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MUNICIPAL COUNCIL SEONI MALWA

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 SEONI MALWA, DISTRICT HOSHANGABAD (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



Pramod K Sharma
(Partner)

Mem. No. : 076883

UDIN:- 20076883AAAAJ03922

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.
- Receipts & Payment A/c, Income & Expenditure A/c which have been enclosed with the audit report were provided by the Council and examined by us on sample basis.

Audit of Expenditures

- We covered the Expenditures on the sample basis during the process of Audit.
- While checking Accountant Cash Book and vouchers, the bills and vouchers were found satisfactory according to books.
- 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.

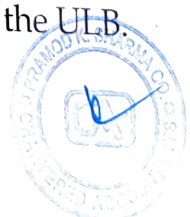
Audit of Book Keeping

- 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 are as follow -

- Some irregularities were observed regarding obtaining and maintenance of bills and voucher files respectively which were suggested for rectification and paying attention in future.
- It is suggested to affix Proper stamps on cash book and other records.
- Grant Register and other records were maintained and found satisfactory.
- Proper FDR register should be maintained by the ULB.



Store Department

- Proper store records have been maintained by the ULB.
- Demand letters were not obtained for issuing the materials from store.

Revenue Department

- According to the store records, the collection books (Vasooli Katte) were not submitted back to the store at the year end.
- As per our observation, the daily revenue collection was deposited timely into the bank.

Sanitation Department

- The records of usage of materials, chemicals issued from store department were maintained and necessary suggestions have been given to keep records better.
- Logbooks were maintained and found satisfactory.
- Proper vehicle repairing register and light repairing register should be maintained.

Water Supply Department

- Proper records for repairing of motor pumps, hand pumps, pipe lines should be maintained separately. Although store records contain the detail in regard of repairing.

PWD Department

- Proper Construction Register should be maintained by the ULB.
- During the audit of note sheets which were enclosed with the vouchers, we found that proper work process was followed by the ULB.



Audit of FDR

- While Auditing, we found that there were fifteen FDRs made by the ULB.
- NO FDRs/TDRs are kept at low rate of interest than the prevailing rate of interest.

Sr. No.	Name of Bank	FDR /Account no.	Deposit amount
1.	State Bank of India	63028510423	1192422
2.	State Bank of India	63028510886	1152014
3.	State Bank of India	33119954686	1030410
4.	State Bank of India	33426624749	6177442
5.	State Bank of India	33608539641	1051199
6.	State Bank of India	33608543397	210238
7.	RBL Bank	709001708228	2809081
8.	RBL Bank	709003079005	1883283
9.	Punjab National Bank	125800DP0004792	143530
10.	Punjab National Bank	125800DP0003508	142757
11.	HDFC Bank	50300040232844	350000
12.	Canara Bank	6152307000014/1	2000000
13.	Canara Bank	6152307000014/2	3000000
14.	Canara Bank	6152307000014/3	5000000
15.	Canara Bank	6152307000014/4	10000000



Audit of Tenders

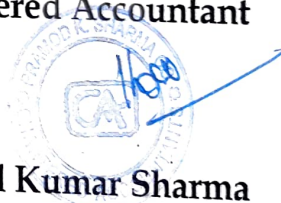
- During the audit we have audited some tender file. However, on the basis of examination of files and note sheets attached to the vouchers, we found that proper tender process has been followed by the ULB.
- No Bank guarantee has been received.

Audit of Grants & Loans

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

For PRAMOD K. SHARMA & CO.

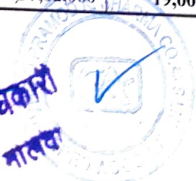
Chartered Accountant


Pramod Kumar Sharma
(Partner)

Balance Sheet of Municipal Council Sheoni Malwa
as on 31st March 2020

	Particulars	Schedule No.	Amount (Rs.)	Current Year (Rs.)	Previous Year (Rs.)
A	SOURCES OF FUNDS				
A1	Reserves and Surplus				
	Municipal (General) Fund	B-1	5,27,97,116		5,17,96,239
	Earmarked Funds	B-2	-		-
	Reserves	B-3	4,39,14,170		3,93,58,979
	Total Reserve & Surplus			9,67,11,286	9,11,55,217
A2	Grants, Contributions for specific purposes	B-4		12,67,24,940	9,25,52,501
A3	Loans				
	Secured loans	B-5		2,65,834	63,92,088
	Unsecured loans	B-6		-	-
	Total Loans			2,65,834.00	63,92,088
	TOTAL OF SOURCES OF FUNDS (A1+A2+A3)			22,37,02,060	19,00,99,806
B	APPLICATION OF FUNDS				
B1	Fixed Assets				
	Gross Block	B-11	1,97,04,807		1,51,49,616
	Less: Accumulated Depreciation		-		-
	Net Block		1,97,04,807		1,51,49,616
	Capital work-in-progress		13,35,79,483	13,35,79,483	9,12,36,129
	Total Fixed Assets			15,32,84,290	10,63,85,745
B2	Investments				
	Investment - General Fund	B-12		-	-
	Investment - Other Funds	B-13		3,61,42,376	3,61,42,376
	Total Investments			3,61,42,376	3,61,42,376
B3	Current assets, loans & advances				
	Stock in hand (Inventories)	B-14	68,61,325	68,61,325	46,94,726
	Sundry Debtors (Receivables)	B-15			93,84,894
	Gross amount outstanding		85,18,001		
	Less: Accumulated provision against bad and doubtful Receivables		-	85,18,001	1,40,79,620
	Prepaid expenses	B-16		-	-
	Cash and Bank Balances	B-17	4,24,06,179	4,24,06,179	6,19,91,711
	Loans, advances and deposits	B-18		7,00,000	5,00,000
	Total Of Current Assets			5,84,85,504	7,65,71,332
B4	Current Liabilities and Provisions				
	Deposits received	B-7	2,05,43,862	2,05,43,862	2,50,87,537
	Deposit works	B-8		-	-
	Other liabilities (Sundry Creditors)	B-9	33,78,690	33,78,690	39,12,109
	Provisions	B-10	2,87,559	2,87,559	-
	Total Current Liabilities			2,42,10,111	2,89,99,646
B5	Net Current Assets [Sub Total (B3) - Sub Total (B4)]			3,42,75,393	4,75,71,686
C	Other Assets	B-19		-	-
D	Miscellaneous Expenditure (to the extent not written off)	B-20		-	-
	TOTAL: APPLICATION OF FUNDS (B1+B2+B5+C+D)			22,37,02,060	19,00,99,806


