



PRAMOD K. SHARMA & CO.

Chartered Accountant

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AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL BEGUMGANJ DISTRICT RAISEN** for the year ended 31st March 2020, which is in agreement with the books of account maintained by the said Municipal council. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above said concern so far as appears from our examination of books, subject to the comments given below:

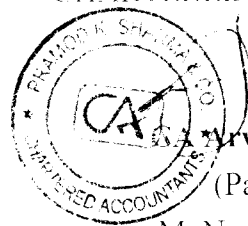
1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.
3. In our opinion and to the best of our information and according to explanations given to us, the said accounts give a true and fair view in respect of Receipt & Payment Account for the year ending as on 31st March 2020.

Date:- 30/12/2020

Place:- Bhopal

For PRAMOD K SHARMA & CO.

CHARTERED ACCOUNTANTS



Arvind Sahu

(Partner)

M. No. : 421650

UDIN: 21421650AAAABI5938

MUNICIPAL COUNCIL BEGUMGANJ

AUDIT OBSERVATION

Audit of Revenue:

- We have audited all the resources of revenue.
- Yes, we checked all the Revenue receipt from the counter file of Receipt Book and verified that the money received is also deposited in respected 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 deposited into the Bank.
- Cash Book has been verified with Receipts and payments vouchers & ROKARIYA receipts cash book.
- No, Lapses in the Revenue Recovery and the payment has been done Quarterly and Monthly.
- No FDR has been created during the Year.
- we have not seemed any Investment on lesser interest rate.

Audit of Expenditure:

- We covered all the Expenditure during the process of Audit.
- While checking the Cashier Cash Book and Accountant Cash Book, all the bills and voucher are correct according to books however there are some little mistake are observed they are as follow :
 - TDS has not deducted on Payment made to Kathayara Electricals of Rs. 29,700/- dated 31/05/2019 for Electric Material Purchase.
 - Tax Invoice has not found during audit of Ganesh Enterprises dated 12/03/2020 of Rs. 93,089/- for Electric material purchase.
- We found totaling and Balance carry forward mistakes in monthly balance of the Cash Book.



- We verified that Expenditure of Particular schemes were not over Budget and expended according to guideline, directives, acts and rules issued by Government of India/ State Government.
- All the Expenses were under financial propriety and the Expenditure is 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 Commissioner/CMO.
- All Utilization certificates has been checked with expenses vouchers and tallied with income & expenditure records.
- As per the ULB guideline if the Fire Brigade going outside of Municipal Area there is some decide amount which has to be paid by the other MC/GP is not taken by the ULB.

Audit of Book Keeping:

- We checked all the books of accounts which maintained by the Municipal Council.
- All registers in Excel has been maintained properly but not physically.
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Except following:
 - Logbook of Vehicles & Diesel Register
 - Vehicle repairing Register
- There are no any Advances given to the employee During the Year.
- Bank reconciliation statement has been prepared by Municipal Council.
- All Receipts and payments have been entered in Grant Register.
- Grants register was complete.
- Fixed Assets Register has prepared properly.
- We examine and reconcile all the accounts of receipts and payments of fund for special purpose.



Audit of FDR's:

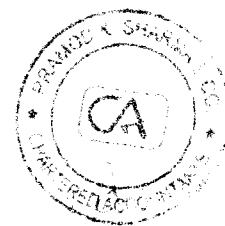
- We have checked all the FDR and reconciled the fund out of which such FDRs were prepared.
- NO FDRs/TDRs are kept at low rate of interest than the prevailing rate of interest.
- FDR's Interest Entries has not been passed at the year end.

