

NAGAR PALIKA PARISHAD BIJURI

AUDIT REPORT
FOR THE FINANCIAL YEAR
2020-21

M/s M A & COMPANY
Chartered Accountants
CA Manoj Khaira
UG-7, Rajul Complex
Agha Chowk, Ranital, JABALPUR-02
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Independent Auditors' Report

TO,
The Chief Municipal Officer
Nagar Parishad Bijuri,

Report on the Financial Statements

We have audited the accompanying Financial Statements of Nagar Parishad Bijuri, which comprise the Receipt & Payment Statement for the year ended 31st March 2021.

Management's Responsibility for the Financial Statements

The Management of Municipal Corporation is responsible for the matters in Madhya Pradesh Municipal Accounting Manual ("MPMAM") and The Madhya Pradesh Municipal Corporation Act, 1956 ("the Act") with respect to the preparation of these financial Statements that give a true and fair view of the financial position, financial performance and cash flow of the ULB in accordance with the accounting principles, including the Accounting Standards specified under Madhya Pradesh Municipal Accounting Manual. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act and Manual for safeguarding of the assets of the ULB and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these Financial Statements based on our audit. We have taken into account the provisions of the Act and MPMAM, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Madhya Pradesh Accounts Audit Manual and as per scope of work under assignment.

We conducted our audit in accordance with the Standards on Auditing specified under Madhya Pradesh Accounts Audit Manual. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial Statements are free from material mis-statement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the ULB's preparation of the Financial Statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes valuating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by ULB's Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements, and deviation, if any attached with this report (as per *signature*)



Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required by the MPMAM in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

- a) In the case of the Balance Sheet, of the state of affairs of the ULB as at March 31, 2021;
- b) In the case of the Statement of Income & Expenditure Account, of the excess of Income over Expenditure for the year ended on that date; and
- c) In the case of the Receipt & Payment & Bank Reconciliation for the year ended on that date.

Basis For Qualified Opinion

The detail which form the basis of qualified opinion are reported in annexed with this report as **Annexure A**

Emphasis of Matters

We draw attention to the following matters annexed with this report as **Annexure A**

Report on other Legal and Regulatory Requirements

I. Audit of Revenue

- i) We have test checked receipts on random basis with the Receipt Books and found correct, however on an overall basis for the year, Gross receipts taken for all the department do not match with the receipts shown in Income & Expenditure Account. The observation are in Annexure A
- ii) We found that daily collection are deposited on the same day except in the cases of where banks are closed and some collection online by E- Nagar Palika software. Delay beyond two working days should be be come into the notice of CMO.
- iii) We have checked the entries of Manual Cash Book with the entries in tally software, and found it correct but we have checked Manual cash book from E- Nagar Palika software data then we found only contractor & Expenses payment entries reflected in software and both the side (Receipt & Payment) not matched.
- iv) We have not been provided with monthly/quarterly targets of revenues receipts, however we have compared Annual Budgeted Targets v/s Actual receipts for the year under audit. The observation are in **Annexure A**
- v) The Auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly target any lapses in lapses in revenue recovery shall be a part of the report. Details with respect to quarterly and monthly target set for the FY 2020-21 and revenue recovery against such target were made available to us. It was not possible to report revenue recovery quarterly and monthly target and any lapses there to. However, on verification of revenue register we observed huge recovery from past several years, below mentioned are few cases.

In case of Property Tax

ULB is collecting property Tax, Separate detail given in Annexure A.

In case of Shop Rent

No Record were made available to us for verification, therefore cannot comment upon recovery made and GST were deducted properly or not.



In case of Water Tax

ULB is not collecting water Tax , as per checking the document of Vasuli patrak.

2. Audit of Expenditure

- i) We have performed the test check because of limitation of time and found them correct except in the cases where we specifically given annexure to the report.
 - Quotation and documents are generally not annexed with vouchers, so cannot comment on it.
- ii) We checked the Vouchers and duly verified from the Entries in Cash Books as well as in Tally Software and found it correct and but we have checked Tally cash book, bank book, Day Book proper Accounting entries.
- iii) We verified the expenditure and found that they are generally in accordance with the guidelines, directives, acts and rules issued by Government of India / State Government.
- vi) No such case is noticed where the fund of the ULB has been mis-utilised, moreover on random check we did not noticed any mis-utilisation of financial limits of the sanctioning authority.
- vii) We verified scheme and project wise Utilization certificates and found it Fund Received and total expenditure, As per Scheme Revenue nature in Income and Expenditure and capital nature creation of fixed assets.
- viii) We have seen the budget variances in respect of Expenditure/Asset creation also and found substantial variances. (Refer Annexure A) .