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Schedule B-1: Municipal (General) Fund (Rs)

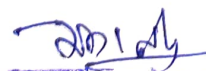
Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account	Total
310	Balance as per last account					5,17,96,239	5,17,96,239
	Additions during the year						
31090-02	• Surplus for the year					9,37,179	9,37,179
	• Transfers					63,698	63,698
	Total (Rs.)	-	-	-	-	5,27,97,116	5,27,97,116
	Deductions during the year						
	• Deficit for the year						-
	• Transfers						-
	Total (Rs.)	-	-	-	-	-	-
310	Balance at the end of the current year	-	-	-	-	5,27,97,116	5,27,97,116

Schedule B-2: Earmarked Funds (Special Funds/Sinking Fund/Trust or Agency Fund)

Particulars	Special Fund 1	Special Fund 2	Sanchit Nidhi	Pension Fund	General Provident fund	Total
(a) Opening Balance			-		-	-
(b) Additions to the Special						
• Transfer from Municipal Fund			-			-
• Interest Dividend earned on						-
• Profit on disposal of Special Fund						-
• Appreciation in Value of Special						-
• Other addition (Specify nature)						-
Total (b)	-	-	-	-	-	-
(c) Payments out of funds						
[I] Capital expenditure on						
• Fixed Asset						-
• Others						-
[II] Revenue Expenditure on						-
• Salary, Wages and allowances etc						-
• Rent Other administrative charges						-
[III] Other:						-
• Loss on disposal of Special						-
• Diminution in Value of Special						-
• Transferred to Municipal Fund						-
Total ©	-	-	-	-	-	-
Net Balance of Special Funds (a +	-	-	-	-	-	-

Schedule B-3: Reserves

Account Code	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
31210	Capital Contribution	1,51,49,616	45,55,191	1,97,04,807		1,97,04,807
31211	Capital Reserve	2,42,09,363		2,42,09,363		2,42,09,363
31220	Borrowing Redemption			-		-
31230	Special Funds (Utilised)			-		-
31240	Statutory Reserve			-		-
31250	General Reserve			-		-
31260	Revaluation Reserve			-		-
	Total Reserve funds	3,93,58,979	45,55,191	4,39,14,170		4,39,14,170


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Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Others, specify	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance	5,53,23,000	3,72,29,501	-	-	-	9,25,52,501
(b) Additions to the Grants *						
• Grant received during the year	9,36,33,000	3,09,66,000	-	-	6,85,000	12,52,84,000
• Interest Dividend earned on Grant	-	-	-	-	-	-
• Profit on disposal of Grant	-	-	-	-	-	-
• Appreciation in Value of Grant	-	-	-	-	-	-
• Other addition (Specify nature)	-	-	-	-	-	-
Total (b)	9,36,33,000	3,09,66,000	-	-	6,85,000	12,52,84,000
Total (a + b)	14,89,56,000	6,81,95,501	-	-	6,85,000	21,78,36,501
(c) Payments out of funds						
• Capital expenditure on Fixed	-	45,55,191				45,55,191
• Capital Expenditure on Other	-					-
• Revenue Expenditure on	7,46,05,000	1,19,27,150			24,220	8,65,56,370
o Salary, Wages, allowances etc.						-
o Rent						-
• Other:						-
o Loss on disposal of Grant						-
o Grants Refunded						-
• Other administrative & Operational Exp.	-	-				-
Total (c)	7,46,05,000	1,64,82,341	-	-	24,220	9,11,11,561
Net balance at the year end (a+b)-	7,43,51,000	5,17,13,160	-	-	6,60,780	12,67,24,940

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33010	Loans from Central Government		
33020	Loans from State government		
33030	Loans from Govt. bodies & Associations		
33040	Loans from international agencies		
33050	Loans from banks & other financial institutions		
33060	Other Term Loans	2,65,834	63,92,088
33070	Bonds & debentures		
33080	Other Loans		
	Total Secured Loans	2,65,834	63,92,088

Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33110	Loans from Central Government		
33120	Loans from State government		
33130	Loans from Govt. bodies & Associations		
33140	Loans from international agencies		
33150	Loans from banks & other financial institutions		
33160	Other Term Loans		
33170	Bonds & debentures		
33180	Other Loans		
	Total Unsecured Loans	-	