Audit of Tender's:

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

Audit of Grant's & Loans:

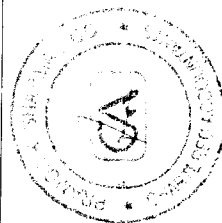
- Municipal council has received and utilized for the purpose for which it was grant from Central Govt.
- We examine all the grants receive from the State government and its utilization.
- Neither Assets/Physical Infrastructure has been generated out of Loan taken in the current financial year.
- During Audit we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital. Except that all grants use for the purpose for which grants have received



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

NAME OF ULB :- MUNICIPAL COUNCIL BEGUMGANJ
NAME OF AUDITOR :- CA ARVIND SAHU

Sr No.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
		2018-19	2019-20	% of Growth		
I	Audit of Revenue					
a.	A. REVENUE COLLECTION					
	Property Tax	8,44,050.00	14,16,148	67.78%	Revenue collection by MC was positive in comparison with the previous FY 2018-19.	Council Should keep on working towards collection of revenue to maintain there growth in the up coming year.
b.	Consolidated Tax	24,35,824.00	16,39,284	-32.70%	Revenue collection by MC was Negative in comparison with the previous FY 2018-19.	Council Should look out the areas of leakage of recovery and work hard on collection.
c.	Education Cess	1,02,813.00	2,20,630	114.59%	Revenue collection by MC was positive in comparison with the previous FY 2018-19.	Council Should keep on working towards collection of revenue to maintain there growth in the up coming year.
d.	Town Development Cess	1,20,733.00	2,56,790	112.69%	Revenue collection by MC was positive in comparison with the previous FY 2018-19.	Council Should keep on working towards collection of revenue to maintain there growth in the up coming year.
TOTAL (A)		35,03,420.00	35,32,852.00			



07/11/20
CA ARVIND SAHU
2019-20

B. NON REVENUE COLLECTION					
a.	Rent of Land & Buliding	5,11,810.00	9,47,193.00	85.07%	Revenue collection by MC was positive in comparison with the previous FY 2018-19 . Council Should keep on working towards collection of revenue to maintain there growth in the up coming year.
b.	Water Tax	10,28,640.00	20,36,837	98.01%	Revenue collection by MC was positive in comparison with the previous FY 2018-19 . Council Should keep on working towards collection of revenue to maintain there growth in the up coming year.
c.	Solid Waslage Management	0.00	0.00	-	Council Should keep on working towards collection of revenue to maintain there growth in the up coming year.
d.	Other Fees & Taxes	5,13,934.00	18,89,237.00	267.60%	
TOTAL (B)		20,54,384.00	48,73,267.00		

GRANT TOTAL (A) + (B) 55,57,804.00 84,06,119.00



27/12/2019
24/12/2019

5	Audit of Tenders / Bids	We examine some Tenders/bids documents. Record of Tender File are Proper Maintained.	01. All the Tenders have followed competitive tendering procedures 02. During the process of Audit we found that tender fee has been received and performance guarantee both during the construction and maintenance guarantee has received and verified. 03. No Bank guarantee has been received.	Record of Tender File & wids documents should be Properly Maintained.
6	Audit of Grants & Loans	01. Grants Register Was Complete. 02. Some Payments were made more than grant amount received.	01. Municipal council has received and utilised grant from Central Govt. 02. Grant Register was found with detail of opening balances, closing balances. It Seems that lot of grants have been entered in the register which have not been utilize since long run. 03. We examine all the grants receive from the State government and its utilization. 04. During Audit we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital. Except that all grants use for the purpose for which grants have received.	The Grants which are idle in nature should be transfer and utilised in other heads.
7	Incidences relating to diversion of fund from Capital receipts/ grants / Loans to Revenue Nature Expenditure and from one scheme / Project to another	We didn't found any Incidences relating to diversion of funds from Capital Receipts\Grants\Loans to Revenue Nature Expenditure and from one Scheme to another.	No any fund diversion was found	Council must not use any fund other than objective for which it was sanctioned.



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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.	619.42%	Revenue expenses are very high in comparison of revenue income	Council should seriously take action to increase revenue collection	
b	Percentage of Capital Expenditure with respect to total Expenditure	24.55%	Capital expenditures occupied very much low part of expenditures	Council should make efforts for more capital exp. For the development of council.	