3. Audit of Book Keeping

- i) We verified that all the Books of Accounts and Stores Register are maintained as per applicable Accounting rules.
- ii) We checked the advance register and found it correct
- iii) We verified the Bank Reconciliation Statement and found it in accordance with records and bank statements of ULB.
- iv) We checked the grant register and found it in accordance with receipts and payments of particular grant.
- v) All the Receipts and Payments are reconciled.

4. Audit of Fixed Deposit Receipts

- i) We Found Five FDR in ULB but ULB is not maintaining Investment in Department Details are given below.

1	Central M.P. Gramin Bank	202211230018891	5,00,00,000.00	5,00,00,000.00
2	Axis Bank	918010101197220	50,00,000.00	50,00,000.00
3	Axis Bank FDR	9190400768324	2,00,00,000.00	2,00,00,000.00
4	FDN 120668	150645110000059	5,00,00,000.00	5,00,00,000.00
5	FDR	SBI	20,00,00,000.00	20,00,00,000.00



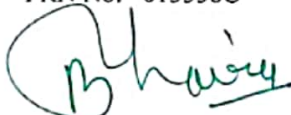
ii) Audit of Tenders/ Bids

- i) We have test checked the tender/bids files and found that the process have been properly followed and was as per the rules.
- ii) We have test checked the Contractor's files and found that the tender fee / bid processing fee are received and security deposit is deducted from the running bills during construction and maintenance period.
- iii) We have test checked the Contractor's Files and found that the Bank Guarantee received from the Contractors are not duly verified with the issuing Banker, moreover in the cases where contract period is extended no steps is taken towards extension of Bank Guarantee from the contractors and Issuing Banker.
- iv) We found that ULB is not taking strict action against delay in completion of work or slow process in work.

5. Audit of Grants and Loans

- i) We have checked and verified the Grants received from Central Government and its Utilization Certificate issued by ULB and found to be correct.
- ii) We have checked and verified the Grants received from State Government and its Utilization Certificate issued by ULB and found to be correct.
- iii) We have checked and verified that no loans / capital receipts / grants etc. are diverted to any revenue expenditure.

For M A Company
Chartered Accountants
FRN No: 013338C



CA Manoj Khaira
Partner

Membership No: 405824

Date: 2nd June 2022

Place: Jabalpur

UDIN : 22405824AKEGGY7676



(Part of Annexed Audit Report)
Emphasis of Matters

1. We found that ULB is violating TDS rules of the Income Tax Act regarding deducting TDS at higher rate due to non-availability of PAN No. Of the contractors, non-compliance of such provisions may attract following consequences
 - a) Huge totalling mistake found in cash book it should be rectified but this could not be done in the same financial year.
 - b) We have found the difference in the cash book and bank statement as on date and it must rectify and reconciled.
 - c) Person responsible for non-compliance shall be punishable with rigorous imprisonment for a term which shall be between 3 months and 7 years, along with fine.
 - d) ULB shall be liable to pay, by way of penalty, a sum equal to the amount of tax which ULB is failed to collect as aforesaid.
 - e) ULB Deposit Fund in one A/C and Made FDR in other A/C and Deducted in TDS in first A/C and ULB didn't take in Books.
 - f) ULB is not collecting GST on Rent Income but deducting GST TDS 2% on any transaction more Two lakh fifty thousand. GSTR-7 monthly deposit and timely filling return is required as per Goods and services rules regulation.
2. We have test checked receipts on random basis with the Receipt Books and found correct, however on an overall basis for the year, Gross receipts taken for all the department do not match with the receipts shown in Income & Expenditure Account. The observations are as follows:-

S. No	Particulars	Actual Receipts as per Cashier Cash Book	As per Department Records	Differences
1	Property Tax	19565244.61	33974931	-14409686.39
2	Samekit Kar	1831782	4054050	-2222268
3	Urban Development Cess	4229359	7112246	-2882887
4	Education Cess	4217850	7112246	-2894396
5	Rent	4984349	4448840	535509
6	Water Tax	3386931	8014200	-4627269
	Total	38215515.61	64716513	-26500997.39



