

STATUTORY AUDIT REPORT

NAGAR PARISHAD, BHUA BICHHIYA

District -Mandla (M.P.)

(Financial Year: 2021-22)

KHARE PAMECHA & CO.

CHARTERED ACCOUNTANTS



KHARE PAMECHA & CO.
Chartered Accountants

Branch off.: Shop No. 03, Anand Apartment,
Home Science College Road, Jabalpur (M.P.)
H.O.: Goutam Nagar, Bhopal (M.P.) - 462011
M.No. - 9004695348
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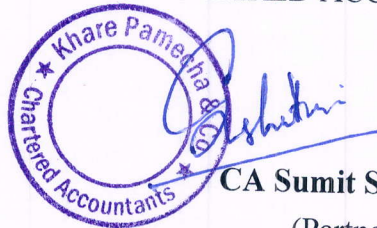
AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL BHUA BICHHIYA DISTRICT MANDLA** for the year ended 31st March 2022, which is in agreement with the books of account maintained by the said Municipal council. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above said concern so far as appears from our examination of books, subject to the comments given below:

1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.
3. In our opinion and to the best of our information and according to explanations given to us, the said accounts give a true and fair view in respect of Receipt & Payment Account for the year ending as on 31st March 2022.


Date:-09/10/2023


For KHARE PAMECHA & CO.
CHARTERED ACCOUNTANTS



CA Sumit Shastri
(Partner)

Mem. No. : 161894


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MUNICIPAL COUNCIL BHUA BICHHIYA DISTRICT MANDLA
AUDIT OBSERVATION


Audit of Revenue:

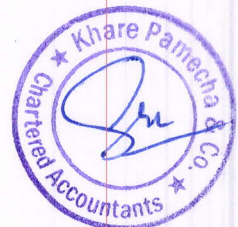
- We have audit all the resources of revenue
- Yes, we checked all the Revenue receipt from the counter file of Receipt Book and verified that the money received is also deposited in respected Bank Account.
- CMO gives 2 Working days for the Deposition of Money to the Bank but at the time of auditing we found that there is no delay in the Revenue Receipt and also deposited to the Bank time to time.
- Cash Book has been verified with Receipts and payments vouchers & ROKARIYA receipts cash book.
- No, Lapses in the Revenue Recovery and the payment has been done Quarterly and Monthly.
- FDRs have been made during the year and physically found there.
- No, we have not seemed any Investment on lesser interest rate.

Audit of Expenditure:

- We covered all the Expenditure during the process of Audit.
- While checking the Cashier Cash Book and Accountant Cash Book, all the bills and voucher are correct according to books however there are some little mistake are observed they are as follow :
- No mistake we found in monthly balance of the Cash Book.
- We verified that Expenditure of Particular schemes were not over Budget and expended according to guideline, directives, acts and rules issued by Government of India/ State Government.
- All the Expenses were under financial propriety and the Expenditure is according to the financial and administrative sanction accorded by the competent authority.


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- In our view, no such cases occurred in which appropriate section has not been taken, hence there is no need to report the instances to Commissioner/CMO.
- All Utilization certificates has been checked with expenses vouchers and tallied with income & expenditure records.
- As per the ULB guideline if the Fire Brigade going outside of Municipal Area there is some decide amount which has to be paid by the other MC/GP is not taken by the ULB.

Audit of Book Keeping:

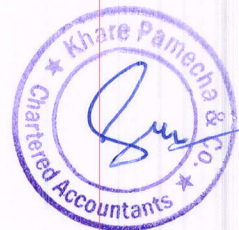
- We checked all the books of accounts which maintained by the Municipal Council. As per stock register entries are done.
- All registers in Excel has been maintained properly but not physically.
- There are no any Advances given to the employee During the Year.
- Bank reconciliation statement has been prepared by Municipal Council.
- All Receipts and payments have been entered in Grant Register.
- Grants register was complete.
- We examine and reconcile all the accounts of receipts and payments of fund for special purpose.

Audit of FDR's:

- We have checked all the FDR and reconciled the fund out of which such FDRs were prepared.
- NO FDRs/TDRs are kept at low rate of interest than the prevailing rate of interest.
- FDR's Interest Entries has been passed at the year end.