17/11/2019
 17/11/2019
 17/11/2019
 17/11/2019

MUNICIPAL COUNCIL BEGUMGANJ, DIST- RAISEN

RECEIPT & PAYMENT ACCOUNT

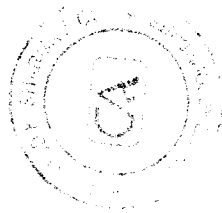
For the period from 1 April 2019 to 31 March 2020

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<u>Opening Balance</u>			
Cash in Hand	-	<u>Establishment Expenses</u>	3,57,22,850
Cash in Bank	15,19,57,915	Salaries, Wages and Bonus	3,89,000
		Benefits and Allowances	18,16,674
<u>Tax Revenue</u>		Pension	7,48,160
Water Tax	20,36,837	Other Terminal & Retirement Benefits	
Consolidated Tax	16,39,284	<u>Administrative Expenses</u>	17,215
Property Tax	14,16,148	Office maintenance	
Town Development Cess	2,56,790	Communication Expenses	
Education Cess	2,20,630	News Paper	
Sewerage Tax	10,560	Professional & Other Fee	3,09,513
Export Tax	5,99,000	Insurance Exp.	1,13,522
		Printing and Stationery	2,65,105
<u>Assigned Revenues & Compensation</u>		Traveling & Conveyance	10,64,055
Stamp Value	3,51,000	Legal Exp.	16,000
Compensation in lieu of Octroi	4,04,41,630	Advertisement and Publicity	16,68,560
Compensation in lieu of Pilgrim Tax	15,09,000	Other Administrative Expenses	2,185
<u>Rental Income from Municipal Properties</u>		<u>Operations & Maintenance</u>	
Market Rent	1,33,246	Power & Fuel Exp.	1,09,99,435
Shop Rent	4,22,147	Hire Charges Vehicle & Machinery	2,95,980
Mutation Fee	96,130	R&M - Buildings	30,84,978
Rent from Community Hall	2,13,064	R&M - Roads, Bridge & Flyover	48,57,629
Lease Rent of Lands	82,606	R&M - Park, Nursery & Gardens	3,22,946



 Begumganj Municipality

<u>Deposits</u>			
Water Deposit			24,69,506
EMD & Security Deposits	5,38,350		3,14,912
	36,000		10,000
Deduction form Employees Salary	4,398		-
			14,01,45,267
TOTAL	34,11,42,071	TOTAL	34,11,42,071



For PRAMOD K SHARMA & CO.
Chartered Accountants

CA ARVIND SAHU
(Partner)
Mem. No.: 421650
UDIN: 21421650AAAAABI5938

Begamganj 2018-19**Bank Accounts
AS PER TALLY**

1-Apr-2019 to 31-Mar-2020

Particulars	Bank Accounts Begamganj 2018-19 1-Apr-2019 to 31-Mar-2020	
	Opening Balance	Closing Balance
	Debit	Debit
450 - Cash and Bank Balance	5,39,15,493.04	5,68,04,544.07
16. SBI 731	2,113.80	2,187.80
17. IDSMT 10798486031	81.80.738.00	84,29.063.00
18. SCHOOL UNION BANK 1831	15,38,279.27	15,78,612.10
19. SBI 360182 SHOP	1,59,88,084.00	1,78,84,971.00
20. Cm Adho. 375	1,66,45,273.00	1,71,26,885.00
21. CBI 423 (Vidhayak Nidhi)	75,75,770.05	74,30,603.25
22. CBI 3069 (Sansad Nidhi)	5,00,000.00	5,00,000.00
23. Jal Awardhan 29019	12,40,944.00	12,94,763.00
01. Sanchit Nidhi	22,44,290.92	25,57,458.92
Main Cash Book	9,40,53,453.35	6,97,55,161.51
02. CMPGB 0043	1,33,51,330.00	2,00,97,075.00
03- Shi 114	4,62,00,721.79	1,85,64,920.95
04.- Shi 6594	2,06,50,494.60	2,42,27,384.60
05. MDM 4410	74,34,312.96	4,49,186.96
24. CBI 6430	60,17,478.00	60,17,478.00
25. CBI 703	3,85,594.00	3,85,594.00
26. CBI 889	13,522.00	13,522.00
Second Main Cash Book	39,88,969.00	1,35,85,561.00
06. Co Bank 498	19,443.00	19,443.00
07. PNB 725	2,89,100.00	2,89,100.00
08. CMPGB 406	5,26,841.00	5,26,841.00
09. CGB 259	1,53,938.00	1,53,938.00
10. ICICI 001	17,42,100.00	22,08,923.00
11. Sanchit Nidhi 0031	1,67,501.00	1,67,501.00
12. ICICI 657	3,80,809.00	8,57,179.00
13. ICICI BANK 903	7,09,237.00	7,11,967.00
14. PMAY 904		86,50,669.00
Grand Total	15,19,57,915.39	14,01,45,266.58