3. We have verified the dates of the Quarterly TDS Returns from the website of TDS TRACES and found it filled within the due dates and same day deducted and deposit in bank.
4. On checking we found that TDS has not been deducted on payment of hiring of vehicles.
5. Meter reading are not mentioned in the Vehicle Log Book moreover No average is set for any of the vehicle and in some places diesel usage is also not entered in the Vehicle Log Book.
6. We found that ULB has not any FDR's during the year 2020-21 and we observed that ULB had huge Balances in saving accounts.
7. We have gone through Contractor's file on random basis and observed the following:-
 - (a) That majority of works contract are not completed within stipulated time.
 - (b) No approval for extension of time period is obtained from the authority.
 - (c) No penalty or Compensation is charged from contractors for delay in the work.
 - (d) No completion certificates are issued by the Engineers to any contractor.
 - (e) Final bill payments are still due in every file which we checked.
 - (f) Documents regarding Provident Fund Registration is not available on records.
 - (g) Documents regarding Labour Act Registration is not available on records.
 - (h) Labour Report is not available.
 - (i) Royalty Certificate is also not available.
 - (j) Photographs of Work Completed are also not available in Contractor's File for specific work.
 - (k) No Register is maintained for amount deducted as Performance Guarantee from bills of Contractors.
 - (l) Contractor EMD in from of FD Kept in PWD section in file but actually is the part of Accounts.
8. We found in case of Grants that ULB is spending excess amount than the amount actually received in specific grants by paying from the Municipal Funds and As per utilization certificate not matched.

Name of Grant	As Per Record	As Utilization	Difference	Remarks
15 th Finance Grant	106866000.00	106866000.00	0	
Grants for Road Development	12819000.00	12819000.00	0	
State Finance Commission	19233000.00	19233000.00	0	
Moolbhoot Grant	27944000.00	27944000.00	0	
PMAY Grant	54270000.00	-	-	UC Not Provided



9. We have seen the budget variances in respect of Expenditure/Asset creation also and found substantial variances. (Refer Annexure A) .

S. No.	GL Code	GL Code Description	Assigned Budget	Consumed Budget	Available Budget	Percentage (%)
1	2302041000	Bulk purchase-Electr	1000000	253286.1	746713.9	25.33
2	2303002000	Water Treatment Chem	2500000	262190	2237810	10.49
3	2303007000	Consumables	7000000	449747.5	6550252.5	6.42
4	2303020000	Sanitation/Conservancy	5000000	831109.75	4168890.25	16.62
5	2305101000	R & M-Park, Nurseries	950000	40500	909500	4.26
6	2208051000	Miscellaneous Expense	2700000	67083	2632917	2.48
7	2101021000	Wages	28111398	1030566	27080832	3.67
8	2305201000	R & M-Building Office	100000	85000	15000	85.00
9	2206042000	Advertisement and Pub	500000	361238	138762	72.25
10	2201201000	Telephone Expense	200000	186874.49	13125.51	93.44
11	2201101000	Electricity Expense	47650000	6936776	40713224	14.56
12	2305390000	R & M-Vehicle Others	300000	45000	255000	15.00
13	2202101000	Printing Expenses	850000	55500	794500	6.53
14	2202102000	Stationery Expense	300000	16000	284000	5.33
15	2202103000	Computer Stationery	65000	10000	55000	15.38
16	2203011000	Fuel, Petrol & Diesel	7000000	688369	6311631	9.83
17	2204000000	Insurance for Vehicle	400000	143790.24	256209.76	35.95
18	2206001000	Advertisement Expense	2000000	88112	1911888	4.41
19	2601056003	NULM-Self Employment	8000000	1322954.6	6677045.4	16.54
20	2306034000	Ramji baba mela	2000000	689047	1310953	34.45
21	3305001000	Loan-HUDCO-Secured	5500000	360362	5139638	6.55
22	2718000000	Other Misc Expenses	1000000	207100	792900	20.71



23	2308001000	O & M-Water Purifica	2500000	141960	2358040	5.68
24	2504010000	Social Security Sche	700000	403151	296849	57.59
25	2305004000	R & M-Bridges & Flyo	300000	83601.12	216398.88	27.87
26	2305007000	R & M- Causeway/Culver	400000	8500	391500	2.13
27	2305021000	R & M-Waterways	4000000	589461.8	3410538.2	14.74
28	2305026000	R & M-Water-Pump	1500000	690000	810000	46.00
29	2305300000	R & M Vehicle	2000000	193805	1806195	9.69
30	4124001001	Building-Office	2000000	355945.99	1644054.01	17.80
31	4122011001	CWIP-Roads & Bridges	2000000	88501.49	1911498.51	4.43

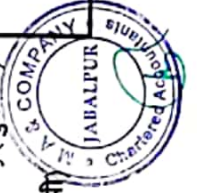
Note: ULB Preparing their Budget on very higher side as per their Actual Income & Expenditure incurred during the Year.



