

Alok Jain
B.Com., FCA
Managing Partner



JAIN ALOK & ASSOCIATES

CHARTERED ACCOUNTANTS

15, Patni Complex, Collectorate Road,
Chhindwara – 480001 (M.P.)
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AUDIT CERTIFICATE

We have examined the Balance Sheet and Income and Expenditure Account for the year ending 31st March, 2022 and the Balance Sheet as on 31st March, 2022 of the **Barhi Nagar Parishad**.

We have obtained all the information and explanations other than those mentioned in the Report, and taken in view of the accounting policies of the Madhya Pradesh Municipal Accounting Manual as acknowledged by the State Government. Subject to the comments in the appended Audit Report, I certify, as a result of audit, that in my opinion these Accounts and Balance Sheet exhibit a true and fair view of the state of affairs of the **Barhi Nagar Parishad** according to the best of information and explanations given to us and as shown in the books of the organization.

For Jain Alok & Associates

Chartered Accountants
(FRN No: 011896C)

CA Alok Jain
Partner
Membership No: 076831



मुख्य नगर पालिका अधिकारी
नगर परिषद बरही
जिला-कटनी (म.प्र.)

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Independent Auditors' Report

TO,
THE CHIEF MUNICIPAL OFFICER,
BARHI NAGAR PARISHAD,

TO,
THE MEMBERS OF NAGAR PALIKA,
BARHI NAGAR PARISHAD,

Report on the Financial Statements

We have audited the accompanying Financial Statements of **BARHI NAGAR PARISHAD** ("the **ULB**"), which comprise the Balance Sheet as at 31 March 2022, the Statement of Income and Expenditure, the Receipt & Payment Statement for the year ended, and a summary of significant accounting policies and other explanatory information.

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.

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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 annexure A)

Qualified 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, 2022;
- 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 Annx-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

As required by Madhya Pradesh Accounts Audit Manual and the letter of Directorate, Urban Administration & Development vide letter no. 7469 dated 21/04/2022, and the records/documents produced before us, our opinion are as under:

1. **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 come into the notice of CMO.

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- iii) We found same day collection come in cash book after Two/three Days in software generated cash book, ULB have to adopt proper mechanism for correction in it.
- iv) 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.
- v) 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**
- vi) 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 & Trial Balance from E- Nagar Palika software data then we didn't found Opening carry forward balance, All Grant Receipts (PMAY,SWM etc) and Interest Receipts entries.
- vii) 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 2021-22 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

Ward No	Property ID	Name	Total Due (In Rs.)
1	7000860273	संतोष अग्रवाल -	14,748.00
1	1003911574	RAJDULARI GUPTA SHANKAR LAL GUPTA	10,265.00
13	1003073447	VIJAY GUPTA CHHOTELAL GUPTA	11,220.00
5	7000859686	RAMVISHAL - -	12,635.00
4	7000860894	RAMDHANI - GUPTA	22,470.00
3	7000860983	SHIVENDRA - -	15,309.00
3	7000859208	RAJENDRA PRASAD -	14,419.00
2	1003861491	MEENA GUPTA , मिसर्स RAMSAROVAR WAREHOUSE	26,162.00

2	7000861187	URMILA - PRASAD	23,287.00
2	7000860966	SURAJ PRASAD SINGH	13,777.00
2	7000861126	KUSUM JAISWAL	11,884.00

In case of Water Tax

Table-A

Total Number of connection	Mobile Number Linked	Mobile Number Not Linked	Email Linked	Id	Remarks
1175	208	967	9		Usage Type Missing, Connection Size Missing and Property Id Missing

Table-B

S. No.	Consumer Number	Consumer Name	Amount	Remarks
1	1000713339	Gagan Agarwal	55950.00	We found highest Water Tax defaulter during the course of Audit. ULB is not taken any action of Recovery, Nether Any Notice given nor any other recovery process adopted by ULB.
2	1000713060	Ramlal Basor	13400.00	
3	1000713053	Ramdayal Basor	13275.00	
4	1000713064	Pramod Tiwari	12800.00	
5	1000712910	Virandwan Tiwari	11000.00	

In case of Shop Rent

- Total Rental Property found 95 as per records but rent collection on 84 Rental Property and ULB has not taken any action in this regard.
- Demand As Per Vasuli Register found Rs. 410274.00 but as per E Nagar Palika System is Nil.
- No Record were made available to us for verification, therefore cannot comment upon recovery made and GST were deducted properly or not.

2. Audit of Expenditure

- 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.
- We found in case of payment proper bill is not placed by the contractor as essential of the bill is not made Instance for the same below in table-

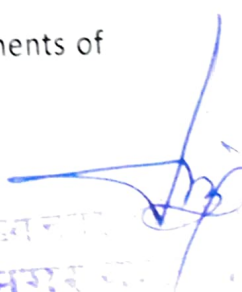

Date	Voucher Number	Contractor/supplier	Amount	Remarks
29.07.2020	246	Amit Gupta	4,85,240.00	Bill No is not mentioned
24.08.2020	274	Ismar Infra DPR	87,906.00	Bill No is not mentioned

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- Quotation and documents are generally not annexed with vouchers, so cannot comment on it.
 - ULB are in practice of deducting TDS on every Payment of Rs. 5000/- and above without actual following the prescribed Limit after which same to be deducted for respective section of TDS.
 - ULB deducted TDS on Purchase they were made, However this is not a correct Practice.
- 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 & Trial Balance from E- Nagar Palika software data then we didn't found sanchit nidhi Transfer, taxes payment entry & Bank Charges entries and All Grant Expenditure (PMAY, SWM etc) proper Accounting entries.
 - iii) We verified the grant register maintained by ULB and found that the expenditures under the schemes are limited to the funds allocated for that particular schemes. PMAY Grant is running in ULB but All the instalment BLC and AHP accounting is not proper Accounting entries.
 - iv) 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.
 - viii) 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.
 - ix) 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.
 - x) 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 checked the Books of Accounts and Stores Register and found it in accordance with Annual Financial Statements.
- ii) We verified that all the Books of Accounts and Stores Register are maintained as per applicable Accounting rules.
- 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) We checked the Fixed Assets Register as part of balance sheet but ULB is not maintain any manual register.
- vi) We found some figures in cash book mentioned by using pencil, It's very unrealistic practice adopted by ULB, it should be strictly closed and mention all the figures properly through official ink.

