



कार्यालय नगर परिषद् सटई

जिला छतरपुर (म.प्र.)

E-mail :- cmosatai@mpurban.gov.in, Mob- 9407272599

क्रमांक / 918 / न0प्र0/2021-22

सटई दिनांक 26/07/2021

प्रति,

आयुक्त महोदय,

नगरीय प्रशासन एवं विकास

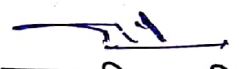
संचालनालय, म0प्र0 भोपाल

विषय :- वित्तीय वर्ष 2019-20 की ऑडिट रिपोर्ट प्रेषित करने बावत्।

महोदय,

उपरोक्त विषयांतर्गत अनुरोध है कि नगर परिषद् सटई की वित्तीय वर्ष 2019-20 की ऑडिट रिपोर्ट सी. ए. द्वारा तैयार करायी गयी है। अतः वित्तीय वर्ष 2019-20 की ऑडिट रिपोर्ट श्रीमान जी की ओर सादर संप्रेषित है।

संलग्न :- ऑडिट रिपोर्ट की छायाप्रति।


मुख्य नगर पालिका अधिकारी
नगर परिषद् सटई
जिला-छतरपुर (म0प्र0)

MUNICIPAL COUNCIL SATAI

District - Chhatarpur

AUDIT REPORT- 2019-20



Pramod K. Sharma & Co.
Chartered Accountant

PRAMOD K. SHARMA & CO.

Chartered Accountants

8: 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 SATAI, DISTRICT CHHATARPUR (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:

- 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.
- 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.
- 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:-

For PRAMOD K. SHARMA & CO.

Place:-Bhopal

CHARTERED ACCOUNTANTS

UDIN. 21076883 AAAASF4297



Pramod K Sharma

(Partner)

Mem. No. : 076883

मुख्य नगर पालिका अधिकारी
नगर परिषद सटई
जिला छतरपुर (म.प्र.)

MUNICIPAL COUNCIL SATAI


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 provided us, 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,


मुख्य नगर पालिका अधिकारी
नगर परिषद सटाई
जिला नगरपालिका (म.प.)

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 -

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 necessary records were maintained properly and found satisfactory.

मुख्य नगर पालिका अधिकारी
नगर परिषद सदस्य
जिला चण्डीपुर (म.प्र.)

Store Department

- Due to non-availability of last year's store records, we are unable to comment upon the opening balances of the materials.
- Demand letters were not obtained for issuing the materials from store.

Revenue Department

- The collection books (VasooliKatte) were found non-submitted back to the store according to the store records.
- 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.

मुख्य नगर पालिका अधिकारी
नगर परिषद सटई
जिला छतरपुर (म.प्र.)

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 FDRs


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

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

- We examined all the grants received from the State government and some of their utilization on sample basis.


मुख्य नगर पालिका अधिकारी
नगर परिषद् सटई
जिला छतरपुर (म.प्र.)

- 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)**

मुख्य नगर पालिका नाथकरी
नाथकरी
नाथकरी

MUNICIPAL COUNCIL SATAI
RECEIPT & PAYMENT STATEMENT
For the period from 1 April 2019 to 31 March 2020