MUNICIPAL COUNCIL BIJURI
RECEIPT & PAYMENT STATEMENT

For the period from 1 April 2020 to 31 March 2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance			
Cash Balance			
Bank Balance & FDR	804,464,123		
Tax Revenue			
Property Tax-Building- (सम्पत्ति कर चालू)	396,894	Establishment Expenses	12,058,889
Receivable Property Tax-Current Year (सम्पत्ति कर बकाया)	193,644	Salaries, Wages and Bonus Benefits and Allowances(वेतन)	28,073
Samekit Kar-Consolidated (समेकित कर चालू)	314,601	Arrears Salary(बकाया)	470,800
Receivable Samekit Kar (समेकित कर बकाया)	101,780	Council Honourarium(पार्षद मानदेय)	598,764
Education Cess (शिक्षा उपकार)	5,956	Pension	3,705,547
Receivable Education Cess (शिक्षा उपकार बकाया)	7,707	EPF-Employee(भविष्य निधि)	371,425
Urban Development Cess (नगरीय विकास उपकार)	4,844	GPF	14,665,113
Receivable Urban Development(नगरीय विकास उपकार - बकाया)	7,002	Wages-Temporary Staff(मजदूरी)	24,000
Sercharge -	7,559	TDS Employee	
Assigned Revenues & Compensation		Administrative Expenses	
Taxes and Duties collected by other		Printing and Stationery (मुद्रकन)	879,258
		Photo Copy(फोटोकॉपी)	24,391
			903,649



MUNICIPAL COUNCIL BIJURI
RECEIPT & PAYMENT STATEMENT
For the period from 1 April 2020 to 31 March 2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
Compensation in lieu of Octroi (घुगी)	43,995,698	Advertisement and Publicity		2,957,534
Export Tax	124,300,000	Advertisement Expense(विज्ञापन)	906,155	
Compensation-Passenger Tax (यान्त्री कर)	166,000	Events & Cultural Activities	973,470	
Stamp Duty (मुद्रांक शुल्क)	639,000	Exp.(सांस्कृतिक कार्यक्रम)	483,314	
		Swachta Servekchad	586,819	
		Own Program	7,776	
Rental Income from Municipal Properties		Election Exp.(चुनाव व्य)		
Rent-Market (साप्ताहिक बाजार)	107,450	Professional and Other Fees		656,070
RentFrom Shopping Complex	253,310	Consultancy, DPR Fee & Charge(सलाकार शुल्क)	416,120	
Rent-Lease of Land (भू भाटक)		Audit Fee- (ऑडिट) CA	65,000	
Rent-Community Hall (सगल भवन)		Professional and Other Fees	137,500	
		Legal Fees	37,450	
Fees		Communication Expenses		194,334
Bulb Posting -	257,174	Web,Internet Expense(इंटरनेट)	194,334	
Math Pump	15,300	Telephone Bill (टेलीफोन बिल)		
Water ATM Fees	13,368	WIFI Bill		
Fees For Copies	1,670	Other Administrative Expenses		843,510
Registration Fees	3,600	Office Maintenance	331,955	
Application Fees	730	Digital Signature	23,500	
Commission	30,325	Travelling allowance	73,300	
Other	29,600	Uniform Allowance	284,520	

MUNICIPAL COUNCIL BIJURI
RECEIPT & PAYMENT STATEMENT

For the period from 1 April 2020 to 31 March 2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
User Charges		Meeting Expenses	49,245	
Connection Charges-Water Supply (नल कनेक्शन चार्ज)	6,100	Allow Wood	80,990	
Water Tanker Charges (जल परिवहन)	4,900	Operations & Maintenance		15,265,851
		Power & Fuel(पेट्रोल)	4,641,767	
		Electricity supply/Streat Lights(बिजली बिल)	10,263,508	
		Vehicle Insurance/Registration (वाहन रजिस्ट्रेशन)	16,255	
		Supervision Charges For MPEB	298,867	
Sale & Hire Charges		Hire Charges-Machine(मशीन किराया)	45,454	
Hire Charges-Machinery (किराया- मशीन)	5,600			
Sale of Tender Paper (टेंडर पेपर)	606,500			
Sale-Ration Card & Other forms (रेशन कार्ड)		Electricity Department		2,276,250
		Street Light	435,000	
		Soler Light	1,841,250	
		Electricity Material (विद्युत प्रदाय सामग्री)		
Grants, Contributions & Subsidies				
Grants for State Govt.				
Grant GoMP- Moolbhut Suvidha (मूलभूत सुविधा)	9,031,000	Water Supply Department		
Grant GoMP- State Finance Comm. (राज्य वित्त आयोग)	6,151,557	Water Supply Material(जल प्रदाय सामग्री)		3,866,666
			1,475,505	