CRS Baigamganj
2019-20

As Par Cash Book

6,70,55,228.77

Totaling Mistake

26,99,932.74

17/4/2018	100
2/5/2018	(3,25,958)
15/5/2018	67,830
27/6/2018	2,487
2/7/2018	353
5/7/2018	400
24/7/2018	30
28/8/2018	415
29/9/2018	3,91,000
8/11/2018	(53,095)
4/12/2018	(10,010)
4/12/2018	(11,000)
4/12/2018	(20,000)
4/12/2018	(10)
4/12/2018	10,000
4/12/2018	60
6/12/2018	(0)
11/12/2018	(52,380)
4/1/2019	(22,05,170)
23/1/2019	(3,000)
15/2/2019	50
12/3/2019	(180)
30/1/2019	39,10,337
18/4/2019	1
22/4/2019	-82
9/5/2019	380
19/7/2019	-9
14/9/2019	1
5/11/2019	292
7/11/2019	990
11/11/2019	-61994
26/11/2019	447
28/11/2019	-2
17/12/2019	38092
9/1/2020	258
10/1/2020	1720



14/1/2020	913
15/1/2020	1456
16/1/2020	630
17/1/2020	291
20/1/2020	675
21/1/2020	346
22/1/2020	1986
23/1/2020	830
24/1/2020	4390
27/1/2020	2180
28/1/2020	599
29/1/2020	359
31/1/2020	381
1/2/2020	544
18/1/2021	-259

As Par Tally Balance	6,97,55,161.51
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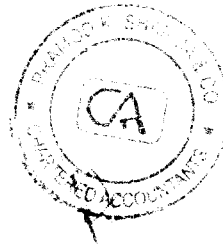
CRS Baigamganj
Second Cash Book
2019-20

As Par Cash Book 1,35,84,561.00

Totalling mistake

Date	Amt	
23/10/2019	1000	1000

As Par tally 1,35,85,561.00



Revised Abstract Sheet For Reporting On Audit Paras
2019-20 Income & Expenditure Information

S.No	DIVISION	District	ULB Name	ULB Type	REVENUE RECEIPTS							Capital Receipts		
					Property Tax	Other Tax Revenue	Fees & User Charges	Revenue From Municipal Property	Revenue Grants Contribution & Sub.	Other Income	Capital Receipts	Central Finance Commission Receipts	State Finance Commission Receipts	
1	2	3	4	5	6	7	8	9	11	12	13	14	15	
1	Bhopal	Raisen	Municipal Council Begumgarj	NP	1,416,148	4,763,101	1,567,321	947,193	42,301,630	3,733,930	133,876,085	-	-	

REVENUE EXPENDITURE							CAPITAL EXPENDITURE				
Establishment Expenses	Administrative Expenses	Operations & Maintenance	Interest & Finance Charge	Other Expenses	Loan Repayment	Other Capital Expenditure	Other Exp.	Total Expenditure			
18	19	20	21	22	23	24	25	26			
38,672,286	3,456,155	34,857,965	1,131		-	123,999,267	10,000	200,996,804			