| RECEIPTS | AMOUNT | PAYMENTS | AMOUNT |
|--|----------------|---|-------------|
| Opening Balance | 4,66,61,465 | Establishment Expenses | 1,23,86,708 |
| Cash Balance | - | Salaries, Wages and Bonus Benefits and Allowances(वेतन) | 85,58,164 |
| Bank Balance | 4,66,61,465.11 | Arrears Salary(बकाया) | 46,552 |
| | | Council Honourarium(पाषंद मानदेय) | 3,12,000 |
| Tax Revenue | 9,12,323 | EPF-Employee(भविष्य निधि) | 3,64,802 |
| Property Tax-Building- (सम्पाते कर चालू) | 35,896.00 | Professional Tax | 1,248 |
| Property Tax-Building Bakaya | 91,278.00 | Leave Encashment | 6,96,421 |
| Un-metered Water Supply Bakaya - (जल कर) | 3,230.00 | Wages-Temporary Staff(मजदूरी) | 24,07,521 |
| Water Tax | 2,55,974.00 | | |
| Samekit Kar-Consolidated (समीकित कर चालू) | 3,46,744.00 | Administrative Expenses | 1,55,831 |
| Samekit Kar Bakaya | 1,54,393.00 | Printing and Stationery(मुद्रकन) | 1,52,841 |
| Education Cess (शिक्षा उपकार) | 2,472.00 | News Paper | 2,990 |
| Urban Development Cess (नगरीय विकास उपकार) | 22,336.00 | Photo Copy(फोटोकपी) | - |
| | | Advertisement and Publicity | 7,36,257 |
| Assigned Revenues & Compensation | 1,01,99,553 | Advertisement Expense(विज्ञापन) | 1,97,321 |
| Taxes and Duties collected by other | - | Events & Cultural Activities Exp.(सांस्कृतिक कार्यक्रम) | 2,84,394 |
| Compensation in lieu of Octroi (चुंगी) | 97,86,553.00 | Own Program | 1,16,652 |
| Export Tax | 47,000.00 | Election Exp.(चुनाव व्य) | 1,37,890 |
| Compensation-Passenger Tax (यात्री कर) | 3,28,000.00 | | |
| Stamp Duty (मुद्रांक शुल्क) | 38,000.00 | Professional and Other Fees | 1,80,213 |
| | | Consultancy Fee & Charge(सलाकार शुल्क) | 1,39,613 |
| Rental Income from Municipal Properties | 51,98,308 | Legal Fees(कानूनी व्य) | 40,600 |
| Rent-Market (साप्ताहिक बाजार) | 1,61,294.00 | Communication Expenses | 57,274 |
| Rent- From Shopping Complex | 1,87,524.00 | Web Site | 49,560 |
| Rent From Marriage Ground | 8,800.00 | Web,Internet Expense(इंटरनेट) | 7,714 |
| Shop Premium | 48,40,690.00 | Other Administrative Expenses | 25,941 |
| | | Office Maintenance | 16,836 |
| Fees & Charges | 6,020 | Other Administrative Expenses (अन्य प्रशासनिक खर्च) | 9,105 |
| Mutation Fee (म्युटेशन फीस) | 6,020.00 | Operations & Maintenance | 29,66,815 |
| | | Power & Fuel(पेट्रोल) | 5,93,278 |
| Fees | 33,306 | Electricity supply/Streat Lights(बिजली बिल) | 19,33,011 |
| Fees- Building Registration | 116.00 | Vehicle Insurance/Registration (वाहन रजिस्ट्रेशन) | 75,666 |
| Fees for Certificate / Extract (प्रमाण पत्र) | 1,995.00 | Hire Charges-Machinery | 52,900 |
| Fees - Registration (पंजीयन) | 220.00 | Hire Charges-Moter Pump | 52,000 |
| Fee - Plan of Copies | 355.00 | Hire Charges - Borewell | 64,000 |
| Fee- Application (आवेदन शुल्क) | 366.00 | Hire Charges-Vehicle(वाहन किराया) | 1,95,960 |

मुख्य नगर पालिका अधिकारी
नगर परिषद सदस्य
जिला छतरपुर (म.प्र.)