MUNICIPAL COUNCIL BIJURI
RECEIPT & PAYMENT STATEMENT

For the period from 1 April 2020 to 31 March 2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Grant GoMP- Sadak Marammat (सड़क मरम्मत)	3,118,000	Waterway - Pipe	2,391,161
Grant GoMP- Sambal Yojna (संबल योजना)	25,000		
MLA Fund	96,000		
Grants for Central Govt.		Bulk	
Grant GoI- 14th Finance (१४ वित्त आयोग)	34,080,000	Purchases/Store/Sanitation Bulk Purchase-	34,080,000
Grant GoI- 15th Finance		Sanitation/Conservancy Material(संनिदेशन समग्री)	6,729,710
		Cleaning Expenses	589,921
		Dustbeen	2,261,000
Other Income (अन्य आय)			
Other Income	1,435	R & M-Infrastructure Assets	
EMD	1,219,230	Repairs & Maintenance- Office Equipment	506,363
Audit Recovery	112,746	Repairs & Maintenance- Toilet	165,110
Stale Cheque	113,050	Repairs & Maintenance- Vehicles	2,219,041
		Repairs & Maintenance- Gound	361,809
Interest FDR's		Repairs & Maintenance- Drain	1,060,743
	9,324,208	Repairs & Maintenance- Building	2,133,338
		Repairs & Maintenance- Machinery	1,177,182
		Repairs & Maintenance- Street light	163,654
			18,181,283
			9,580,631



MUNICIPAL COUNCIL BIJURI
RECEIPT & PAYMENT STATEMENT

For the period from 1 April 2020 to 31 March 2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Totaling Mistake	6,665,705	Repairs & Maintenance- Water	3,967,710
		Repairs & Maintenance- Open well	9,381
		Repairs & Maintenance- Borewell	257,636
Transfer		Repairs & Maintenance- Park & Garden	693,457
BRFG	11,099,447	Repairs & Maintenance- Road	2,426,574
		Repairs & Maintenance- Bridge	39,285
		Construction Work	144,488,507
		Waterways- Payjal	60,646,110
		Waterways- Borewell	1,210,459
		Slab Const	1,138,101
		Sondariyakaran	7,070,334
		Stap Dam	103,177
		Street Light - LED	6,613,010
		Roads & Bridges- Concrete Road (रोड निर्माण)	31,636,232
		Sewerage and Drainage- Drain-Open (नाली निर्माण)	6,658,313
		Building- Public / Community Toilets (शौचालय निर्माण)	831,760
		Roads & Bridges- Pevar Block work	978,680
		Roads & Bridges- WBM road	570,364



MUNICIPAL COUNCIL BIJURI
RECEIPT & PAYMENT STATEMENT
For the period from 1 April 2020 to 31 March 2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
		Roads & Bridges-Bt Road	7,888,726
		Building- Community Building	10,918,893
		Park & Garden	487,125
		Building - Rest House	2,973,452
		Building - Fansing	492,250
		Building - Teen shed	88,208
		Building-Boundary wall	732,993
		Building- Welcome gate	805,996
		Building-Pump House	523,298
		Building-Anganbadi	894,069
		Building-Chabutra Const	1,033,160
		Bridges & Flyover	193,797
		Plant & Machinery	
		Submersible Pump	1,076,700
		Moter Pump	584,391
		Safti Fuel Pump	1,049,998
		Spry Pump	64,900
		Cutter Machine	225,640
		Fhoging Machine	423,000
		Office & Other Equipments	
		CCTV	87,851
		Computer & laptop	263,648
		Chair	29,300
		Biomatic Machine	25,960
		Air Conditioner	92,000
		Ro	944,953
		Sanitizer Machine	34,220
			3,424,629
			3,937,300



For the period from 1 April 2020 to 31 March 2021



MUNICIPAL COUNCIL BIJURI
RECEIPT & PAYMENT STATEMENT

For the period from 1 April 2020 to 31 March 2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
		EMD	509,600	
		Security Deposit	376,662	
		Stale Cheque	3,000	
		Other		11,959,093
		BRGF Fund Grant Trasfer	11,959,093	
		Totling Mistake	-	
		Closing Balance		797,001,400
		Cash Balance		
		Bank Balance & FDR	797,001,400	
	1,056,977,812.66		1,056,977,812.66	1,056,977,812.66

