कार्ड)	620	
Revenue Grants, Contributions & Subsidies (Other)	6,97,337	6,97,337	Grants, Contributions & Subsidies	1,61,97,321	1,61,97,321
Other Expenses	15,87,213	15,87,213	Finance Income		4,96,857
			Intrest- From Bank Account (बैंक व्याज)	4,96,857	
			EXCESS OF EXPENDITURE OVER INCOME	10,98,090	10,98,090
	4,74,14,060	4,74,14,060		4,74,14,060	4,74,14,060

-0

Date :
Place : Bhopal

मुख्य नगर पालिका अधिकारी
नगर परिषद खिलचोपुर

FOR PRAMOD K. SHARMA & CO.
Chartered Accountant



Pramod K. Sharma
(Partner)

MUNICIPAL COUNCIL KHILCHIPUR
BANK BALANCE SHEET
1 April-19 to 31 March- 2020

S.No	Name of Bank	Account No	CASH BOOK		BANK BOOK		Opening Balance	Closing Balance
			Op Balance	Closing Balance	Op Balance	31.03.2020		
1	State Bank Of India	53034642899	2,71,52,339.10	3,45,91,049.76	3,05,76,663.76	3,47,35,147.15	(34,24,324.66)	(1,44,097.39)
4	State Bank Of India	53034642888	15,09,229.52	7,15,803.00	25,44,549.00	6,66,193.82	(10,35,319.48)	49,609.18
3	State Bank Of India	34170757213	36,30,193.50	27,56,193.45	57,86,618.50	27,56,193.55	(21,56,425.00)	(0.10)
4	State Bank Of India	53034622066	7,86,904.00	6,56,146.44	8,14,289.44	6,56,146.44	(27,385.44)	-
5	State Bank Of India	63009502458	8,83,172.00	9,43,208.00	9,14,370.00	9,43,208.00	(31,198.00)	-
6	State Bank Of India	34681421793	18,27,728.00	28,49,704.00	19,02,937.00	28,49,704.00	(75,209.00)	-
7	State Bank Of India	31716657215	45,417.00	48,527.00	47,027.00	48,527.00	(1,610.00)	-
8	Jila Shahkari Bank	177000008408	2,80,710.00	3,142.00	3,49,591.00	44,142.00	(68,881.00)	(41,000.00)
9	Narmada Jhabua Bank	30610100001403	3,98,850.80	5,33,564.80	4,33,458.80	5,33,564.80	(34,608.00)	-
10	Narmada Jhabua Bank	30610100004285	1,12,342.00	1,20,496.00	1,16,314.00	1,20,496.00	(3,972.00)	-
11	Bank of India	907410110000011	2,60,35,808.70	2,66,17,761.76	2,60,12,224.76	2,65,96,000.76	23,583.94	21,761.00
12	Bank of India	907410110000006	3,47,99,699.32	3,50,19,147.21	3,49,26,985.36	3,50,19,147.21	(1,27,286.04)	-
13	Axis Bank	913010033280226	2,61,866.00	2,80,794.00	2,71,152.00	2,80,794.00	(9,286.00)	-
14	Narmada Jhabua Bank (FDR)	30645110000760	25,00,000.00	25,00,000.00	25,00,000.00	25,00,000.00	-	-
15	Bank of India (FDR)	90744511000007	25,00,000.00	25,00,000.00	25,00,000.00	25,00,000.00	-	-
16	State Bank Of India (FDR)	33604083228	25,00,000.00	25,00,000.00	25,00,000.00	25,00,000.00	-	-
17	Jila Shahkari Bank (FDR)	177000107920	15,00,000.00	15,00,000.00	15,00,000.00	15,00,000.00	-	-
18	State Bank Of India (FDR)	63037310445	5,00,000.00	5,00,000.00	5,00,000.00	5,00,000.00	-	-
TOTAL			10,72,24,259.94	11,46,35,537.42	11,41,96,180.62	11,47,49,264.73	(69,71,920.68)	(1,13,727.31)