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Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors		
34020	From REVENUES	2,00,18,575	2,02,41,700
34030	From staff	5,25,287	48,45,837
34080	From OTHERS	-	-
	Total deposits received	2,05,43,862	2,50,87,537

Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year (Rs)	Additions during the current year (Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the current year (Rs)
34110	Civil Works				-
34120	Electrical works				-
34180	Others				-
	Total of deposit works	-	-	-	-

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
35010	Creditors		
35011	Employee Liabilities	-	-
35012	Interest Accrued and Due	33,78,690	39,12,109
35020	REVENUES Payable	-	-
35030	Government Dues Payable	-	-
35040	Refunds Payable	-	-
35041	Advance Collection of Revenues	-	-
35080	Others	-	-
	Total Other liabilities (Sundry Creditors)	33,78,690	39,12,109

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	2,87,559	-
36020	Provision for interest	-	-
36030	Provision for Other Assets	-	-
	Total Provisions	2,87,559	

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Schedule B-II: Fixed Assets

Account Code	Particulars	Gross Block			Cost at the end of the year	Accumulated Depreciation			Net Block		
		Opening Balance	Additions during the period	Deductions during the period		Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
41010	Land	-	9,69,000	-	9,69,000	-	-	-	-	9,69,000	-
41020	Buildings	18,53,128	7,35,120	-	25,88,248	-	-	-	-	25,88,248	-
	Infrastructure Assets										
41030	• Roads and Bridges	56,00,268	2,27,742	-	58,28,010	-	-	-	-	58,28,010	-
41030	Bridges, Culverts & Flyovers	-	-	-	-	-	-	-	-	-	-
41031	• Sewerage and drainage	6,98,732	3,89,454	-	10,88,186	-	-	-	-	10,88,186	-
41032	• Water ways	-	5,41,032	-	5,41,032	-	-	-	-	5,41,032	-
41033	• Public Lighting	17,94,539	-	-	17,94,539	-	-	-	-	17,94,539	-
	Lakes and Ponds	-	-	-	-	-	-	-	-	-	-
	Other assets										
41040	• Plants & Machinery	8,70,529	-	-	8,70,529	-	-	-	-	8,70,529	-
41050	• Vehicles	21,20,398	-	-	21,20,398	-	-	-	-	21,20,398	-
41060	• Office & other equipment	1,73,904	3,73,825	-	5,47,729	-	-	-	-	5,47,729	-
41070	• Furniture, fixtures, fittings and electrical appliances	20,38,118	8,12,997	-	28,51,115	-	-	-	-	28,51,115	-
4180	• Other fixed assets	-	5,06,022	-	5,06,022	-	-	-	-	5,06,022	-
	Total	1,51,49,616	45,55,191	-	1,97,04,807	-	-	-	-	1,97,04,807	-
41210	Work-in-progress	9,12,36,129	4,23,43,354	-	13,35,79,483	-	-	-	-	13,35,79,483	-
	Total	10,63,85,745	4,68,98,546	-	15,32,84,290	-	-	-	-	15,32,84,290	-


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Schedule B-12: Investments - General Funds

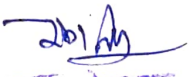
Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
42010	• Central Government Securities				
42020	• State Government Securities				
42030	• Debentures and Bonds				
42040	• Preference Shares				
42050	• Equity Shares				
42060	• Units of Mutual Funds				
42070	• Other Investments				
	Total of Investments General Fund		-	-	-

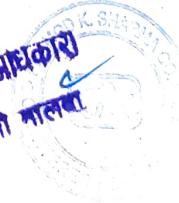
Schedule B-13: Investments - Other Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
42110	• Central Government Securities				
42120	• State Government Securities				
42130	• Debentures and Bonds				
42140	• Preference Shares				
42150	• Equity Shares				
42160	• Units of Mutual Funds				
42170	• Other Investments				
	Total of Investments Other Fund	FDR	-	3,61,42,376	3,61,42,376
			-	3,61,42,376	3,61,42,376

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
43010	Stores		
43020	Loose Tools	68,61,325	46,94,726
43080	Others	-	-
	Total Stock in hand	68,61,325	46,94,726

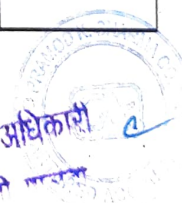

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Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
43110	<u>Receivables for Property Taxes</u>				
	Less than 5 years	7,24,681		7,24,681	11,84,449
	More than 5 years*			-	
	Sub - total	7,24,681	-	7,24,681	11,84,449
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Property Taxes	7,24,681	-	7,24,681	11,84,449
43120	<u>Receivable of Other Taxes</u>				
	Less than 3 years	45,58,375		45,58,375	48,33,625
	More than 3 years*				
	Sub - total	45,58,375	-	45,58,375	48,33,625
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	45,58,375	-	45,58,375	48,33,625
43130	<u>Receivable for Water Taxes</u>				
	Less than 3 years	3,10,760		3,10,760	4,57,825
	More than 3 years*				
	Sub - total	3,10,760	-	3,10,760	4,57,825
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	3,10,760	-	3,10,760	4,57,825
43140	<u>Receivables for Rent & Interest accrue but not due</u>				
	Less than 3 years	29,24,185		29,24,185	29,08,995
	More than 3 years*				
	Sub - total	29,24,185	-	29,24,185	29,08,995
43150	<u>Receivables from Government</u>				
	Sub - total	-	-	-	-
	Total of Sundry Debtors (Receivables)	85,18,001	-	85,18,001	93,84,894