| | | | | | |
|---|----------------|-------------|--|-----------|-------------|
| Development Fees | 7,684.00 | | Electricity Department | | |
| Penalty & Fine | 1,839.00 | | Electricity Repair | 2,53,730 | 13,08,537 |
| Advertisement Fees | 400.00 | | Electricity Material (विद्युत सामग्री) | 10,54,807 | |
| Death Certificate | 830.00 | | | | |
| Other Income | 19,501.00 | | Water Supply Department | | 22,73,141 |
| | | | Water Supply Material(जल प्रदाय सामग्री) | 5,50,763 | |
| User Charges | | 55,521 | Water Supply Pipe Line (WIP) | 17,22,378 | |
| Service Charges | 581.00 | | Bulk Purchases/Store/Sanitation Department | | 67,790 |
| Connection Charges-Water Supply (नल कनेक्शन चार्ज) | 48,040.00 | | Cleaning work | 67,790 | |
| Water Tanker Charges (जल परिवहन) | 6,900.00 | | | | |
| | | | R & M-Infrastructure Assets | | 20,81,412 |
| Sale & Hire Charges | | 95,695 | Repairs & Maintenance- Building | 1,94,863 | |
| Sale of Tender Paper (टेंडर पेपर) | 86,020.00 | | Repairs & Maintenance- Computer | 11,550 | |
| Sale of Animal | 9,320.00 | | Repairs & Maintenance- Printer | 30,450 | |
| Sale-Ration Card & Other forms (राशन कार्ड) | 355.00 | | Repairs & Maintenance- Vehicles | 3,29,390 | |
| | | | Repairs & Maintenance- Park & Garden | 98,960 | |
| | | | Repairs & Maintenance- Lake & Pond | 2,47,926 | |
| Grants for State Govt. | | 1,33,05,962 | Repairs & Maintenance- Moter Pump | 3,47,513 | |
| Grant GoMP- Moolbhut Suvidha (मूलभूत सुविधा) | 20,12,000.00 | | Repairs & Maintenance- Public Toilet | 67,787 | |
| Grant GoMP- State Finance Comm. (राज्य वित्त आयोग) | 16,53,000.00 | | Repairs & Maintenance- Water Way | 2,18,423 | |
| Grant GoMP- Sadak Marammat (सड़क मरम्मत) | 6,98,000.00 | | Repairs & Maintenance- Road | 2,87,207 | |
| CM Adhosanrachna | 80,00,000.00 | | Repairs & Maintenance- Drain | 1,97,773 | |
| Other Grant | 9,42,962.00 | | Repairs & Maintenance- Water Tanker | 49,570 | |
| | | | | | 2,17,06,569 |
| Grants for Central Govt. | | 6,70,45,500 | Construction Work (WIP) | | |
| Grant GoI- 14th Finance (१४ वित्त आयोग) | 94,74,000.00 | | Roads & Bridges-Concrete Road (रोड निर्माण) | 92,27,944 | |
| PMAY Grant | 5,75,71,500.00 | | Sewerage and Drainage-Drain-Open (नाली निर्माण) | 33,83,571 | |
| | | | Sewerage and Drainage- Stap Dem | 1,88,782 | |
| Deposit/Contribution Received | | 34,795 | CM Infra | 12,05,730 | |
| Toilet Contribution | 2,720.00 | | Roads & Bridges- Bridge निर्माण) | 2,35,252 | |
| Audit Recovery | 1,575.00 | | Roads & Bridges- Divider | 3,65,449 | |
| EMD/SD | 30,500.00 | | Borewell | 9,50,476 | |
| | | | Boundry Wall | 23,11,401 | |
| Finance Income | | 26,54,460 | Lake & Pond | 4,12,650 | |
| Intrest- From Bank Account (बैंक व्याज) | 26,54,460.00 | | Passange Waiting Hall | 1,41,606 | |
| | | | Building - Market Building | 4,67,460 | |
| Other Income (अन्य आय) | | 1,391 | Building - Rain Basera | 12,43,561 | |
| Misc. Income | 1,391.00 | | Building - Temple | 3,30,311 | |
| | | | Building - Community Building | 12,42,376 | |
| | | | | | 81,808 |
| | | | Plant & Machinery | | |
| | | | Banding Machine | 33,808 | |
| | | | Moter Pump | 48,000 | |
| | | | | | 20,400 |
| | | | Office & Other Equipments | | |
| | | | Printer | 20,400 | |

मुख्य नगर पालिका अधिकारी
नगर परिषद सटई
जिला छतरपुर (म.प्र.)

| | | | | | |
|--|-----------------|--------------|---------------------------------------|----------------|--------------|
| | | | Scheme Expenses | | |
| | | | Toilet Contribution | | 3,87,95,745 |
| | | | Sambal Yojna | 6,000 | |
| | | | Contribution for Pregnant Lady | 16,00,000 | |
| | | | PMAY Contribution | 29,745 | |
| | | | | 3,71,60,000 | |
| | | | Interest & Finance Charges | | |
| | | | Bank Charges | 1,683 | 1,683 |
| | | | Deposit Return (EMD) | | |
| | | | Security Deposit | 62,067 | 4,61,219 |
| | | | EMD | 3,99,152 | |
| | | | Closing Balance | | |
| | | | Cash Balance | - | 6,28,96,956 |
| | | | Bank Balance | 6,28,96,955.93 | |
| | 14,62,04,299.11 | 14,62,04,299 | | 14,62,04,299 | 14,62,04,299 |

FOR PRAMOD K. SHARMA & Co.
Chartered Accountant



CA Pramod Sharma
(Partner)

Date
Place

मुख्य नगर पालिका अधिकारी
नगर परिषद सटई
जिला छतरपुर (म.प्र.)