मुख्य नगर पालिका अधिकारी
नगर परिषद खिलचोपुर




State Bank of India

A/C No 0011

20-Mar

Details		Amount
Closing Balance As Per Pass Book		2,65,96,000.76
Opening Difference		
Amount Received In Cash Book But Not In Pass Book	Date	Amount
	07.02.2020	6,438.00
	07.02.2020	4,910.00
	17.02.2020	4,003.00
	18.02.2020	6,036.00
	09.03.2020	374.00
		21,761.00
		2,66,17,761.76


2,66,17,761.76


मुख्य नगर पालिका अधिकारी
नगर परिषद खिलचोपुर



MUNICIPAL COUNCIL KHILCHIPUR
BANK RECONCILIATION STATEMENT
ACCOUNT NO. 899

Closing Balance As Per Pass Book (पास book के अनुसार अंतिम शेष)			3,47,35,147.15
Opening Difference		34,24,324.66	
Last Year Am rec.	15.04.2019	2,38,000.00	
23.03.2019	15.04.2019	1,37,000.00	
25.03.2019	15.04.2019	1,55,037.00	
30.03.2019	15.04.2019	50,00,000.00	
		55,30,037.00	
Amount Paid In Cash Book But Not In Pass Book (राशि कैश book से पेमेंट कर दी गयी है किन्तु पास book से पेमेंट नहीं हुई)			(4,67,534.00)
	Date	Amount	
	01.08.2019	13,735.00	
	01.08.2019	6,010.00	
	01.08.2019	7,500.00	
	01.08.2019	7,068.00	
	12.09.2019	46,179.00	
	12.09.2019	972.00	
	12.09.2019	972.00	
	12.09.2019	486.00	
	12.09.2019	48,450.00	
	12.09.2019	1,020.00	
	12.09.2019	1,020.00	
	12.09.2019	510.00	
	19.09.2019	1,967.00	
	01.10.2019	854.00	
	01.10.2019	854.00	
	01.10.2019	78,209.00	
	22.10.2019	2,304.00	
	22.10.2019	1,11,430.00	
	30.11.2019	3,918.00	
	27.12.2019	22,050.00	
	27.12.2019	1,764.00	
	04.01.2020	5,092.00	
	16.02.2020	36,600.00	
	28.02.2020	19,454.00	
	02.03.2020	1,900.00	
	02.03.2020	1,900.00	


 मुख्य नगर पालिका अधिकारी
 नगर परिषद खिलचीपुर




06.03.2020	500.00
06.03.2020	500.00
06.03.2020	488.00
06.03.2020	488.00
06.03.2020	435.00
06.03.2020	635.00
06.03.2020	830.00
06.03.2020	830.00
06.03.2020	351.00
06.03.2020	351.00
06.03.2020	435.00
06.03.2020	473.00
07.03.2020	473.00
07.03.2020	946.00
07.03.2020	864.00
07.03.2020	2,956.00
07.03.2020	2,956.00
07.03.2020	5,912.00
07.03.2020	489.00
07.03.2020	489.00
07.03.2020	978.00
07.03.2020	127.00
07.03.2020	127.00
12.03.2020	254.00
12.03.2020	481.00
12.03.2020	95.00
12.03.2020	95.00
12.03.2020	190.00
12.03.2020	265.00
30.03.2020	3,760.00
30.03.2020	3,679.00
30.03.2020	3,679.00
30.03.2020	7,359.00
30.03.2020	986.00
30.03.2020	980.00
30.03.2020	860.00
	4,67,534.00

Amount Paid In Pass Boook But Not In Cash
Book (राशि पास बुक से पेमेंट हो गयी है किन्तु कैश
book में लिखने से रह गयी है)

Date
18.09.2019
10.10.2019
15.10.2019

Amount
336.00
5,727.00
78,170.61

3,23,436.61


मुख्य नगर पालिका अधिकारी
नगर परिषद खिलचोपुर



23.10.2019	1,11,423.00
06.11.2019	2,302.00
07.11.2019	854.00
07.11.2019	1,511.00
07.11.2019	854.00
07.11.2019	13,735.00
06.01.2020	5,728.00
05.02.2020	7,500.00
05.02.2020	5,000.00
05.02.2020	10,000.00
05.02.2020	5,000.00
05.02.2020	5,000.00
05.02.2020	5,000.00
20.02.2020	8,400.00
20.02.2020	2,800.00
20.02.2020	2,800.00
24.02.2020	598.00
26.02.2020	2,800.00
26.02.2020	2,800.00
26.02.2020	5,800.00
26.02.2020	2,800.00
26.02.2020	2,800.00
26.02.2020	2,800.00
26.02.2020	2,800.00
04.03.2020	8,254.00
12.03.2020	175.00
12.03.2020	175.00
23.03.2020	19,494.00
	3,23,436.61