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Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
44010	Establishment		
44020	Administrative		
44030	Operations & Maintenance		
	Total Prepaid expenses	-	-

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
45010	Cash		-
45020	Balance with Bank - Municipal Funds		
45021	Nationalised Banks	4,24,06,179	6,19,91,711
45022	Other Scheduled Banks		
45023	Scheduled Co-operative Banks	-	-
45024	Post Office		
	Sub-total	4,24,06,179	6,19,91,711
45040	Balance with Bank - Special Funds		
45041	Nationalised Banks	-	-
45042	Other Scheduled Banks		
45043	Scheduled Co-operative Banks	-	-
45044	Post Office		
	Sub-total	-	-
45060	Balance with Bank - Grant Funds		
45061	Nationalised Banks	-	-
45062	Other Scheduled Banks		
45063	Scheduled Co-operative Banks		
45064	Post Office		
	Sub-total	-	-
	Total Cash and Bank balances	4,24,06,179	6,19,91,711


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Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
46010	Loans and advances to employees	5,00,000	2,00,000	-	7,00,000
46020	Employee Provident Fund Loans	-	-	-	-
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to Others	-	-	-	-
46060	Deposit with External	-	-	-	-
46080	Other Current Assets	-	-	-	-
	Sub -Total	5,00,000	2,00,000	-	7,00,000
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				-
	Total Loans, advances, and deposits	5,00,000	2,00,000	-	7,00,000

Schedule B-18 (a): Accumulated Provisions against Loans, Advances, and Deposits

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
46110	Loans to Others		
46120	Advances		
46130	Deposits		
	Total Accumulated Provision	-	-

Schedule B-19: Other Assets

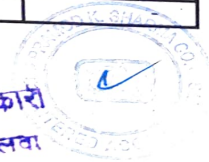
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
47010	Deposit Works		
47020	Other asset control accounts		
	Total Other Assets	-	-

Schedule B-20: Miscellaneous Expenditure (to the extent not written off)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
48010	Loan Issue Expenses		
48020	Discount on Issue of Loans		
48030	Others		
	Total Miscellaneous expenditure	-	-

(Signature)
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नगर पालिका मन्त्रालय, सिन्धु नगर

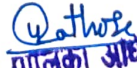
(Signature)
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नगर पालिका मन्त्रालय, सिन्धु नगर

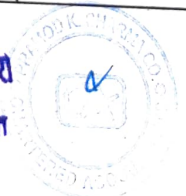


MUNICIPAL COUNCIL SHEONI MALWA
INCOME AND EXPENDITURE STATEMENT
For the Period From 1 April 2019 to 31 March 2020

	Item/ Head of Account	Schedule No	Current Year (Rs)
A	INCOME		
	Tax Revenue		
	Assigned Revenues & Compensation	IE-1	47,23,523
	Rental Income from Municipal Properties	IE-2	3,38,00,791
	Fees & User Charges	IE-3	1,26,80,882
	Sale & Hire Charges	IE-4	11,35,993
	Revenue Grants, Contributions & Subsidies	IE-5	4,55,705
	Income from Investments	IE-6	8,65,56,370
	Interest Earned	IE-7	-
	Other Income	IE-8	7,18,737
	Total - INCOME	IE-9	2,20,863
			14,02,92,864
B	EXPENDITURE		
	Establishment Expenses		
	Administrative Expenses	IE-10	4,01,13,283
	Operations & Maintenance	IE-11	54,39,728
	Interest & Finance Expenses	IE-12	1,59,10,133
	Programme Expenses	IE-13	553
	Revenue Grants, Contributions & subsidies	IE-14	13,20,617
	Provisions & Write off	IE-15	7,65,56,370
	Miscellaneous Expenses	IE-16	15,000
	Depreciation	IE-17	-
	Total - EXPENDITURE		-
			13,93,55,684
C	Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)		9,37,179
D	Add/Less: Prior period Items (Net)	IE-18	-
E	Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)		9,37,179
F	Less: Transfer to Reserve Funds		-
G	Net balance being surplus/ deficit carried over to Municipal Fund (E-F)		9,37,179


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Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)
11001	Property tax	9,21,281
11002	Water tax	9,43,200
11003	Sewerage Tax	-
11004	Conservancy Tax	-
11005	Lighting Tax	-
11006	Education tax	3,17,063
11007	Vehicle Tax	-
11008	Tax on Animals	-
11009	Electricity Tax	-
11010	Professional Tax	-
11011	Advertisement tax	-
11012	Pilgrimage Tax	-
11013	Export Tax	-
11031	Consolidates Tax	9,80,900
11051	Octroi & Toll	-
11080	Other taxes	15,61,079
	Sub-total	47,23,523
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-
	Sub-total	-
	Total tax revenue	47,23,523

Schedule IE-1 (a): Remission and Refund of taxes

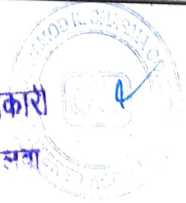
Account Code	Particulars	Current Year (Rs.)
11090-01	Property taxes	-
11090-11	Other Tax	-
	Total refund and remission of tax revenues	-

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current Year (Rs.)
12010	Taxes and Duties collected by others	31,59,000
12020	Compensation in lieu of Taxes / duties	3,06,41,791
12030	Compensations in lieu of Concessions	-
	Total assigned revenues & compensation	3,38,00,791