Date: 2nd June 2022
Place: Jabalpur

Account Officer

CMO

For M A Company
Chartered Accountants
FRN No: 013338C



Signature
CA Manoj Khaira

Partner, Membership No: 405824
UDIN : 22405824AKEGGY7676

MUNICIPAL COUNCIL BIURI

BANK BALANCE SHEET

As on 31 March 2021

No	Bank Name	Account No	Bank Balance	
			Cash Book	Bank Book
1	State Bank of India	30096509320	408,071,364.00	400,151,133.02
2	State Bank of India	11226365067	3,293,891.00	3,551,594.93
3	State Bank of India	11226365078	67,786.00	66,786.00
4	State Bank of India	11226365352	2,210,229.00	2,209,580.50
5	Central Bank of India	2165569178	18,972.00	18,972.00
6	Central M.P. Gramin Bank	20221110000075	58,318,877.00	55,532,149.91
7	Jila Sahakari Kendriya Bank	11/24	566.00	566.00
8	Asix Bank	919020051406018	19,715.00	19,715.00
8	Central M.P. Gramin Bank	202211230018891	50,000,000.00	50,000,000.00
9	Axis Bank	918010101197220	5,000,000.00	5,000,000.00
10	Axis Bank FDR	9190400768324	20,000,000.00	20,000,000.00
11	FDN 120668	1506451100000059	50,000,000.00	50,000,000.00
12	FDR	SBI	200,000,000.00	200,000,000.00
Total			797,001,400.00	786,550,497.36



MUNICIPAL COUNCIL BIJURI
BANK RECONCILIATION STATEMENT
2020-21

Closing Balance As Per Pass Book		786,550,497.36																																																						
Add - Opening Difference		5,506,095.12																																																						
Less -Amount CR In Pass Book But Not in DR. Cash Book		-																																																						
	<table><tr><th>Date</th><th>Amount</th></tr><tr><td>7/16/2020</td><td>15,028.00</td></tr><tr><td>7/17/2020</td><td>3,040.00</td></tr><tr><td>30-09-2020</td><td>141,973.00</td></tr><tr><td>30-09-2020</td><td>263,336.00</td></tr><tr><td>29-10-2020</td><td>3,600.00</td></tr><tr><td>10-12-2020</td><td>17,425.00</td></tr><tr><td>05-01-2021</td><td>64,866.00</td></tr><tr><td>08-01-2021</td><td>4,510.00</td></tr><tr><td>31-03-2021</td><td>179,320.00</td></tr><tr><td>27-05-2020</td><td>10,000.00</td></tr><tr><td>27-05-2020</td><td>120,000.00</td></tr><tr><td>14-08-2020</td><td>91,000.00</td></tr><tr><td>17-08-2020</td><td>60.00</td></tr><tr><td>24-10-2020</td><td>24,000.00</td></tr><tr><td>24-10-2020</td><td>10,000.00</td></tr><tr><td>03-11-2020</td><td>323,602.00</td></tr><tr><td>09-11-2020</td><td>3,918.00</td></tr><tr><td>27-01-2021</td><td>478,000.00</td></tr><tr><td>27-01-2021</td><td>874,390.00</td></tr><tr><td>27-01-2021</td><td>46,020.00</td></tr><tr><td>27-01-2021</td><td>28,000.00</td></tr><tr><td>27-02-2021</td><td>874,390.00</td></tr><tr><td>27-02-2021</td><td>46,020.00</td></tr><tr><td>28-02-2021</td><td>68,362.86</td></tr><tr><td>01-03-2021</td><td>30,828.00</td></tr><tr><td></td><td>3,721,688.86</td></tr></table>	Date	Amount	7/16/2020	15,028.00	7/17/2020	3,040.00	30-09-2020	141,973.00	30-09-2020	263,336.00	29-10-2020	3,600.00	10-12-2020	17,425.00	05-01-2021	64,866.00	08-01-2021	4,510.00	31-03-2021	179,320.00	27-05-2020	10,000.00	27-05-2020	120,000.00	14-08-2020	91,000.00	17-08-2020	60.00	24-10-2020	24,000.00	24-10-2020	10,000.00	03-11-2020	323,602.00	09-11-2020	3,918.00	27-01-2021	478,000.00	27-01-2021	874,390.00	27-01-2021	46,020.00	27-01-2021	28,000.00	27-02-2021	874,390.00	27-02-2021	46,020.00	28-02-2021	68,362.86	01-03-2021	30,828.00		3,721,688.86	(3,721,688.86)
Date	Amount																																																							
7/16/2020	15,028.00																																																							
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	3,721,688.86																																																							
Add -Amount Paid In Pass Book But Not in Cash Book	<table><tr><th>Date</th><th>Amount</th></tr><tr><td>23-04-2020</td><td>205,842.00</td></tr><tr><td>19-10-2020</td><td>10,000.00</td></tr><tr><td>09-12-2020</td><td>10,000.00</td></tr><tr><td>03-04-2020</td><td>330,270.00</td></tr><tr><td>15-04-2020</td><td>370,472.00</td></tr><tr><td>22-04-2020</td><td>5,000.00</td></tr><tr><td>27-05-2020</td><td>5,000.00</td></tr><tr><td>12-05-2020</td><td>6,200.00</td></tr><tr><td>09-06-2020</td><td>69,374.00</td></tr><tr><td>09-06-2020</td><td>42,500.00</td></tr><tr><td>01-07-2020</td><td>11,340.00</td></tr><tr><td>03-07-2020</td><td>3,705.00</td></tr><tr><td>03-07-2020</td><td>10,140.00</td></tr><tr><td>03-07-2020</td><td>18,915.00</td></tr></table>	Date	Amount	23-04-2020	205,842.00	19-10-2020	10,000.00	09-12-2020	10,000.00	03-04-2020	330,270.00	15-04-2020	370,472.00	22-04-2020	5,000.00	27-05-2020	5,000.00	12-05-2020	6,200.00	09-06-2020	69,374.00	09-06-2020	42,500.00	01-07-2020	11,340.00	03-07-2020	3,705.00	03-07-2020	10,140.00	03-07-2020	18,915.00	6,576,358.00																								
Date	Amount																																																							
23-04-2020	205,842.00																																																							
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03-07-2020	10,140.00																																																							
03-07-2020	18,915.00																																																							