4. Audit of Fixed Deposit Receipts

We have found ULB carried FDR balance in books with interest but not maintain Investment register which is required to check interest for which period. We have checked all Fixed Deposit and term deposit maintained by ULB as with the provided documents details are given below-

S.N.	Bank Name	FDR No.	Investment Date	Maturity Date	Rate of Interest	Investment Amount	Interest Amount	Maturity Amount
1	State Bank of India	8100142275	16.10.2021	16.09.2025	6.50%	500000.00	207388.00	707388.00
Total						500000.00	207388.00	707388.00

i) 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 but we found PMAY Grant distribution detailed records not maintained by ULB (Beneficiary wise). Some Grant is not matched with utilization certificates.(Annexure-A)



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- ii) We have Found that ULB has not been taken any Loan from HUDCO for CM Infrastructure or any other Loan from any Government or non Government Organization.
- iii) We have checked and verified the Grants received from State Government and its Utilization Certificate issued by ULB and found to be correct but we found ULB maintain Grant Register but not update regular basis.
- iv) We have checked and verified that no capital receipts / grants etc. are diverted to any revenue expenditure.
- v) We have found PMAY Grant and Swachh Bharat Mission Grant Total received and payment is not matched with component wise and we are unable to check beneficiary wise detail from records because detail of DPR and disbursement is not available in A/C section, only voucher provided payment to beneficiaries in total.

For Jain Alok & Associates

Chartered Accountants

(FRN No: 011896C)

CA Alok Jain

Partner

Membership No: 076831



मुख्य नगरपालिका अधिकारी
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ANNEXURE – A
(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) 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.
 - b) 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.
 - c) 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.
 - d) 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	5,98,862.00	5,02,239.00	96,623.00
2	Samekit Kar	1,98,902.00	2,42,420.00	-43,518.00
3	Urban Development Cess	1,11,068.00	1,65,893.00	-54,825.00
4	Education Cess	6,547.00	5,316.00	1,231.00
5	Rent	2,73,810.00	5,77,014.00	-3,03,204.00
6	Water Tax	22,87,938.00	26,87,889.00	-3,99,951.00
Total		34,77,127.00	41,80,771.00	-7,03,644.00

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 2021-22 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
Road Development Grant	22,29,000.00	22,29,000.00	Nil
State Finance Commission	39,64,680.00	39,64,680.00	Nil
Basic Amenities	32,76,000.00	32,76,000.00	Nil



9. We have seen the budget variances in respect of Expenditure/Asset creation also and found substantial variances. ULB has prepared Budget on estimation basis on very higher side but during Audit we found as per Assigned Amount Budget consumption is very leaser, given the observation below-(Refer Annexure A) .

GL Code	GL Code Description	Assigned Budget	Consumed Budget	Available Budget	Percentage(%)
4122021001	CWIP-Sewerage and Drainage	5000000	1939187	3060813	38.78
4122001021	CWIP-Building-Public	2000000	218767	1781233	10.94
2302070000	Bulk Purchase-Others	200000	66710	133290	33.36
2202102000	Stationery Expense	300000	18300	281700	6.10
2203021000	Conveyance Hire	300000	96530	203470	32.18
2206011000	Publicity Expense	100000	3500	96500	3.50
2301001000	Power & Fuel-Water Works	6500000	260687	6239313	4.01
2305021000	R & M-Waterways	500000	46679	453321	9.34
2305509000	R & M-Other Office Electrical	2000000	29700	1970300	1.49
2103002000	Contributory-Family	800000	64640	735360	8.08
2302020000	Bulk Purchase-Sanitation	800000	78368	721632	9.80
2303002000	Water Treatment Chemical	2000000	863330	1136670	43.17
2305502000	R & M-Computer	100000	3710	96290	3.71