Diff In Payment

	Pass Book	Cash Book	
30.12.2019	13,80,621.00	14,00,948.00	-
12.03.2019	10,010.00	10,100.00	-

Closing Balance As Per Cash Book

3,45,91,049.76


3,45,91,049.76

मुख्य नगर पालिका अधिकारी
नगर परिषद खलचीपुर




BANK RECONCILIATION STATEMENT
STATE BANK OF INDIA A/c no. 888
For the period from 01-04-2019 to 31-03-2020

Closing Balance As Per Pass Book (पास book के अनुसार अंतिम शेष)		6,66,193.82
Opening Difference	(10,35,319.48)	
Last Amount Received During This Year	1,79,060.00 (8,56,259.48)	
Amount Received In Pass Book But Not In Cash Book		(86,187.00)
	19.09.2019 6,220.00	
	11.11.2019 13,700.00	
	20.11.2019 39,959.00	
	04.12.2019 10,945.00	
	13.12.2019 15,363.00	
	86,187.00	
Amount Received In Cash Book But Not In Pass Book		58,484.00
	20.09.2019 17,020.00	
	20.11.2019 41,064.00	
	16.12.2019 400.00	
	58,484.00	
Difference amount		
	C.B P.B	
01.11.2019	14,339.00 14,340.00	(1.00)
09.09.2019	25,258.00 23,258.00	2,000.00
31.08.2019	33,480.00 31,480.00	2,000.00
14.02.2010/29.01.2020	1,113.00 1,110.00	3.00
	<u>74,190.00</u> <u>70,188.00</u>	
Amount Paid In Pass Book But Not In Cash Book		12,24,407.00
	Date Amount	
	04.04.2019 59.00	
	04.04.2019 59.00	
	08.04.2019 59.00	


 मुख्य नगर पालिका अधिकारी
 नगर परिषद धिलचोपुर



08.04.2019	590.00
08.04.2019	295.00
04.05.2019	1,298.00
	413.00
17.07.2019	8,700.00
17.07.2019	4,200.00
17.07.2019	4,200.00
17.07.2019	4,200.00
17.07.2019	4,200.00
17.07.2019	4,200.00
17.07.2019	1,298.00
17.08.2019	1,003.00
17.08.2019	1,76,499.00
17.08.2019	3,250.00
17.08.2019	29,500.00
21.08.2019	305.00
22.08.2019	250.00
23.08.2019	8,200.00
23.08.2019	7,700.00
23.08.2019	8,557.00
23.08.2019	7,700.00
23.08.2019	11,235.00
23.08.2019	7,700.00
23.08.2019	3,000.00
23.08.2019	7,700.00
23.08.2019	3,000.00
23.08.2019	9,935.00
07.09.2019	177.00
13.09.2019	94,629.00
20.09.2019	1,180.00
05.10.2019	8,200.00
05.10.2019	7,400.00
09.10.2019	972.00
09.10.2019	1,020.00
09.10.2019	1,020.00
09.10.2019	972.00
15.10.2019	767.00
06.11.2019	13,056.00
06.11.2019	2,000.00
06.11.2019	16,800.00
06.11.2019	800.00
07.11.2019	500.00
07.11.2019	5,600.00
07.11.2019	5,600.00
07.11.2019	996.00
11.11.2019	5,000.00
11.11.2019	48,418.00