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03-07-2020	15,120.00
17-07-2020	300,000.00
31-07-2020	142,402.00
29-07-2020	153,874.00
18-09-2020	1,000.00
16-09-2020	16,500.00
16-10-2020	2,340.00
24-10-2020	51,510.00
03-11-2020	21,600.00
03-11-2020	458,979.00
04-11-2020	18,000.00
07-11-2020	48,879.00
14-11-2020	434,787.00
07-12-2020	151,025.00
19-11-2020	311,776.00
07-12-2020	198,339.00
08-12-2020	347,733.00
09-12-2020	181,474.00
10-12-2020	151,946.00
17-12-2020	12,744.00
22-12-2020	28,700.00
23-12-2020	19,820.00
24-12-2020	660,000.00
24-12-2020	30,000.00
12-01-2021	339,143.00
14-01-2021	63,510.00
14-01-2021	152,547.00
14-01-2021	19,661.00
14-01-2021	42,723.00
16-01-2021	34,360.00
19-01-2021	19,080.00
19-01-2021	23,960.00
19-01-2021	43,740.00
20-01-2021	79,296.00
20-01-2021	186,274.00
21-01-2021	18,120.00
21-01-2021	125,020.00
21-01-2021	177,521.00
08-03-2021	293,961.00
25-03-2021	42,500.00
25-03-2021	57,636.00

6,576,358.00

Less - Amount Cr In Cash Book But Not
Dr In Pass Book

Date	Amount
5/12/2020	174,222.00
9/14/2020	7,102.00
4/3/2020	6,500.00
4/3/2020	129,969.00
5/15/2020	370,472.00
5/18/2020	21,621.00
5/18/2020	1,500.00
6/16/2020	3.00
7/3/2020	29,445.00
7/3/2020	19,800.00

(4,736,671.00)



7/7/2020	6,500.00
7/7/2020	811,104.00
9/30/2020	15,261.00
7/30/2020	10,000.00
8/11/2020	48,252.00
9/3/2020	4,900.00
9/7/2020	4.00
10/24/2020	9,610.00
10/24/2020	22,000.00
11/3/2020	13,824.00
11/3/2020	91,617.00
11/3/2020	71,064.00
11/3/2020	158,289.00
11/3/2020	81,299.00
11/4/2020	41,286.00
11/4/2020	29,500.00
11/7/2020	6,000.00
12/7/2020	103,177.00
12/8/2020	10,000.00
12/16/2020	12,500.00
12/16/2020	135,028.00
12/22/2020	8,848.00
12/15/2020	9,360.00
1/15/2021	188,898.00
1/15/2021	260,000.00
1/18/2021	280,000.00
1/19/2021	10,000.00
1/19/2021	128,489.00
1/20/2021	195,270.00
1/20/2021	176,550.00
1/21/2021	9,880.00
1/21/2021	79,296.00
1/21/2021	96,760.00
1/21/2021	89,514.00
1/21/2021	25,960.00
1/21/2021	8,750.00
1/21/2021	9,370.00
1/21/2021	45,412.00
1/21/2021	84,927.00
1/21/2021	79,608.00
1/21/2021	92,594.00
3/5/2021	7,600.00
3/5/2021	19,658.00
3/8/2021	368,254.00
3/25/2021	3,000.00
3/30/2021	16,824.00

4,736,671.00

ADD- Amount Dr In Cash Book But Not
Cr In Pass Book

Date	Amount
7/15/2020	9,028.00
7/16/2020	24,034.00
9/25/2020	8,515.00

152,625.00



Less - Interest Rec.