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Municipal Council Barhi

BALANCE SHEET

As on 31 March 2022

S.No.	Particulars	Schedule No.	Current Year Rs)	Previous Year (Rs)
M	SOURCES OF FUNDS			
A1	Reserves and Surplus			
	Municipal (General) Fund	B-1	4,66,87,540.19	6,07,43,326.69
	Earmarked Funds	B-2	7,49,547.00	7,49,547.00
	Reserves	B-3	5,00,92,221.58	4,82,30,747.58
	Total Reserves and Surplus		9,75,29,308.77	10,97,23,621.27
A2	Grants, Contributions for	B-4	5,71,61,526.00	5,15,07,378.00
	Loans			
	Secured loans	B-5	-	-
	Unsecured loans	B-6	-	-
A3	Total Loans		5,71,61,526.00	5,15,07,378.00
	TOTAL SOURCES OF FUNDS [A1-A3]		15,46,90,834.77	16,12,30,999.27
B	APPLICATION OF FUNDS			
B1	Fixed Assets	B-11		
	Gross Block		7,76,67,881.00	6,73,22,986.00
	Less: Accumulated Depreciation		2,75,75,659.42	1,90,92,238.42
	Net Block		5,00,92,221.58	4,82,30,747.58
	Capital work-in-progress		1,38,03,465.00	1,21,34,381.00
	Total Fixed Assets		6,38,95,686.58	6,03,65,128.58
B2	Investments			
	Investment - General Fund	B-12	-	-
	Investment - Other Funds	B-13	7,07,388.00	7,07,388.00
	Total Investment		7,07,388.00	7,07,388.00
B3	Current assets, loans &			
	Stock in hand (Inventories)	B-14	2,45,895.00	85,575.00
	Sundry Debtors (Receivables)	B-15	53,84,373.26	47,82,401.56
	Gross amount outstanding			
	Less: Accumulated provision		-	-
	Prepaid expenses	B-16	-	-
	Cash and Bank Balances	B-17	8,91,99,123.93	9,95,66,568.13
	Loans, advances and deposits	B-18	-	-
	Total Current Assets		9,48,29,392.19	10,44,34,544.69
B4	Current Liabilities and			
	Deposits received	B-7	35,87,262.00	37,27,062.00
	Deposit works	B-8	-	-
	Other liabilities (Sundry	B-9	7,89,860.00	67,000.00
	Provisions	B-10	3,64,510.00	4,82,000.00
	Total Current Liabilities		47,41,632.00	42,76,062.00
B5	Net Current Assets (B3-B4)		9,00,87,760.19	10,01,58,482.69
C	Other Assets	B-19	-	-
D	Miscellaneous Expenditure (to	B-20	-	-
	TOTAL APPLICATION OF		15,46,90,834.77	16,12,30,999.27

Notes to the Balance Sheet - Attached

Municipal Council Barhi

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

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Developm ent and Maintena nce	Bustee Services	Commerci al Projects	General Account
						6,07,43,326.69
3101000	Balance as per last account					
	Additions during the year					8,86,041.70
	Surplus for the year					-
	Addition					6,16,29,368.39
	Total (Rs.)					
	Deductions during the year					-
3101000	Deficit for the year					1,49,41,828.20
	Transfers					
						4,66,87,540.19
	Balance at the end of the current year					



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Municipal Council Barhi

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

Particulars	Sanchit nidhi	Pension Fund	General Provident fund
(a) Opening Balance	749547.00	0.00	
(b) Additions to the Special Fund		0.00	
Transfer from Municipal Fund	0.00	0.00	
Interest/Dividend earned on Special Fund Investments	0.00	0.00	
Profit on disposal of Special Fund Investments	0.00	0.00	
Appreciation in Value of Special Fund Investments	0.00	0.00	
Other addition (Specify nature)	0.00	0.00	
Total (b)	749547.00	0.00	
(c) Payments out of funds			
[I] Capital expenditure on Fixed Asset	0.00	0.00	
Others			
[II] Revenue Expenditure on Salary, Wages and allowances etc			
Rent Other administrative charges			
[III] Other:			
Loss on disposal of Special Fund Investments			
Diminution in Value of Special Fund Investments			
Transferred to Municipal Fund			
Total (c)	0.00	0.00	
Net Balance of Special Funds (a + b) - (c)	749547.00	0.00	

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Municipal Council Barhi

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)
	Capital Contribution	4,82,30,747.58	1,03,44,895.00	5,85,75,642.58	84,83,421.00	5,00,92,221.58
	Capital Reserve	-	-	-	-	-
	Borrowing Redemption Reserve	-	-	-	-	-
	Special Funds (Utilised)	-	-	-	-	-
	Statutory Reserve	-	-	-	-	-
	Addition	-	-	-	-	-
	Revaluation Reserve	-	-	-	-	-
	Total Reserve funds	4,82,30,747.58	1,03,44,895.00	5,85,75,642.58	84,83,421.00	5,00,92,221.58



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Municipal Council Barhi

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
Account Code	32010	32020	32030	32040	32080
(a) Opening Balance	2,11,67,000.00	3,03,40,378.00	-	-	-
(b) Additions to the Grants *					
Grant received during the year	83,10,000.00	1,35,15,628.00	-	-	-
Interest/Dividend earned on Grant Investments					
Profit on disposal of Grant Investments					
Appreciation in Value of Grant Investments					
Other addition	-	-			
- Indra Gandhi Pension Yojna					
- Mukhya mantri Haath thela					
- Swarna Jayanti Rojgar Yojna					
Total (b)	83,10,000.00	1,35,15,628.00	-	-	-
Total (a + b)	2,94,77,000.00	4,38,56,006.00	-	-	-
(c) Payments out of funds					
Capital expenditure on Fixed Assets	40,18,450.00	63,26,445.00			
Capital Expenditure on Other					
Revenue Expenditure on					
Salary, Wages, allowances etc.	44,32,551.00	13,94,034.00			
Rent					
Other:					
Loss on disposal of Grant Investments					
Capital Reserve					
Investments					
Grants Refunded					
Other administrative charges					
Total (c)	84,51,001.00	77,20,479.00	-	-	-
Net balance at the year end(a+b)- (c)	2,10,25,999.00	3,61,35,527.00	-	-	-
Total		5,71,61,526.00			



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Municipal Council Barhi

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Loans from Central Government	-	-
	Loans from State government	-	-
	Loans from Govt. bodies & Associations	-	-
	Loans from international agencies	-	-
	Loans from banks & other financial institutions	-	-
	Other Term Loans	-	-
	Bonds & debentures	-	-
	Other Loans	-	-
	Total Secured Loans	-	-

Notes

- The nature of the Security shall be specified in each of these categories;
- Particulars of any guarantees given shall be disclosed;
- Terms of redemption (if any) of bonds/debentures issued shall be stated, together with the earliest date of redemption;
- Rate of interest and original amount of loan and outstanding can be provided for every Loan under each of these categories separately;
- For loans disbursed directly to an executing agency, please specify the name of the Project for which such loan is raised.