MUNICIPAL COUNCIL SATAI
INCOME & EXPENDITURE Account
For the period from 1 April 2019 to 31 March 2020

| EXPENDITURE | AMOUNT | INCOME | AMOUNT |
|---|-----------|--|--------------|
| Establishment Expenses | | | |
| Salaries, Wages and Bonus Benefits and Allowances(वेतन) | 85,58,164 | Tax Revenue | |
| Arrears Salary(बकाया) | 46,552 | Property Tax-Building- (सम्पाते कर चालू) | 35,896.00 |
| Council Honourarium(पार्षद मानदेय) | 3,12,000 | Property Tax-Building Bakaya (सम्पाते कर) | 91,278.00 |
| EPF-Employee(भविष्य निधि) | 3,64,802 | Un-metered Water Supply Bakaya - (जल कर) | 3,230.00 |
| Professional Tax | 1,248 | Water Tax | 2,55,974.00 |
| Leave Encashment | 6,96,421 | Samekit Kar-Consolidated (समीकित कर चालू) | 3,46,744.00 |
| Wages-Temporary Staff(मजदूरी) | 24,07,521 | Samekit Kar Bakaya | 1,54,393.00 |
| Administrative Expenses | | Education Cess (शिक्षा उपकार) | 2,472.00 |
| Printing and Stationery(मुद्रकन) | 1,52,841 | Urban Development Cess (नगरीय विकास उपकार) | 22,336.00 |
| News Paper | 2,990 | | |
| Photo Copy(फोटोकापी) | - | Assigned Revenues & Compensation | |
| Advertisement and Publicity | | Taxes and Duties collected by other | 1,01,99,553 |
| Advertisement Expense(विज्ञापन) | 1,97,321 | Compensation in lieu of Octroi (चुंगी) | 97,86,553.00 |
| Events & Cultural Activities Exp.(सांस्कृतिक कार्यक्रम) | 2,84,394 | Export Tax | 47,000.00 |
| Own Program | 1,16,652 | Compensation-Passenger Tax (यात्री कर) | 3,28,000.00 |
| Election Exp.(चुनाव व्य) | 1,37,890 | Stamp Duty (मुद्रांक शुल्क) | 38,000.00 |
| Professional and Other Fees | | Rental Income from Municipal Properties | |
| Consultancy Fee & Charge(सलाकार शुल्क) | 1,39,613 | Rent-Market (साप्ताहिक बाजार) | 1,61,294.00 |
| Legal Fees(कानूनी व्य) | 40,600 | Rent- From Shopping Complex | 1,87,524.00 |
| Communication Expenses | | Rent From Marriage Ground | 8,800.00 |
| Web Site | 49,560 | Shop Premium | 48,40,690.00 |
| Web,Internet Expense(इंटरनेट) | 7,714 | | |
| Other Administrative Expenses | | Fees & Charges | |
| Office Maintenance | 16,836 | Mutation Fee (म्यूटेशन फीस) | 6,020.00 |
| Other Administrative Expenses (अन्य प्रशासनिक खर्च) | 9,105 | | |
| Operations & Maintenance | | Fees | |
| Power & Fuel(पेट्रोल) | 5,93,278 | Fees- Building Registration | 116.00 |
| Electricity supply/Streat | 19,33,011 | Fees for Certificate / Extract (प्रमाण पत्र) | 1,995.00 |
| Lights(बिजली बिल) | 75,666 | Fees - Registration (पंजीयन) | 220.00 |
| Vehicle Insurance/Registration (वाहन रजिस्ट्रेशन) | 52,900 | Fee - Plan of Copies | 355.00 |
| Hire Charges-Machinery | 52,000 | Fee- Application (आवेदन शुल्क) | 366.00 |
| Hire Charges-Moter Pump | 64,000 | Development Fees | 7,684.00 |
| Hire Charges - Borewell | 1,95,960 | Penalty & Fine | 1,839.00 |
| Hire Charges-Vehicle(वाहन किराया) | | Advertisment Fees | 400.00 |
| Electricity Department | | Death Certificate | 830.00 |
| Electricity Repair | 2,53,730 | Other Income | 19,501.00 |
| Electricity Material (विद्युत सामग्री) | 10,54,807 | | |
| Water Supply Department | | User Charges | |
| | | Service Charges | 581.00 |
| | | Connection Charges-Water Supply | 48,040.00 |
| | | (नल कनेक्शन चार्जज) | |