 मुख्य नगर पालिका अधिकारी
 नगर परिषद ढिलचौपुर



11.11.2019	5,600.00
11.11.2019	11,600.00
11.11.2019	5,600.00
11.11.2019	5,600.00
11.11.2019	5,600.00
11.11.2019	5,600.00
11.11.2019	5,600.00
11.11.2019	5,600.00
16.11.2019	2,000.00
16.11.2019	7,267.00
16.11.2019	34,041.00
16.11.2019	1,180.00
05.12.2019	849.00
05.12.2019	272.00
06.12.2019	272.00
06.12.2019	587.00
06.12.2019	849.00
13.12.2019	118.00
17.12.2019	3,37,446.00
19.12.2019	8,700.00
19.12.2019	700.00
20.12.2019	51,127.00
20.12.2019	16,400.00
20.12.2019	1,480.00
20.12.2019	13,332.00
20.12.2019	22,435.00
20.12.2019	6,500.00
27.12.2019	600.00
30.12.2019	4,650.00
30.12.2019	13,920.00
30.12.2019	26,400.00
30.12.2019	5,960.00
30.12.2019	1,876.00
30.12.2019	1,180.00
07.01.2020	5,242.00
07.01.2020	39,640.00
14.01.2020	2,000.00
06.02.2020	425.00
28.02.2020	8,450.00
28.02.2020	8,807.00
05.03.2020	3,570.00
26.03.2020	10,920.00
	12,24,407.00


Amt Paid In Cash Book But Not In Pass Book

(11,51,097.00)

मुख्य नगर पालिका अधिकारी
नगर परिषद धिलधीपुर




Date	Amount
28.06.2019	56,526.00
12.07.2019	33,900.00
30.07.2019	1,486.00
14.08.2019	2,80,726.00
16.08.2019	3,555.00
16.08.2019	850.00
16.08.2019	900.00
31.08.2019	296.00
04.11.2019	73,200.00
04.11.2019	1,300.00
06.11.2019	7,000.00
06.11.2019	13,600.00
14.11.2019	50,116.00
15.11.2019	9,015.00
22.11.2019	34,628.00
16.12.2019	4,06,453.00
18.12.2019	35,767.00
26.12.2019	5,500.00
26.12.2019	27,500.00
26.12.2019	14,500.00
26.12.2019	5,250.00
26.12.2019	7,836.00
26.12.2019	8,000.00
07.01.2020	45,307.00
30.01.2020	8,583.00
30.01.2020	1,080.00
30.01.2020	1,255.00
30.01.2020	1,080.00
30.01.2020	3,710.00
30.01.2020	1,080.00
30.01.2020	1,345.00
30.01.2020	6,661.00
30.01.2020	1,255.00
30.01.2020	1,328.00
30.01.2020	7,320.00
03.02.2020	6,625.00
03.02.2020	7,300.00
19.02.2020	320.00
19.02.2020	2,250.00
19.02.2020	1,000.00
19.02.2020	405.00
24.02.2020	598.00
28.02.2020	8,254.00
28.02.2020	175.00
28.02.2020	1,755.00
23.03.2020	9,001.00


 मुखय नगर पालिका अधिकारी
 नगर परिषद खिलचीपुर



	26.03.2020	59,306.00	
	26.03.2020	8,852.00	
		11,51,097.00	
Amont Difference In Payment Side			
	Date	Cash Book	Pass Book
	11.09.2019	7,260.00	7,259.00
	05.10.2019	2,91,632.00	2,91,932.00
	28.02.2020	3,70,702.00	3,73,702.00
Closing Balance As Per Cash Book			715802.82

898162


 मुख्य नगर पालिका अधिकारी
 नगर पगिषद ढिलचीपुर




State Bank of India

A/C No 8408

20-Mar

Details	Amount
Closing Balance As Per Pass Book (पास book के अनुसार अंतिम शेष)	44,142.00
Amount Paid In Cash Book But Not In Pass Book (राशि कैश book से पेमेंट कर दी गयी है किन्तु पास book से पेमेंट नहीं हुई)	(41,000.00)
23.03.2020 41,000.00	
कैश बुक के अनुसार अंतिम शेष	3,142.00

3,142.00


मुख्य नगर पालिका अधिकारी
नगर परिषद बिलचीपुर



State Bank of India

A/C No 0011

20-Mar

Details		Amount
Closing Balance As Per Pass Book		2,65,96,000.76
Opening Difference		21,761.00
Amount Received In Cash Book But Not In Pass Book		
	<div>DateAmount</div>	
	07.02.20206,438.00	
	07.02.20204,910.00	
	17.02.20204,003.00	
	18.02.20206,036.00	
	09.03.2020374.00	
	21,761.00	
		2,66,17,761.76

2,66,17,761.76

मुख्य नगर पालिका अधिकारी
नगर पण्डित खिलचौर



REVISED ABSTRACT SHEET FOR REPOTION ON AUDIT PARAs FOR FINANCIAL YEAR 2019-20

NAME OF ULB :- KHLCHIPUR
NAME OF AUDITOR :- PRAMOD K. SHARMA & Co.