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Municipal Council Barhi
Schedule B-6; Unsecured Loans

Code No.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Loans from Central Government		
	Loans from State government		
	Loans from Govt. bodies & Associations	-	-
	Loans from international agencies		
	Loans from banks & other financial institutions		
	Other Term Loans		
	Bonds & debentures		
	Other Loans		
	Total Un-Secured Loans	-	-

Note: Rate of interest and original amount of loan and outstanding can be provided for every Loan under each of these categories separately.


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Municipal Council Barhi

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
340100	From Contractors	31,72,062.00	33,11,862.00
34020	From Revenues	4,15,200.00	4,15,200.00
	From staff		
	From Others		
	Total deposits received	35,87,262.00	37,27,062.00


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विशेष अधिकारी (म.प्र.)





Municipal Council Barhi

Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year (Rs)	Addition during the Current year (Rs)	Utilization/ Expenditure (Rs)	Balance Outstanding at the end of the current year (Rs)
	Civil Works				
	Electrical works				
	Others	0			
	Total of deposit works				

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Municipal Council Barhi

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs)	Previous Year (Rs)
	Creditors		
	Employee Liabilities	6,52,960.00	67,000.00
	Interest Accrued and Due		
	Recoveries Payable	1,36,900.00	-
	Government Dues Payable		
	Refunds Payable		
	Advance Collection of Revenues		
	Others		-
		7,89,860.00	67,000.00

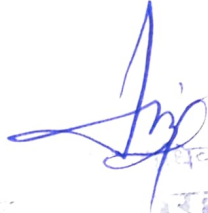
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Municipal Council Barhi

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	3,64,510.00	4,82,000.00
	Provision for Interest		
	Provision for Other Assets		
	Total Provisions	3,64,510.00	4,82,000.00


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Municipal Council Barhi
Schedule B-11: Fixed Assets


Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	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	6,51,003	-	-	6,51,003.00	-	-	-	-	-	-
41011	Lack & Pond	-	4,76,772	-	4,76,772.00	-	-	-	-	6,51,003	-
41020	Buildings	81,33,574.00	8,91,222	-	90,24,796.00	15,88,960	3,00,830.00	-	18,89,790.47	71,35,006	-
	Infrastructure Assets	-	-	-	-	-	-	-	-	-	-
41030	• Roads and Bridges	3,51,55,681	53,26,537	-	4,04,82,218.00	72,14,745	57,83,180.00	-	1,29,97,925.00	2,74,84,293	-
41030	Bridges, Culverts & Flyovers	-	-	-	-	-	-	-	-	-	-
41031	• Sewerage and drainage	64,34,744	3,46,196	-	67,80,940.00	6,46,210	4,52,070.00	-	10,98,279.87	56,82,660	-
41032	• Water ways	1,11,71,292	47,243	-	1,12,18,535.00	66,23,479	11,21,860.00	-	77,45,339.30	34,73,196	-
41033	• Public Lighting	15,71,207	18,23,825	-	33,95,032.00	5,23,977.13	3,39,510.00	-	8,63,487.13	25,31,545	-
	Lakes and Ponds	-	-	-	-	-	-	-	-	-	-
	Other assets	-	-	-	-	-	-	-	-	-	-
41034	Sanitation & SWM	-	-	-	-	-	-	-	-	-	-
41040	• Plants & Machinery	6,20,639	2,45,136	-	8,65,775.00	3,98,564	8,680.00	-	4,07,244.45	4,58,531	-
41050	• Vehicles	20,75,189	4,72,500	-	25,47,689.00	12,64,674	2,54,770.00	-	15,19,443.85	10,28,245	-
41060	• Office & other equipment	4,19,874	2,19,234	-	6,39,108.00	2,52,912	63,911.00	-	3,16,822.80	3,22,285	-
41070	• Furniture, fixtures, fittings and electrical appliances	10,89,783	18,010	-	11,07,793.00	5,78,717	1,10,780.00	-	6,89,496.55	4,18,296	-
41080	• Other fixed assets	-	4,78,220	-	4,78,220.00	-	47,830	-	47,830.00	4,30,390	-
	Total	6,73,22,986.00	1,03,44,895.00	-	7,76,67,881.00	1,90,92,238	84,83,421.00	-	2,75,75,659.42	4,96,15,450	-
41210	Work-in-progress	1,21,34,381.00	25,63,801	8,94,717	1,38,03,465	-	-	-	-	1,38,03,465	-
	Total	7,94,57,367	1,29,08,696.00	8,94,717	9,14,71,346.00	1,90,92,238	84,83,421	-	2,75,75,659.42	6,34,18,915	-


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Municipal Council Barhi
Schedule B-12: Investments - General Funds

Account	Particulars	With whom	Face value	Current year Carrying Cost	Previous year Carrying Cost
	Central Government Securities				
	State Government Securities				
	Debentures and Bonds				
	Preference Shares				
	Equity Shares				
	Units of Mutual Funds				
	Other Investments			0	0
	Total of Investments			0	0
	General Fund				


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Municipal Council Barhi

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.)
4208000	Central Government Securities				
	State Government Securities			-	-
	Debentures and Bonds				
	Preference Shares				
	Equity Shares				
	Units of Mutual Funds				
	Other investments			7,07,388.00	7,07,388.00
	Total of Investments General Fund		-	7,07,388.00	7,07,388.00

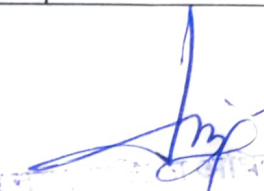
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Municipal Council Barhi