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Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)
13010	Rent from Civic Amenities	
13020	Rent from Office Buildings	1,21,32,387
13030	Rent from Guest Houses	500
13040	Rent from lease of lands	5,18,293
13080	Other rents	-
	Sub-Total	29,702
13090	Less: Rent Remission and Refunds	
	Sub-total	-
	Total Rental Income from Municipal Properties	1,26,80,882

Schedule IE- 4: Fees & User Charges - Income head-wise

Account Code.	Particulars	Current Year (Rs.)
14010	Empanelment & Registration Charges	
14011	Licensing Fees	1,03,950
14012	Fees for Grant of Permit	21,400
14013	Fees for Certificate or Extract	1,15,516
14014	Development Charges	13,719
14015	Regularization Fees	-
14020	Penalties and Fines	550
14040	Other Fees	2,018
14050	User Charges	6,57,320
14060	Entry Fees	1,93,520
14070	Service / Administrative Charges	28,000
14080	Other Charges	-
	Sub-Total	-
14090	Less: Rent Remission and Refunds	11,35,993
	Sub-total	
	Total income from Fees & User Charges	11,35,993


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Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)
15010	Sale of Products	35,790
15011	Sale of Forms & Publications	2,33,865
15012	Sale of stores & scrap	-
15030	Sale of Others	633
15040	Hire Charges for Vehicles	58,500
15041	Hire Charges for Equipment	1,26,917
	Total Income from Sale & Hire charges - income head-wise	4,55,705

Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)
16010	Revenue Grant	8,65,56,370
16020	Re-imbursement of expenses	-
16030	Contribution towards schemes	-
	Total Revenue Grants, Contributions & Subsidies	8,65,56,370

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year (Rs.)
17010	Interest on Investments	-
17020	Dividend	-
17030	Income from projects taken up on commercial basis	-
17040	Profit in Sale of Investments	-
17080	Others	-
	Total Income from Investments	-


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Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year (Rs.)
17110	Interest from Bank Accounts	7,18,737
17120	Interest on Loans and advances to Employees	-
17130	Interest on loans to others	-
17180	Other Interest	-
	Total - Interest Earned	7,18,737

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year (Rs.)
18010	Deposits Forfeited	-
18011	Lapsed Deposits	-
18020	Insurance Claim Recovery	-
18030	Profit on Disposal of Fixed assests	-
18040	Recovery from Employees	-
18050	Unclaimed Refund/ Liabilities	-
18060	Excess Provisions written back	-
18080	Miscellaneous Income	2,20,863
	Total Other Income	2,20,863

Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)
21010	Salaries, Wages and Bonus	4,01,13,283
21020	Benefits and Allowances	-
21030	Pension	-
21040	Other Terminal & Retirement Benefits	-
	Total establishment expenses	4,01,13,283

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Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)
22010	Rent, Rates and Taxes	-
22011	Office maintenance	2,96,493
22012	Communication Expenses	30,450
22020	Books & Periodicals	-
22021	Printing and Stationery	10,47,930
22030	Traveling & Conveyance	17,81,305
22040	Insurance	1,58,917
22050	Audit Fees	52,500
22051	Legal Expenses	-
22052	Professional and other Fees	9,32,876
22060	Advertisement and Publicity	4,19,150
22061	Membership & subscriptions	-
22080	Other Administrative Expenses	7,20,107
	Total administrative expenses	54,39,728

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)
23010	Power & Fuel	66,71,840
23020	Bulk Purchases	37,73,774
23030	Consumption of Stores	-
23040	Hire Charges	3,68,730
23050	Repairs & maintenance -Infrastructure Assets	7,34,432
23051	Repairs & maintenance - Civic Amenities	6,28,567
23052	Repairs & maintenance - Buildings	14,29,080
23053	Repairs & maintenance - Vehicles	10,95,387
23054	Repairs & maintenance - Furnitures	-
23055	Repairs & maintenance - Office Equipments	1,61,310
23056	Repairs & maintenance - Electrical Appliances	1,31,034
23059	Repairs & maintenance - Others	3,67,669
23080	Other operating & maintenance expenses	5,48,310
	Total operations & maintenance	1,59,10,133

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Schedule IE-13: Interest & Finance Charges

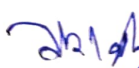
Account	Particulars	Current Year
24010	Interest on Loans from Central Government	-
24020	Interest on Loans from State Government	-
24030	Interest on Loans from Government Bodies & Associations	-
24040	Interest on Loans from International Agencies	-
24050	Interest on Loans from Banks & Other Financial Institutions	-
24060	Other Interest	-
24070	Bank Charges	553
24080	Other Finance Expenses	-
	Total Interest & Finance Charges	553

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)
25010	Election Expenses	61,505
25020	Own Programs	12,59,112
25030	Share in Programs of others	-
	Total Programme Expenses	13,20,617

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)
26010	Grants [specify details]	37,150
26020	Contributions [specify details]	7,65,19,220
26030	Subsidies [specify details]	-
	Total Revenue Grants, Contributions & Subsidies	7,65,56,370


पञ्चसालीक नगरपालिका
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नगरपालिका सिवनी मालका



Schedule IE-16: Provisions & Write off

Account Code	Particulars	Current Year (Rs.)
27010	Provisions for doubtful receivables	15,000
27020	Provision for other Assets	-
27030	Revenues written off	-
27040	Assets written off	-
27050	Miscellaneous Expense written off	-
	Total Provisions & Write off	15,000

Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year (Rs.)
27110	Loss on disposal of Assets	-
27120	Loss on disposal of Investments	-
27180	Other Miscellaneous Expenses	-
	Total Miscellaneous expenses	-

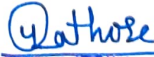
Schedule IE-18: Prior Period Items (Net)

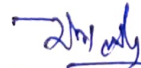
Account Code	Particulars	Current Year (Rs.)
	Income	
18510	Taxes	-
18520	Other - Revenues	-
18530	Recovery of revenues written off	-
18540	Other income	-
	Sub - Total Income (a)	-
	Expenses	
28550	Refund of Taxes	-
28560	Refund of Other Revenues	-
28580	Other Expenses	-
	Sub - Total expense (b)	-
	Total Prior Period (Net) (a-b)	-

FOR PRAMOD K. SHARMA & Co.
Chartered Accountant

Date :

Place :


मुख्य नगर पालिका अधिकारी
नगरपालिका सिविली मालका


नगरपालिका परिषद सिविली मालका

CA Pramod K. Sharma
Partner

MUNICIPAL COUNCIL SHEONI MALWA
RECEIPTS AND PAYMENTS ACCOUNT
For the Period from 1 April 2019 to 31 March 2020

Account Code	Head of Account	Current Period Amount (Rs.)	Account Code	Head of Account	Current Period Amount (Rs.)
	Opening Balances* Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	6,19,91,711		Opening Balances* Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	
	Operating Receipts			Operating Payments	
110	Tax Revenue	10,42,246	210	Establishment Expenses	-
120	Assigned Revenues & Compensations	3,38,00,791	220	Administrative Expenses	29,39,501
130	Rental income from Municipal Properties	39,62,148	230	Operations and Maintenance	72,18,768
140	Fees & User Charges	11,35,993	240	Interest & Finance Charges	553
150	Sale & Hire Charges	4,55,705	250	Programme Expenses	1,25,046
160	Revenue Grants, Contributions & Subsidies	-	260	Revenue Grants, Contributions & Subsidies	7,65,56,370
170	Income from Investments	-	270	Purchase of Stores	15,000
171	Interest Earned	7,18,737	271	Miscellaneous expenses	-
180	Other Income	1,52,362	285	Prior period	-
	Non-Operating Receipts-			Non-Operating Payments	
330	Loans Received		340	Refund of Deposits	10,56,175
340	Deposits Received	10,98,850	35010	Creditor	5,82,95,746
320	Grants and contribution for specific purposes	12,52,84,000	35020	Recoveries Payable	64,72,233
350	Other Liabilities	1,39,560	35011	Employee Liabilities	3,65,14,530
35090-01	Sale proceeds from Assets	-	35080	Other Miscellaneous	-
35090-02	Realisation of Investment - General Fund	-	330	Secured Loan	61,26,254
35090-02	Realisation of Investment - Other Funds	-	410	Acquisition / Purchase of Fixed Assets	-
341	Deposit works	-	412	Capital Work in Progress	6,00,000
35041	Revenue Collected in Advance	-	421	Investments - General Fund	-
421	Investment Of Other Fund	-	430	stock in hand	-
	Other Loans & Advances (recovery)	-	460	Loans, Advances & Deposits	2,00,000
431	debtors(receivable)	86,80,554	431	Sundry Debtor (Receivables)	-
460	Loan Advances & Deposites	-			
	Other	63,698			
	Closing Balances # Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)			Closing Balances # Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	4,24,06,179
	TOTAL	23,85,26,355		TOTAL	23,85,26,355


नगर पालिका परिषद सिवनी मालवा


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नगरपालिका सिवनी मालवा



MUNICIPAL COUNCIL SEONI MALWA

FDR's Details

As on 31-3-20

S.No	Name of Bank	FDR's No	Amount
1	State Bank of India	63028510423	11,92,422.00
2	State Bank of India	63028510886	11,52,014.00
3	State Bank of India	33119954686	10,30,410.00
4	State Bank of India	33426624749	61,77,442.00
5	State Bank of India	33608539641	10,51,199.00
6	State Bank of India	33608543397	2,10,238.00
7	RBL Bank	709001708228	28,09,081.00
8	RBL Bank	709003079005	18,83,283.00
9	Punjab National Bank	125800DP00004792	1,43,530.00
10	Punjab National Bank	125800DP00003508	1,42,757.00
11	HDFC Bank	50300040232844	3,50,000.00
12	Canara Bank	6152307000014/1	20,00,000.00
13	Canara Bank	6152307000014/2	30,00,000.00
14	Canara Bank	6152307000014/3	50,00,000.00
15	Canara Bank	6152307000014/4	1,00,00,000.00
TOTAL			3,61,42,376.00

FOR PRAMOD K. SHARMA & Co.