Add - Bank Charges

+

Totling Mistake

1/5/2021	6,976.00
1/11/2021	15,061.00
8/26/2020	7,750.00
9/28/2020	906.00
9/30/2020	355.00
3/18/2021	30,000.00
3/18/2021	50,000.00

152,625.00

Date	Amount
6/20/2020	160.00

(160.00)

160.00

Date	Amount
------	--------

4,900.52

4/23/2020	53.10
4/23/2020	7.08
5/2/2020	354.00
5/15/2020	70.80
7/9/2020	73.16
9/14/2020	77.88
3/20/2021	590.00
3/25/2021	590.00
3/13/2021	649.00
3/12/2021	649.00
3/25/2021	648.50
9/25/2021	548.00
6/25/2021	590.00

4,900.52

Date	Cash Book	Passbook
6/17/2020	17520	17,500.00
8/6/2020	4958	4,960.00
9/30/2020	8439	8,440.00
12/22/2020	5889	5,089.00
12/3/2020	15179	15,180.00
1/12/2021	4460	4,490.00
1/19/2021	13768	13,766.00
2/11/2021	14858	14,860.00
3/26/2021	109770	109,773.00
3/25/2021	22326	22,325.00
3/23/2021	23893	23,793.00
3/10/2021	8756	8,589.00
6/30/2020	0	1,500.00
11/4/2020	86482	87,682.00
12/15/2020	90721	90,731.00
1/20/2021	225309	225,289.00
1/19/2020	391829	391,828.00
3/19/2021	116150	116,149.00

20.00

(2.00)

(1.00)

800.00

(1.00)

(30.00)

2.00

(2.00)

(3.00)

1.00

100.00

167.00

1,500.00

1,200.00

10.00

(20.00)

(0.90)

(1.00)



Totaling Mistake	Date	Amount	6,665,704.76
	7/31/2020	7,494,930.00	
	6/18/2020	(8,121.00)	
	7/7/2020	(811,104.00)	
	7/30/2020	(10,000.00)	
	3/19/2021	(0.24)	
		6,665,704.76	
Closing Balance As Per Cash Book			797,001,400.00



Abstract Sheet for reporting on Audit Paras for Financial Year 2020-21

Name of ULB: Bijuri

s.no.	Parameters	Description			Observation in Brief	Suggestions
1	Audit of Revenue				We observed ULB is collected less Property Tax and samekit Tax as campair to last Year	ULB have to Improve the collection process
1	Revenue Tax	Recelpts	6	7		
		Year 2019-20	Year 2020-21	% of Growth		
1	Property Tax	240577	352724	31.79		
2	Samekit Kar	276830	141337	-95.87		
3	Urban Development Cess	11439	31253	63.40		
4	Education Cess	12651	21082	39.99		
	Sub Total	541497	546396			
	Non Tax Revenue					
1	Rent	765775	339820	-125.35		
	Sub Total	765775	339820	-125.35		
	Grand Total	1307272	886216			



Abstract Sheet for reporting on Audit Paras for Financial Year 2020-21

Name of ULB: Bijuri

Sr. No.	Parameters	Description	Observation In Brief	Suggestions
2	Audit of Expenditure	We have performed test check of Payment Vouchers entered in the Main Cash Book and Grant Register.	We did not observe any major discrepancies	
3	Audit of Book Keeping	We checked all the Books of Accounts prepared by the ULB (Main Cash Book, Cashier Cash Book, Grant Register etc)	We observed that ULB has not maintaining Fixed Assets Register and Loan Register on regular basis.	ULB should update fixed assets register and Loan Register time to time.
4	Audit of FDR	we have checked FDR Register and found that although ULB is maintaining fixed Deposit register but it is not updated:	ULB have FDRs but not maintaining Investment Register.	ULB have to maintain Investment Register
5	Audit of Tenders/Bids	i) We have test checked the tender/bid files and found that the process have been properly followed and was as per the rules.	we found Ulb in checking Tender supporting properly	NA
6	Audit of Grants & Loans	We have checked and verified the Grants received from Central and State Government.	We did not observe any major discrepancies	NA



Abstract Sheet for reporting on Audit Paras for Financial Year 2020-21

Name of ULB: Bijuri

Sr. No.	Parameters	Description	Observation In Brief	Suggestions
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.	42.37%	We Observed that Revenue expenditure is majorly done from grants and revenue income from own resources is very low	We suggest that ULB should take strict action to recover the tax by issuing notice to the public and increase the staff and make the staff more efficient
	b) Percentage of capital expenditure with respect to Total Expenditure	38.78%	We observed that the major source of capital expenditure is grants due to low recovery of taxes from public.	