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Stores Loose	245895	85575
	Tools Others	0	-
	Total Stock in hand	245895	85,575.00


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Municipal Council Barhi

Schedule B-15: Sundry Debtors (Receivables)


Account	Particulars	Gross	Provision	Net	Previous year
43110	Receivables for Property Taxes				
	Less than 5 years	4,98,512	-	4,98,512	2,88,530
	More than 5 years*			-	
	Sub - total	4,98,512	-	4,98,512	2,88,530
	Less: State Government Cesses/Levies				
	Net Receivables of Property	4,98,512	-	4,98,512	2,88,530
43120	Receivable of Other Taxes				
	Less than 3 years	9,25,746	-	9,25,746	9,02,150
	More than 3 years*	-			
	Sub - total	9,25,746	-	9,25,746	9,02,150
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-		-	-
	Net Receivables of Fee & User charges Taxes	9,25,746	-	9,25,746	9,02,150
43130	Receivable for Water Taxes				
	Less than 3 years	36,40,066		36,40,066	31,37,590
	More than 3 years*				
	Sub - total	36,40,066	-	36,40,066	31,37,590
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	36,40,066	-	36,40,066	31,37,590
43140	Receivables for Other Source				
	Less than 3 years	320049.26		3,20,049	454131.56
	More than 3 years*				
	Sub - total	3,20,049	-	3,20,049	4,54,132
43150	Receivables from Control Account				
		-		-	-
	Sub - total	-	-	-	-
	Total of Sundry Debtors (Receivables)	53,84,373.26	-	53,84,373.26	47,82,401.56

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Municipal Council Barhi
Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current year (Rs.)	Previous year (Rs)
	Establishment		
	Administrative	-	-
	Operations & Maintenance	-	-
	Total Prepaid expenses	-	-



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Municipal Council Barhi

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	0	0	0
	Cash Balance with Bank - Municipal Funds			
	Cash In Hand	-	-	
		-	-	
45020	Nationalised Banks			
	Other Scheduled Banks	1,10,74,054.00	2,94,05,622.20	
	Scheduled Co-operative Banks			
	Post Office			
	Sub-total			
	Balance with Bank - Special Funds			
45021	Nationalised Banks	7,81,25,069.93	7,01,60,945.93	
	Other Scheduled Banks			
	Scheduled Co-operative Banks			
	Post Office			
	Sub-total			
	Balance with Bank - Grant Funds			
4506000	Nationalised Banks	-	-	
	Other Scheduled Banks	-	-	
	Scheduled Co-operative Banks			
	Post Office			
	Sub-total			
	Total Cash and Bank balances	8,91,99,123.93	9,95,66,568.13	


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Municipal Council Barhi
Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of	Paid during the current year	Recovered during the year (Rs.)	Balance outstanding at the end of the
	Loans and advances to employees	-	-	-	-
	Employee Provident Fund Loans				
	Loans to Others				
	Advance to Suppliers and				
	Contractors				
	Advance to Others				
	Deposit with External Agencies	-	-		
	Other Current Assets				
	Sub -Total				
	Less: Accumulated Provisions against Loans, Advances and Deposits				
	[Schedule B-18 (a)]				
	Total Loans, advances, and	-	-	-	-

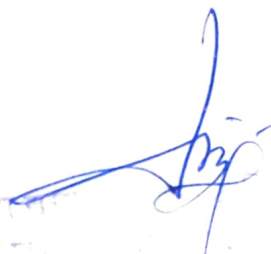
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Municipal Council Barhi

Schedule B-19: Other Assets

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
	Deposit Works		
	Other asset control accounts		
	Total Other Assets		


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 बिहार (Barhi)






Municipal Council Barhi

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


Code No	Particulars	Current year (Rs.)	Previous year (Rs.)
	Loan Issue Expenses		
	Deferred Discount on Issue of Loans		
	Deferred Revenue Expenses		
	Others		
	Total Miscellaneous expenditure		


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 नगरपालिका, बरही
 जिला-कटेली (म.स.)



Municipal Council Barhi
INCOME AND EXPENDITURE STATEMENT
For the period from 1 April 2021 to 31 March 2022

	Item/ Head of Account	Schedule No	Current Year (Rs)
A	INCOME		
	Tax Revenue	IE-1	42,62,371
	Assigned Revenues & Compensation	IE-2	1,90,91,375
	Rental Income from Municipal Properties	IE-3	7,53,938
	Fees & User Charges	IE-4	6,99,759
	Sale & Hire Charges	IE-5	47,925
	Revenue Grants, Contributions & Subsidies	IE-6	1,43,10,006
	Income from Investments	IE-7	51,085
	Interest Earned	IE-8	22,80,690
	Other Income	IE-9	-
	Total - INCOME		4,14,97,149
B	EXPENDITURE		
	Establishment Expenses	IE-10	1,34,63,457
	Administrative Expenses	IE-11	22,96,098
	Operations & Maintenance	IE-12	1,51,68,214
	Interest & Finance Expenses	IE-13	-
	Programme Expenses	IE-14	11,99,917
	Revenue Grants, Contributions & subsidies	IE-15	-
	Provisions & Write off	IE-16	-
	Miscellaneous Expenses	IE-17	-
	Depreciation		84,83,421
	Total - EXPENDITURE		4,06,11,107
C	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)</i>		8,86,042
D	Add/ Less: Prior period Items (Net)	IE-18	-
E	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)</i>		8,86,042
F	Less: Transfer to Reserve Funds		-
G	<i>Net balance being surplus/ deficit carried over to Municipal Fund (E-F)</i>		8,86,042