Chartered Accountant

Date :
Place :

CA Pramod K. Sharma
(Partner)



प्रमोद कुमार शर्मा
प्रमुख नगर धारिका अधिकारी
नगरपालिका सेवारी महाराज

प्रमोद कुमार शर्मा
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MUNICIPAL COUNCIL SEONI MALWA
CASH & BANK BALANCE SHEET
As on 31-3-2020

S.No	Name of Bank	Account No.	Cash Balance		Bank Balance	
			Op. Balance	Cl. Balance	Op. Balance	Cl. Balance
1	State Bank Of India	63009785718			45,98,685.33	1,29,89,556.62
2	State Bank Of India	10783984077			1,81,476.00	1,81,476.00
3	State Bank Of India	31456315401			4,07,256.50	4,06,607.50
4	State Bank Of India	63021755619			27,82,263.00	35,48,847.00
5	State Bank Of India	10783985718			27,18,511.51	27,05,622.51
6	Punjab National Bank	1258000100045855			5,81,205.74	6,01,799.94
7	Punjab National Bank	1561			141.11	145.11
8	Punjab National Bank	5410			7,697.74	7,889.94
9	Punjab National Bank	2380			2,70,860.70	2,79,351.90
10	Central Bank of India	3245881726			5,61,942.72	74,080.87
11	Central Bank of India	3431658719			10,04,229.70	14,15,977.60
12	Central Bank of India	3431657919			4,67,799.60	11,27,428.74
13	Central Bank of India	3570007538			18,99,953.80	18,67,151.50
14	Central Bank of India	3387370311			3,15,324.00	7,957.80
15	Bank of India	9039101100000001	9,81,34,087.31	7,85,48,554.50	6,49,607.49	65,583.17
16	HDFC Bank	52			62,09,304.74	2,35,99,969.21
17	HDFC Bank	50100161818090			10,24,009.00	51,30,443.00
18	HDFC Bank	173705001704			-	-
19	ICICI Bank	173701000287			16,51,072.64	18,863.94
20	Central Madhya Pradesh Gramin Bank	2001051010001102			1,28,338.00	1,34,411.00
21	Jila Sahkari Bank	682016009218			27,723.13	28,748.13
22	Jila Sahkari Bank	682016009252			7,53,243.26	12,443.63
23	Jila Sahkari Bank	682015039776			10,022.00	10,453.00
24	Central Madhya Pradesh Gramin Bank	2000901030020887			-	-
25	Ratnakar Bank	409000315666			69,73,168.16	48,781.28
26	Ratnakar Bank	309003810884			1,06,31,103.00	40,86,997.00
27	Axis Bank	918010004854134			2,60,25,333.17	31,79,421.17
28	HDFC Bank	1448			-	24,34,854.28
29	Canara Bank	6152101001923			-	43,76,489.00
Total			9,81,34,087.31	7,85,48,554.50	6,98,80,272.04	6,83,41,350.84

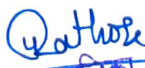

 मुख्य नगरपालिका अधिकारी
 नगरपालिका सिवनी मालवा

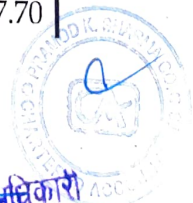

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 नगरपालिका सिवनी मालवा

MUNICIPAL COUNCIL SEONI MALWA
BANK RECONCILIATION STATEMENT
AS ON 2019-2020

Balance As Per Cash Book		7,85,48,554.50
Less;-FDR		(3,61,42,376.00)
Add;-Opening Diff		
Less;-Amount not Less in cash bank Payment side		(63,698.00)
	Date	Amount
	6/13/2019	53,398.00
	6/22/2019	300.00
	7/12/2019	10,000.00
Less;-Amount Debited in bank but not Credited in cash bank		(2,909.66)
	Date	Amount
	8/7/2019 SBI 169	354.00
	8/7/2019 SBI 5401	236.00
	3/12/2020 SBI 5401	649.00
	10/5/2019 BOI 0001	28.32
	3/30/2020 ICICI 0287	161.00
	7/17/2019 CBI 1726	2.59
	3/3/2020 CBI 1726	3.85
	4/24/2019 CBI 0311	1.10
	4/25/2019 CBI 7538	0.60
	11/7/2019 CBI 7538	0.70
	2/15/2019 CBI 7538	5.90
	3/3/2020 CBI 7538	5.90
	3/4/2020 CBI 7538	0.30
	3/6/2020 CBI 7538	5.90
	10/12/2019 CBI 7919	0.10
	4/15/2019 PNB 3410	17.70
	7/9/2019 PNB 3410	17.70


 लेखापाल
 नगर पालिका परिषद सिवनी जिल्ला


 मुख्या नगर पालिका अधिकारी
 नगरपालिका सिवनी जिल्ला



10/6/2019	PNB 3410	17.70
1/6/2020	PNB 3410	17.70
4/15/2019	PNB 2380	17.70
7/9/2019	PNB 2380	17.70
8/9/2019	PNB 2380	708.00
12/15/2019	PNB 2380	298.00
10/6/2019	PNB 2380	17.70
1/6/2020	PNB 2380	17.70
4/15/2019	PNB 5855	17.70
7/9/2019	PNB 5855	17.70
10/6/2019	PNB 5855	17.70
1/6/2020	PNB 5855	17.70
10/30/2019	HDFC 8090	236.00

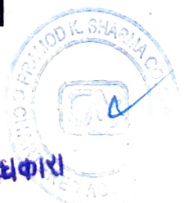
Add : Amount Credited in Bank but not debited in Cash book

2,60,01,780.00

Date		Amount
9/25/2019	SBI 169	23,725.00
12/25/2019	SBI 169	24,743.00
3/25/2020	SBI 169	25,924.00
6/25/2019	SBI 985718	22,978.00
9/25/2019	SBI 985718	20,610.00
12/25/2019	SBI 985718	18,714.00
3/25/2020	SBI 985718	18,999.00
5/8/2019	BOI 001	55,544.00
8/8/2019	BOI 001	5,780.00
11/6/2019	BOI 001	4,147.00
6/28/2019	ICICI 0287	2,98,336.00
9/29/2019	ICICI 0287	2,68,708.00
12/31/2019	ICICI 0287	16,117.00
2019-20	ICICI 0287	63,428.00
5/31/2019	CBI 1726	3,821.00
8/31/2019	CBI 1726	3,799.00

