

MUNICIPAL COUNCIL KHILCHIPUR

District - Rajgarh

AUDIT REPORT- 2019-20



Pramod K. Sharma & Co.
Chartered Accountant



PRAMOD K. SHARMA & CO.

Chartered Accountant

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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

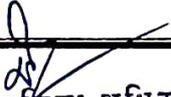
AUDIT OBSERVATIONS

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 खिलचीपुर



- 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 Electronics.

मुख्य नगर पत्रिका 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 ढिलचौपुर

- 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 छिलचोपुर

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)


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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

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Date :
Place : Bhopal

मुख्य नगर पालिका अधिकारी
नगर परिषद इंदौर

FOR PRAMOD K. SHARMA & CO.
Chartered Accountant



Pramod K. Sharma
(Partner)

MUNICIPAL COUNCIL KHILCHIPUR
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(पाषण्ड मानदेय)	2,38,700	Samekit Kar-Consolidated (समीकेत कर चाकू)	1,40,280
Contributory-Family Pension	1,54,777	Receivable Samekit Kar (समीकेत कर बकाया)	2,16,839
GPF-Employee(जोपो 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(फोटोकपी)	2,600	Surcharge Tax on Other (सरचार्ज)	23,232
Advertisement and Publicity		Development Tax	7,85,133
Advertisement Expense(वेज्ञापन)	1,67,178	Professional Tax	15,840
Events & Cultural Activities Exp.(सांस्कृतिक कार्यक्रम)	4,55,303	Assigned Revenues & Compensation	2,20,02,679
Professional and Other Fees		Taxes and Duties collected by other Compensation in lieu of Octroi (चुंगी)	1,96,43,788
Consultancy Fee & Charge(सलाकार शुल्क)	3,90,110	Compensation-Passenger Tax (यात्री कर)	14,63,891
Legal Fees(कानूनी व्य)	1,00,209	Compensation - Export Tax (निर्यात कर)	5,52,000
Audit Fees		Compensation-Stamp Duty (मुद्रांक शुल्क)	3,43,000
Audit Fee- Internal for External Agencies(ऑडिट)	35,400	Rental Income from Municipal Properties	25,18,441
Communication Expenses		Rent - Shopping Complex	17,58,331
Web,Internet Expense(इंटरनेट)	6,003	Rent - Market	2,23,860
Other Administrative Expenses		Rent-Community Hall (मगल भवन)	2,000
DSC (डिजिटल सिग्रेचर)	11,000	Shop Premium	5,34,250
Alow (अलाब)	14,400	Fees & Charges	10,95,791
piyu (प्याऊ)	10,125	Mutation Fee (म्युटेशन फीस)	10,95,791
Water Botel	7,080	License Fee	5,000
Other Administrative Expenses (अन्य प्रशासनिक खर्च)	65,034	License Other	5,000
Operations & Maintenance		Fees	4,23,730
Power & Fuel(पेट्रोल)	6,72,342	Fees for Certificate / Extract (प्रमाण पत्र)	500
Electricity supply/Streat Lights(बिजली बिल)	89,41,321	Fees - Marriage Registration (विवाह पंजीयन)	850
Water Tanker Distri	3,29,623	Fee-Cattle Pounding	1,19,597
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 खिलचीपुर



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 चार्जेज)	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
			Hire Charges-Machinery (किराया- मशीन)	12,000	
Interest & Finance Charges		1,248	Sale of Tender Paper (टेंडर पेपर)	1,07,000	
Bank Charges	1,248		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
			Finance Income		4,96,857
Other Expenses	15,87,213	15,87,213	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

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Date :
Place : Bhopal


मुख्य नगर पालिका अधिकारी
नगर परिषद खिलचीपुर

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		Closing Balance	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)	907445110000007	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
 वगर परिषद खिलचिपुर



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


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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.	2,38,000.00
23.03.2019	1,37,000.00
25.03.2019	1,55,037.00
30.03.2019	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


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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
07.03.2020	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	Amount
18.09.2019	336.00
10.10.2019	5,727.00
15.10.2019	78,170.61

3,23,436.61


मुख्य नगर पालिका अधिकारी
नगर परिषद खिलचीपुर



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 Pas 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
	74,190.00	70,188.00
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 दिल्लीपुर



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 दिल्लीपुर



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 दिल्लीपुर



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


 मुखय नगर पालिका अधिकारी
 नगर पण्डित खिलचीपुर



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 खिलचीपुर



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		21,761.00
	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 पविषद खिलचीपुर



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

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

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

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

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


 मूखन नगर पालिका आ...
 नगर परिषद खिलचीपुर



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 प्रशासिका अधिकारी
बगर ५१.१६ खिलचीपुर

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

प्रथम नगर पत्रिका अधिकारी
बगर पत्रिका / बलवापुर



Pramod K. Sharma & co.
Chartered Accountant

Pramod Sharma
(Partner)

Mem. No. : 076883