मुख्य नगर पालिका अधिकारी
नगर परिषद् सटई
जिला छतरपुर (म.प्र.)

| | | | | | |
|---|----------------|----------------|---|----------------|----------------|
| Water Supply Material (जल प्रदाय सामग्री) | 5,50,763 | | Water Tanker Charges (जल परिवहन) | 6,900.00 | |
| Water Supply Pipe Line (WIP) | 17,22,378 | | | | |
| Bulk Purchases/Store/Sanitation Department | | | Sale & Hire Charges | | |
| Cleaning work | 67,790 | 67,790 | Sale of Tender Paper (टेंडर पेपर) | 86,020.00 | 95,695 |
| R & M-Infrastructure Assets | | | Sale of Animal | 9,320.00 | |
| Repairs & Maintenance- Building | 1,94,863 | | Sale-Ration Card & Other forms (राशन कार्ड) | 355.00 | |
| Repairs & Maintenance- Computer | 11,550 | | | | |
| Repairs & Maintenance- Printer | 30,450 | | Grants for Central Govt. | | |
| Repairs & Maintenance- Vehicles | 3,29,390 | | PMAY Grant | 5,75,71,500.00 | 5,75,71,500 |
| Repairs & Maintenance- Park & Garden | 98,960 | | | | |
| Repairs & Maintenance- Lake & Pond | 2,47,926 | | Finance Income | | |
| Repairs & Maintenance- Moter Pump | 3,47,513 | | Intrest- From Bank Account (बैंक व्याज) | 26,54,460 | 26,54,460 |
| Repairs & Maintenance- Public Toilet | 67,787 | | | | |
| Repairs & Maintenance- Water Way | 2,18,423 | | Other Income (अन्य आय) | | |
| Repairs & Maintenance- Road | 2,87,207 | | Misc. Income | 1,391.00 | 1,391 |
| Repairs & Maintenance- Drain | 1,97,773 | | | | |
| Repairs & Maintenance- Water Tanker | 49,570 | | | | |
| Scheme Expenses | | | | | |
| Toilet Contribution | 6,000 | 3,87,95,745 | | | |
| Sambal Yojna | 16,00,000 | | | | |
| Contribution for Pregnant Lady | 29,745 | | | | |
| PMAY Contribution | 3,71,60,000 | | | | |
| Interest & Finance Charges | | | | | |
| Bank Charges | 1,683 | 1,683 | | | |
| EXCESS OF INCOME OVER EXPEDITTURE | 1,56,90,730 | 1,56,90,730 | | | |
| | 7,67,28,077.00 | 7,67,28,077.00 | | 7,67,28,077.00 | 7,67,28,077.00 |

FOR PRAMOD K. SHARMA & Co.
Chartered Accountant

Date
Place



CA Pramod Sharma
(Partner)

मुख्य नगर पालिका अधिकारी
नगर परिषद सटई
जिला छतरपुर (म.प्र.)

REVISED ABSTRACT SHEET FOR REPORTING ON AUDIT PARAS FOR FINANCIAL YEAR 2019-2020

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

| Sr No | PARAMETERS | DESCRIPTION | | | OBSERVATION IN BRIEF | SUGGESTION |
|-----------|-----------------------|-----------------|-------------|-------------|--|--|
| | | Receipts in Rs. | | | | |
| 1 | Audit of Revenue | 2018-19 | 2019-20 | % of Growth | | |
| | A. REVENUE COLLECTION | | | | | |
| a. | Property Tax | 50,552 | 63,587.00 | 25.79% | 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. |
| b. | Consolidated Tax | 1,78,410 | 5,01,137.00 | 180.89% | 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. | Devlopment Tax | 9,000 | 22,336.00 | 148.18% | Tax collection has increased gracefully | Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue. |
| d. | Education Cess | 1,239 | 2,472.00 | 99.52% | 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) | | 2,39,201 | 5,89,532 | | | |