Sr No	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
		2018-19	2019-20	% of Growth		
1	Audit of Revenue	Receipts in Rs.				
a.	A. REVENUE COLLECTION					
	Property Tax	8,27,085	9,47,251.00	14.53%	Tax collection has increased	Council Should keep on working for increasing the collection of revenue.
b.	Consolidated Tax	3,83,288	3,57,119.00	-6.83%	Tax collection has decreased	Council Should take action for removing this negativity in collection of revenue.
c.	Devlopment Tax	2,01,925	9,83,887	387.25%	Tax collection has increased gracefully	Council Should keep on working towards maintaining such a high growth rate in the up coming years.
d.	Education Cess	2,14,340	2,02,483.00	-5.53%	Tax collection has decreased	Council Should take action for removing this negativity in collection of revenue.
TOTAL (A)		16,26,638	24,90,740			

a.	B. NON REVENUE COLLECTION					
	Rent of Land & Buliding	7,60,774.00	19,82,191.00	160.55%	Rent collection has increased.	Council Should keep on working towards maintaining such a high growth rate in the up coming years.
b.	Water Tax	8,05,020	8,97,768.00	11.52%	Collection of Water Tax Revenue has increased.	Council Should keep on working for increasing the collection of revenue.
c.	Solid Wastage Management	-	-	0.00%		
d.	Other Fees & Taxes	78417.00	39,072.00	-50.17%	Other collections have decreased	Council should take strict action to removing this negativity in revenue collection.
TOTAL (B)		16,44,211	29,19,031			

GRANT TOTAL (A) + (B) 32,70,849.00 54,09,771.00

[Signature]
मुख्य नगर पालिका आ. ३
नगर परिषद खिलचिपुर



Sr No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	01. Some bills were found GST no. And on plain paper. 02. Vouchers were found without all the supporting documents.	01. During the audit, some bills and vouchers were found with irregularities which were suggested for rectification and for paying attention in future in regard of bills and vouchers. { For more details Refer Observation sheet }	01. Council should properly maintain the bills and vouchers with all regards.
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.	01. All departments had some issues in regards of book keeping { For more details Refer Observation sheet }	Council should maintain proper books of accounts for all departments
4	Audit of FDRs	While Auditing, we found there were five FDRs in the ULB at the year end.	01. FDR register was not maintained. 02. No other reportable observation was found. { For more details Refer Observation sheet }	Proper Register should be maintained & Interest on FDRs should be recorded in cashbook timely.
5	Audit of Tenders / Bids	01. We examined Tenders/bids documents on the basis of note sheets attached with the vouchers which were made available for us during the audit. 02. Tenders which were found during the audit have followed proper tendering procedures.	01. As per our observations, somewhere ULB has not followed proper tendering process. { For more details Refer Observation sheet }	Proper Files/Records should be maintained for Tenders & Bids and proper process should be followed.



मुख्य नगर पालिका अधिकारी
चगर प.प.द. खिलचौरपुर

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. [For more details Refer Observation sheet]	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.
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.	520.71%	No Such Major Observation found	The Total Expenses is very High in comparison of Income, so council should make more efforts to meet out the Expenditure form its Revenue Receipts.
b	Percentage of Capital Expenditure with respect to total Expenditure	19.73%	No Such Major Observation found	The Capital expenditures are signify low in comparison of Total expenditures, Council should make policies to increase the percentage of capital expenditures so that council can have more valuable assets.

Date :

Place : Bhopal

मुख्य नगर पालिका अधिकारी
नगर पालिका, इलाहाबाद



Pramod Sharma
(Partner)
Mem. No. : 076883