(Signature)
नगरपालिका सचिव
नगर प्रशासन विभाग, काठमाडौं

(Signature)
उद्योग नगर पालिका अधिकारी
नगरपालिका सिवनी मातवा



31-11-2019	CBI 1726	2,301.00
2/29/2020	CBI 1726	193.00
8/31/2019	CBI 0311	2,322.00
11/30/2019	CBI 0311	1,609.00
5/31/2019	CBI 7538	16,761.00
8/31/2019	CBI 7538	16,909.00
11/30/2019	CBI 7538	16,717.00
6/30/2019	Axis Bank 33468	2,55,241.00
9/30/2019	Axis Bank 33468	1,18,780.00
12/31/2019	Axis Bank 33468	27,563.00
3/31/2020	Axis Bank 33468	27,504.00
11/30/2019	CBI 7919	6,166.00
2/29/2020	CBI 7919	8,057.00
5/31/2019	CBI 8719	8,977.00
8/31/2019	CBI 8719	9,721.00
11/30/2019	CBI 8719	10,482.00
2/29/2020	CBI 8719	11,341.00
6/1/2019	PNB 3410	68.00
9/3/2019	PNB 3410	68.00
12/3/2019	PNB 3410	63.00
6/1/2019	PNB 5855	5,127.00
9/1/2019	PNB 5855	5,172.00
12/1/2019	PNB 5855	5,161.00
9/30/2019	RBL 10884	1,82,011.00
12/1/2019	RBL 10884	1,21,550.00
3/31/2020	RBL 10884	67,031.00
3/31/2020	HDFC 8090	44,005.00
1/1/2020	HDFC 1448	5,754.00
9/4/2019	CNR 1923	2,40,00,000.00
10/31/2019	CNR 1923	1,49,753.00

Balance As Per Pass Book

6,83,41,350.84

6,83,41,350.84

2/11/20
लिखापाल
ग्राम पालिका परिषद लिखी मातला

Yathore
मुख्य नगर पालिका अधिकारी
नगरपालिका लिखी मातला



REVISADO ABSTRACT SHEET FOR REPORTING ON AUDIT PARAs FOR FINANCIAL YEAR 2019-2020

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

Sr No	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
		Receipts in Rs.				
		2018-19	2019-20	% of Growth		
1	Audit of Revenue					
a.	A. REVENUE COLLECTION Property Tax	5,54,587	13,81,049.00	149.02%	Tax collection has increased gracefully	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
b.	Consolidated Tax	4,08,312	9,42,475.00	130.82%	Tax collection has increased gracefully	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
c.	Development Tax	2,87,736	4,24,770.00	47.62%	Tax collection has increased in a good way	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
d.	Education Cess	4,21,518	7,24,801.00	71.95%	Tax collection has increased gracefully	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
TOTAL (A)		16,72,153	34,73,095			

B. NON REVENUE COLLECTION					41,82,320	97,78,992	Council Should keep efforts to increase growth rate of collection of revenue in up coming years. Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue. Council Should keep efforts to maintain such a good growth in up coming years in collection of revenue. Council Should keep efforts to maintain such a good growth in up coming years in collection of revenue.
a.	Rent of Land & Buliding/Shops	36,51,953.00	42,38,596.00	16.06%	Rent collection has increased.		
b.	Water Tax	5,30,367	10,90,265.00	105.57%	Tax collection has increased in a very good way		
c.	Market Fees	-	33,14,138	-	Tax collection has generated gracefully.		
d.	Other Fees & Taxes	-	11,35,993	-	Tax collection has generated gracefully.		
TOTAL (B)					41,82,320	97,78,992	

GRANT TOTAL (A) + (B)	58,54,473.00	1,32,52,087.00
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मूला नार मूलिका अ

Sr No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	Expenditures were made with the competent authority	Bills and vouchers were found satisfactory but yet Some bills and vouchers were found with some irregularities which were suggested for rectification and for paying attention in future in regard of bills and vouchers.	Council should obtain proper bills and maintain the bills and vouchers properly 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.	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 fifteen FDRs in the ULB.	FDR register should be maintained and updated properly.	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.	As per our observations, council has followed proper tendering process regarding some tenders.	Proper Files/Records should be maintained for Tenders & Bids and proper process should be followed.



P. Rathore

जय नगर पालिका, जयपुर

नगरपालिका सिवनी माली

अभिषेक
नगर पालिका परिसर, शिवाजी

6	Audit of Grants & Loans	Refer the "Audit of Grants & Loans" head of audit observation sheet	During Audit we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital. Except that all grants have been used for the purposes for which grants have been received.	Grants Register must be Prepared as per ULB approved format 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.
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.	2144.66%	No Such Major Observation found	The Total Expenses is very High in the comparision 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	33.32%	No Such Major Observation found	The capital expenditures are slightly low in comparision of Total expenditures, Council should make policies to increase the percentage of capital expenditures sothat council can have more valuable assets.

Date :
Place : Bhopal

For Pramod K. Sharma & co.
Chartered Accountant


Pramod Sharma
(Partner)
Mem. No. : 076883


प्रमोद कुमार शर्मा
नगरपालिका एवम् सिविली नगरपालिका
जुलै १५ २०७५