| | | | | | | |
|------------------|----------------------------------|-----------------|-----------------|---------|--|--|
| | B. NON REVENUE COLLECTION | | | | | |
| a. | Rent of Land & Buliding/Shops | 1,95,284.00 | 1,87,524.00 | -3.97% | Rent collection has Reduced gracefully | Council Should take step to remove this negativity and increase growth rate in collection of revenue. |
| b. | Water Tax | 2,29,958 | 2,59,204.00 | 12.72% | Tax collection has increased in a very good way | Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue. |
| c. | Market Fees | 78,995 | 1,61,294 | 104.18% | Fees collection has increased in a very good way | Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue. |
| d. | Other Fees & Taxes | - | - | - | | |
| TOTAL (B) | | 5,04,237 | 6,08,022 | | | |

GRANT TOTAL (A) + (B) 7,43,438.00 11,97,554.00

मुख्य नगर पालिका अधिकारी
नगर परिषद् सदस्य
जिला छतरपुर (म.प्र.)

| 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 was No. Any FDR 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. | 01. 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. |

मुख्य नगर पालिका अधिकारी
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| | | | | |
|----|---|---|---|---|
| 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 U.A. 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 expenditures. |
| 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. | 214.47% | No Such Major Observation found | The Total Expenses is very High in the comparison of Income, so council should make more efforts to meet out the Expenditure from its Revenue Receipts. |
| b | Percentage of Capital Expenditure with respect to total Expenditure | 33.40% | No Such Major Observation found | The capital expenditures are slightly low in the 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

For Pramod K. Sharma & Co.
Chartered Accountants



मुख्य नगर पालिका अधिकारी
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Pramod Sharma
(Partner)
Mem. No. : 0768853

MNICIPAL COUNCIL SATAI

BANK BALANCE SHEET

As on 31 March 2020

| No | Bank Name | Account No | Cash Book Balance | | Bank Balance | | Difference Opening | Closing Difference |
|-------|--------------------|-------------|-------------------|----------------|----------------|----------------|--------------------|--------------------|
| | | | Op. Balance | Cl. Balance | Op. Balance | Cl. Balance | | |
| 1 | Gramin Bank satai | 8060607845 | | | | | | |
| 2 | SBI 1/15 | 11714643054 | | | | | | |
| 3 | SBI Hatwara | 530/389 | | | | | | |
| 4 | Kotal Bank Awash | 6911649727 | | | | | | |
| 5 | Kotak Bank Swachta | 7111932978 | | | | | | |
| 6 | Allhawad Bank | 50431760243 | | | | | | |
| 7 | SBI Sancit Nidhi | 3043 | 4,66,61,465.10 | 6,28,96,955.93 | 4,74,09,150.31 | 7,01,18,923.60 | (7,47,685.21) | (72,21,967.67) |
| 8 | SBI Satai 1/66 | 0 | | | | | | |
| 9 | Co. Bank | 0 | | | | | | |
| 10 | Saving Account | 0 | | | | | | |
| 11 | SBI 177 | | | | | | | |
| 12 | Centra Bank | 3629 | | | | | | |
| 13 | SBI | 1171643065 | | | | | | |
| | | 4 | 4,66,61,465.10 | 6,28,96,955.93 | 4,74,09,150.31 | 7,01,18,923.60 | (7,47,685.21) | (72,21,967.67) |
| Total | | | | | | | | |

FOR PRAMOD K. SHARMA & Co.
Chartered Accountant



CA Pramod Sharma
(Partner)

मुख्य नगर पालिका अधिकारी
नगर परिषद् सटई
जिला छतरपुर (म.प्र.)