 प्रमुख नगरपालिका
 नगर प्रमुख

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)
11001	Property tax	
11002	Water tax	9,63,422
11003	Sewerage Tax	27,90,414
11004	Conservancy Tax	
11005	Lighting Tax	
11006	Education tax	
11007	Vehicle Tax	
11008	Tax on Animals	
11009	Electricity Tax	
11010	Professional Tax	
11011	Advertisement tax	
11012	Pilgrimage Tax	
11013	Export Tax	3,23,000
11051	Octroi & Toll	-
11080	Other taxes	1,85,535
	Sub-total	42,62,371
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-
	Sub-total	-
	Total tax revenue	42,62,371

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	17,25,458
12020	Compensation in lieu of Taxes / duties	1,73,65,917
12030	Compensations in lieu of Concessions	-
	Total assigned revenues & compensation	1,90,91,375

Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)
13010	Rent from Civic Amenities	7,53,938
13020	Rent from Office Buildings	-
13030	Rent from Guest Houses	-
13040	Rent from lease of lands	-
13080	Other rents	
	Sub-Total	
13090	Less: Rent Remission and Refunds	
	Sub-total	
	Total Rental Income from Municipal Properties	7,53,938

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

Account Code.	Particulars	Current Year (Rs.)
14010	Empanelment & Registration Charges	
14011	Licensing Fees	25,550
14012	Fees for Grant of Permit	3,66,853
14013	Fees for Certificate or Extract	2,681
14014	Development Charges	-
14015	Regularization Fees	-
14020	Penalties and Fines	35,562
14040	Other Fees	2,37,113
14050	User Charges	32,000
14060	Entry Fees	
14070	Service / Administrative Charges	
14080	Other Charges	
	Sub-Total	6,99,759
14090	Less: Rent Remission and Refunds	
	Sub-total	-
	Total income from Fees & User Charges	6,99,759

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)
15010	Sale of Products	-
15011	Sale of Forms & Publications	47,925
15012	Sale of stores & scrap	
15030	Sale of Others	
15040	Hire Charges for Vehicles	
15041	Hire Charges for Equipment	-
	Total Income from Sale & Hire charges - income head-wise	47,925

Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)
16010	Revenue Grant	1,43,10,006
16020	Re-imbursement of expenses	-
16030	Contribution towards schemes	-
	Total Revenue Grants, Contributions & Subsidies	1,43,10,006





Account Code	Particulars	Current Year (Rs.)
17010	Interest on Investments	
17020	Dividend	51,085
17030	Income from projects taken up on commercial basis	
17040	Profit in Sale of Investments	
17080	Others	
	Total Income from Investments	51,085

Account Code	Particulars	Current Year (Rs.)
17110	Interest from Bank Accounts	22,80,690
17120	Interest on Loans and advances to Employees	
17130	Interest on loans to others	
17180	Other Interest	
	Total - Interest Earned	22,80,690

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	-
	Total Other Income	-

Account Code	Particulars	Current Year (Rs.)
21010	Salaries, Wages and Bonus	1,25,14,755
21020	Benefits and Allowances	-
21030	Pension	8,50,478
21040	Other Terminal & Retirement Benefits	98,224
	Total establishment expenses	1,34,63,457

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Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)
22010	Rent, Rates and Taxes	
22011	Office maintenance	
22012	Communication Expenses	16,214
22020	Books & Periodicals	900
22021	Printing and Stationery	1,29,316
22030	Traveling & Conveyance	3,81,349
22040	Insurance	-
22050	Audit Fees	35,000
22051	Legal Expenses	-
22052	Professional and other Fees	10,14,548
22060	Advertisement and Publicity	4,07,553
22061	Membership & subscriptions	
22080	Other Administrative Expenses	3,11,218
	Total administrative expenses	22,96,098

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)
23010	Power & Fuel	41,47,092
23020	Bulk Purchases	-
23030	Consumption of Stores	
23040	Hire Charges	4,83,193
23050	Repairs & maintenance -Infrastructure Assets	56,19,077
23051	Repairs & maintenance - Civic Amenities	12,65,939
23052	Repairs & maintenance - Buildings	8,96,821
23053	Repairs & maintenance - Vehicles	2,80,504
23054	Repairs & maintenance - Furnitures	-
23055	Repairs & maintenance - Office Equipments	86,218
23056	Repairs & maintenance - Electrical Appliances	-
23059	Repairs & maintenance - Others	
23080	Other operating & maintenance expenses	23,89,370
	Total operations & maintenance	1,51,68,214.00

Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current Year (Rs.)
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	-
24080	Other Finance Expenses	-
	Total Interest & Finance Charges	-



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Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)
25010	Election Expenses	
25020	Own Programs	-
25030	Share in Programs of others	11,79,917
	Total Programme Expenses	20,000
		11,99,917

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)
26010	Grants [specify details]	
26020	Contributions [specify details]	-
26030	Subsidies [specify details]	-
	Total Revenue Grants, Contributions & Subsidies	-

Schedule IE-16: Provisions & Write off

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

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 Income (b)	-
	Total Prior Period (Net) (a-b)	-

Municipal Council Barhi
Receipts and Payments Account
For the period from 1 April 2021 to 31 March 2022

Account Code	Head of Account	Current Period Amount (Rs.)	Account Code	Head of Account	Current Period Amount (Rs.)
	Opening Balances*	9,95,66,568			
	Operating Receipts			Operating Payments	
110	Tax Revenue	3,23,000	210	Establishment Expenses	
120	Assigned Revenues & Compensations	1,90,91,375	220	Administrative Expenses	58,06,015
130	Rental income from Municipal Properties	6,65,295	230	Operations and Maintenance	22,96,098
140	Fees & User Charges	6,99,759	240	Interest & Finance Charges	1,28,67,780
150	Sale & Hire Charges	47,925	250	Programme Expenses	-
160	Revenue Grants, Contributions & Subsidies	-	260	Revenue Grants, Contributions & Subsidies	11,99,917
170	Income from Investments	22,80,690	270	Purchase of Stores	-
171	Interest Earned	-	271	Miscellaneous expenses	-
180	Other Income	-	285	Prior period	-
	Non-Operating Receipts-			Non-Operating Payments	
310	Mucipal Fund	-	330	Loan Repayment (secured Loan)	
331	Loans Received	-	331	Loan Repayment (Unsecured Loan)	
340	Deposits Received	96,000	340	Refund of Deposits	2,35,800
341	Deposits work	-	341	Deposit Work	
350	Grants and contribution for specific purposes	2,18,25,628	35020	Recoveries Payable	11,62,979
350	Other Liabilities	-	35011	Employee Liabilities	70,71,482
35090-01	Sale proceeds from Assets	-	35010	Creditors	-
35090-02	Realisation of Investment - General Fund	-	310	Muncipal fund	1,49,41,828
35090-02	Realisation of Investment - Other Funds	-	35080	Miscellaneous	-
420	Invenstment	-	36010	Provisions for Expense	-
35041	Revenue Collected in Advance	-	410	Acquisition / Purchase of Fixed Assets	94,50,178
	Loans & Advances to Employees (recovery)	-	412	Capital WIP	25,63,801
	Other Loans & Advances (recovery)	-	420	Investments - General Fund	-
431	Sundry depbtore	34,77,127	421	Investments - Other Funds	-
			430	Stock- in- hand	12,78,365
			460	Loan & Advance	-
				Closing Balances #	8,91,99,124
	TOTAL	14,80,73,367		TOTAL	14,80,73,367



 नगरपालिका प्रमुख
 Barhi, 14/03/2022
 (Seal of the Municipal Council Barhi, dated 14/03/2022)

BARHI NAGAR PARISHAD
STATEMENT OF CASHFLOW
(As On 31 March 2022)

Particulars	Current Year (Rs.)	2021-22 (AMOUNT IN RUPEES)
(A) Cash Flows from Operating Activities		
Gross Surplus Over Expenditure	8,86,042.00	8,86,042.00
<u>Add: Adjustments For</u>		
Depreciation	84,83,421.00	84,83,421.00
Interest And Finance Expenses	-	-
<u>Less: Adjustments For</u>		
Profit On Disposal Of Assets	-	-
Net Of Adjustments Made To Municipal Funds	1,49,41,828.20	1,49,41,828.20
Investment Income	-	-
Transfer To Reserves	1,03,44,895.00	1,03,44,895.00
Interest Income Received	22,80,690.00	(2,75,67,413.20)
Adjusted Income Over Expenditure Before Effecting Changes		
In Current Assets And Current Liabilities And Extraordinary Items		3,69,36,876.20
Changes In Current Assets And Current Liabilities		
(Increase)/Decrease In Sundry Debtors	(6,01,971.70)	
(Increase)/Decrease In Stock In Hand	(1,60,320.00)	
(Increase)/Decrease In Prepaid Expenses	-	
(Increase)/Decrease In Other Current Assets	-	
(Decrease)/Increase In Deposits Received	(1,39,800.00)	
(Decrease)/Increase In Deposits Work	-	
(Decrease)/Increase In Other Current Liabilities	7,22,860.00	
(Decrease)/Increase In Provisions	(1,17,490.00)	
Extra ordinary items (please specify)		(2,96,721.70)
Capital contribution		
Net Cash Generated from / (Used in) Operating Activities [A]		3,66,40,154.50
(B) Cash Flows from Investing Activities		
Purchase Of Fixed Assets And Cwip	1,03,44,895.00	
(Increase)/Decrease In Special Funds/ Grants	-	
(Increase)/Decrease In Earmarked Funds	-	
(Increase)/Decrease In Reserve ' Grant Against Fixed Asset'	1,03,44,895.00	
(Purchase) Of Investments	-	2,06,89,790.00
<u>Add:</u>		
Proceeds From Disposal Of Assets	-	
Proceeds From Disposal Of Investments	-	
Investment Income Received	22,80,690.00	22,80,690.00
Interest Income Received	-	2,29,70,480.00
Net cash generated from/(used in) investing activities [B]		
(C) Cash flows from Financing Activities		
<u>Add:</u>		
Loans From Banks/Others Received	-	
<u>Less:</u>		
Interest & Finance Expenses	-	
Net Cash Generated From/(Used In) Financing Activities [C]		
Net Increase/(Decrease) In Cash And Cash Equivalents (A+B+C)		5,96,10,634.50
Cash And Cash Equivalent At Beginning Of The Period		8,91,99,123.93
Cash and cash equivalent at end of the period		
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:		
Cash balances	8,91,99,123.93	8,91,99,123.93
Bank balances	-	-
Total Of The Breakup Of Cash And Cash Equivalents		

Municipal Council Barhi
Summary of Bank Balances
 As on 31.03.2022

Sr. No.	Name of The Bank and Branch	Bank Account Number	Specify the purpose for which the bank account is maintained	Balance as per Tally as on 31.03.2022	Balance as per Bank as on 31.03.2022
	2	3	4	5	6
1	State Bank of India	11232530114	Main Cash Book	47,84,382.00	47,92,912.21
2	State Bank of India	11232558415	Main Cash Book	16,48,891.00	16,80,640.00
3	State Bank of India	53033457885	Main Cash Book	7,16,91,796.93	7,15,80,695.93
5	Axis Bank	918010056530303	Grant Account	1,10,74,054.00	1,10,74,054.00
TOTAL				8,91,99,123.93	8,91,28,302.14