MUNICIPAL COUNCIL SATAI
2019-20
BANK RECONCILIATION STATEMENT

| | | | |
|---|------------|--------------|----------------|
| Closing Balance As Per Pass Book | | | 7,01,18,923.60 |
| Opening Difference | | | (7,47,685.20) |
| Less -Amount CR In Pass Book But Not in DR. Cash Book | | | (37,19,195.69) |
| | Date | Amount | |
| | 04-07-2019 | 17,845.00 | |
| | 27-11-2019 | 24,510.00 | |
| | 21-02-2020 | 4,121.69 | |
| | 28-02-2020 | 19,960.00 | |
| | 29-02-2020 | 3,89,300.00 | |
| | 31-10-2019 | 49,918.00 | |
| | 25-09-2019 | 17,84,510.00 | |
| | 31-03-2020 | 10,00,000.00 | |
| | 31-03-2020 | 4,29,031.00 | |
| | | 37,19,195.69 | |
| Add -Amount Paid In Pass Book But Not in Cash Book | | | 49,006.00 |
| | Date | Amount | |
| | 04-07-2019 | 49,006.00 | |
| | | 49,006.00 | |
| Less - Amount Cr In Cash Book But Not Dr In Pass Book | | | (31,16,111.13) |
| | Date | Amount | |
| + | 19-09-2019 | 31,516.00 | |
| | 03-11-2019 | 4,000.00 | |
| | 17-08-2019 | 2,400.00 | |
| | 31-03-2020 | 1,88,782.00 | |
| | 31-03-2020 | 14,29,031.00 | |
| | 31-03-2020 | 6,84,384.00 | |
| | 31-03-2020 | 1,58,184.70 | |
| | 31-03-2020 | 4,29,031.43 | |
| | 31-03-2020 | 1,88,782.00 | |

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नगर परिषद् सटई
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Add - Amount Dr In Cash Book But Not
Cr In Pass Book

| | 31,16,111.13 |
|------------|--------------|
| | |
| Date | Amount |
| 06-02-2020 | 3,08,945.00 |
| | - |
| | 3,08,945.00 |

3,08,945.00

Add - Bank Charges Debited by Bank But
Not In Cash Book

| Date | Amount |
|------------|--------|
| 23-04-2019 | 8.00 |
| 25-04-2019 | 20.00 |
| 27-05-2019 | 4.00 |
| 28-05-2019 | 6.00 |
| 29-05-2019 | 4.00 |
| 22-05-2019 | 4.32 |
| 22-05-2019 | 4.00 |
| 22-05-2019 | 4.00 |
| 22-05-2019 | 4.00 |
| 14-06-2019 | 4.00 |
| 12-06-2019 | 4.00 |
| 12-06-2019 | 4.00 |
| 11-06-2019 | 4.00 |
| 11-06-2019 | 30.00 |
| 29-06-2019 | 36.00 |
| 31-07-2019 | 64.00 |
| 31-08-2019 | 53.00 |
| 31-9-2019 | 19.32 |
| 26-11-2019 | 15.04 |
| 12-03-2020 | 649.00 |
| 27-09-2019 | 18.00 |
| 11-12-2019 | 30.00 |
| 27-12-2019 | 18.00 |
| 06-02-2019 | 30.00 |
| 13-02-2020 | 30.00 |
| 27-03-2020 | 18.00 |
| 12-12-2019 | 0.34 |
| 12-12-2019 | 1.21 |
| 16-01-2020 | 132.75 |
| 27-01-2020 | 91.61 |

3,073.35

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नगर परिषद सटई
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| | | | |
|----------------------------------|-------------|---------------|----------------|
| | 23-01-2020 | 75.94 | |
| | 03-02-2020 | 98.31 | |
| | 11-02-2020 | 59.00 | |
| | 14-02-2020 | 59.00 | |
| | 18-02-2020 | 59.00 | |
| | 20-02-2020 | 59.00 | |
| | 03-03-2020 | 186.33 | |
| | 05-03-2020 | 59.00 | |
| | 12-03-2020 | 649.00 | |
| | 12-03-2020 | 92.14 | |
| | 20-03-2020 | 307.04 | |
| | 23-03-2020 | 59.00 | |
| | | 3,073.35 | |
| Less - Interest Received | | | (7,02,433.00) |
| | Date | Amount | |
| | 30-09-2019 | 19,479.00 | |
| | 31-12-2019 | 19,423.00 | |
| | 31-08-2019 | 1,54,320.00 | |
| | 31-01-2020 | 1,233.00 | |
| | 29-09-2019 | 1,27,845.00 | |
| | 27-11-2019 | 1,95,623.00 | |
| | 31-03-2019 | 1,84,510.00 | |
| | | 7,02,433.00 | |
| Closing Balance As Per Cash Book | | | 6,28,96,955.93 |
| | | | 6,28,96,955.93 |

FOR PRAMOD K. SHARMA & Co.
Chartered Accountant



CA Pramod Sharma
(Partner)

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