 मुख्य नगरपालिका प्रमुख (प्रशासकीय)
 नगरपालिका, बरही
 दिनांक-०८.०४.२०२२

MUNICIPAL COUNCIL BARHI
2021-22
BANK RECONCILIATION STATEMENT
SBI 114


Opening Balance As Per Pass Book			47,92,912.21
Opening Difference			(0.45)
Less -Amount CR In Pass Book But Not in CR Cash Book	Date	Amount	(11,787.00)
	28-04-2020	4,070.00	
	28-01-2021	1,717.00	
	20-05-2019	6,000.00	
		11,787.00	
Add -Amount DR In Pass Book But Not in CR Cash Book	Date	Amount	2,658.00
	10/03/2021	2,658.00	
		2,658.00	
Totling Mistake	Date	Cash Book	Passbook
	27/06/2019	588267	5,88,266.00
	18/03/2020	1400	2,000.00
Closing Balance As Per Cash Book			47,84,382.00
			47,84,382.00


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MUNICIPAL COUNCIL BARHI
2021-22
BANK RECONCILIATION STATEMENT
CBI 5854

Closing Balance As Per Pass Book		16,80,540.00
Add - Bank Charges		


 MUNICIPAL COUNCIL BARHI
 2021-22
 CBI 5854



MUNICIPAL COUNCIL BARIH
2021-22
BANK RECONCILIATION STATEMENT
SBI 7885 MARCH

Closing Balance As Per Pass Book			7,15,80,695.93
Add - Bank Charges	Date	Amount	354.00
	21/11/2020	354.00	
		354.00	
Add -Amount DR In Pass Book But Not in CR. Cash Book	Date	Amount	1,06,748.00
	28/03/2022	1,06,748.00	
		1,06,748.00	
Totling Mistake	Date	Cash Book	Passbook
	31/12/2020	47850	47,849.00
	31/12/2020	93857	97,857.00
Closing Balance As Per Cash Book			7,16,91,796.93


7,16,91,796.93





MUNICIPAL COUNCIL BARHI
2021-22
BANK RECONCILIATION STATEMENT
SBM/CM INFRA

Closing Balance As Per Pass Book	1,10,74,054.00
Closing Balance As Per Cash Book	1,10,74,054.00
	1,10,74,054.00


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Abstract Sheet for reporting on Audit Paras for Financial Year 2021-22

Name of ULB: BARHI

Name of Auditor: Jain Alok & Associates

s.no.	Parameters	Description			Observation in Brief	Suggestions
1	Audit of Revenue					
1	Revenue Tax	Recelpts	6	7	We observed growth in recovery in comparison to last year	NA
		Year 2020-21	Year 2020-21	% of Growth		
1	Property Tax	428244	502239	14.73		
2	Samekit Kar	201388	242420	16.93		
3	Urban Development Cess	157591	165893	5.00		
4	Education Cess	4638	5316	12.75		
	Sub Total	791861	915868			
	Non Tax Revenue					
1	Rent	487771	577014	15.47		
2	Water Tax	3390270	2687889	-26.13		
3	Other Tax/Fees	0	0	0.00		
	Sub Total	3746663	1764143			
	Grand Total	5078711	3105958			




Abstract Sheet for reporting on Audit Paras for Financial Year 2021-22

Name of ULB: BARHI

Name of Auditor: Jain Alok & Associates

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	Observation were listed in brief in point number-2 of Annexure-A of Audit Report is attached	System (E Nagar Palika Software) generated payments from financial reports should be matched with Maunal Cash Book. Grant Register should be updated and match with Cash Book Expenditures.
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)	Observation were listed in brief in point number-3 of Annexure-A of Audit Report is attached	Require books of Accounts As Per MPMAM ULB should maintain manually and update time to time. (like fixed assets register and Loan Register, Investment register)
4	Audit of FDR	we have checked FDR Register and found that although ULB is maintaining fixed Deposit register but it is not updated;	We have found ULB carried FDR balance in books with interest but not maintain All FDR in Investment register which is required to check interest for which period.	ULB should maintain Investment register and update time to time As Per Actual copy of FDR and Accrued Interest book in Recievables.
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.	Observation were listed in brief in point number-7 of Audit Report is attached	Procedure for Tender opening and performance Review should be carefully monitored and complied and finalized bid copy should be Keep.
6	Audit of Grants & Loans	We have checked and verified the Grants received from Central and State Government.	Observation were listed in brief in point number-8 of Audit Report is attached	Grant register should be update and balance regularly with it's utilization certificate. PMAY Grant, SBM Grant maintain compnent wise in Grant register. Account Section should be maintain befciciary wise Accounting as per the DPR and scheme componenets.
7	Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another	We observed that ULB closed many schemes bank A/C and that fund Transfred into main cash Book.	Observations releted to diversion of fund has been pointed out in point number-8 of Audit Report is attached	All the dependency of Capital work is Grant some time Revenue nature expenditure also dependes on State Grant and compensation, ULB have to create own Revenue Resources for utilization of own Capital and Revenue Needs.


 JAIN ALOK & ASSOCIATES
 Chartered Accountants
 10, 11-1204 (H.O.)



Abstract Sheet for reporting on Audit Paras for Financial Year 2021-22

Name of ULB: BARHI

Name of Auditor: Jain Alok & Associates

Parameters	Description	Observation in Brief	Suggestions
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.	36.57%	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	20.30%	We observed that the major source of capital expenditure is grants due to low recovery of taxes from public.	

मुख्य कार्यपालक अधिकारी
नगर पंचायत/नगरपालिका
जिला-कटनी (म.प्र.)