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Audit of Tender's:

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

Audit of Grant's & Loans:

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


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NAGAR PARISHAD BHUA BICCHIYA DIST. MANDLA (M.P.)
RECEIPT & PAYMENT ACCOUNT
FOR THE PERIOD 01.04.2021 TO 31.03.2022

Receipts	Amount	Amount	Payments	Amount	Amount
Opening Balance					
Bank Accounts	1,45,78,671	1,45,78,671	(1) Establishment Expens		
(1) Revenue Tax Receipts			Contribution- Provident Fund	25,63,470	
Education Tax- Current Year	80,672		GPF	63,091	
Education Tax- Previous Year	3,05,253		Remuneration & Fee-Mayor in Council	3,12,000	
Property Tax - Current Year	4,42,848		Pension	11,96,985	
Property Tax- Previous Year	5,39,689		Salaries & Allowances- Officer, Staff	1,24,46,882	
Samekit Kar- Current Year	96,042		Salary- Arriars	13,34,616	
Samekit Kar- Previous Year	1,42,058		Leave Encashment	29,732	
Urban Development Tax	1,09,155		Wages	54,79,228	
Urban Development Tax- Previous Year	1,18,230		Staff Training Expenses	21,400	2,34,47,404
Water Tax- Current Year	2,79,436		(2) Administrative Expenses		
Water Tax- Previous Year	3,18,745		Office Maintance	1,30,971	
Surcharge Tax	21,334		Water Expenses	27,270	
Advertisement Tax	10,200	24,63,662	Electricity Charges	18,04,471	
(2) Receipts of Grants			Web , Internet Expesnes	40,500	
Compensation- Octroi	1,17,38,985		Printing Expenses	1,37,568	
Grant- Amrit Yojna	24,12,000		Stationery Expnses	1,87,920	
Grant- 15th Central Finance Commission	49,63,000		Computer Consumables	33,959	
Grant- Other	66,49,983		Travel & Conveyance	3,500	
Grant- Mudrank Shulk	5,67,916		Fuel, Petrol & Diesel- Vehicle	16,49,121	
Grant- Mulbhoot	20,58,000		Insurance Vehicles	76,226	
Grant- Road Development	16,64,000		Audit Fees	35,000	
Grant-Sambal Yojna	90,000		Legal Fees	1,02,000	
Grant-FSTP Plant	5,30,000		Professional & Technical Fees	2,60,040	
Grant- State Finance Commission	16,33,000	3,23,06,884	Advertisement and Publicity	4,57,396	
(4) Rental Income From Municipal Propertie			Cultural Events	49,735	
Rent-Marriage Hall, Community Center	30,420		National Festival Celebration	56,266	
Mutation Fee	7,000		Religious Festival Celebration	46,840	
Shop Premium	3,70,57,623		Other Exp	2,09,649	53,08,432
Rent Saptahik Bazar	21,95,803		(3) Operations & Maintenance		
Rent Lease of Land Temporary Use	2,11,863	3,95,02,709	Bulk Purchase- Electrical Store	24,66,762	
(3) Other Fess & Charges			Bulk Purchase- Raw Water	6,02,400	
Registration of Labour	35		Bulk Purchase- Sanitation & Conservancy	12,20,367	
Cattle Pounding Fees	70,760		Bulk Purchase- Water Supply Store	2,33,565	
licensing Fees for Fish Mongar	992		Construction Material	6,09,308	
Permission Fee Building Plan	4,02,723		Dustbin For Distribute	88,200	
Diversion of Land Fee	31,240		Hire Charges-Vehicle	3,75,112	
Birt & Death Ceritificate Fees	2,144		Hire Charges- Machine	6,18,271	
Copy of Certificate/Extract Fee	1,008		Repair & Maintenance RCC Drain	7,900	
Parking Contract Fee	3,44,004		Repair & Maintance- Open Well	11,116	
Penalties and Fine	34,520		Repari & Maintance- Fogging Machine	24,995	
Application Fees	1,813		Repair & Maintenance Shop Building	85,260	
Connection Charges Water Supply	1,05,000		Repari & Maintance- Waterways	32,610	
Fee- RTI Act	146		Repari & Maintenance Public Toilets	13,365	
Septic Tank Clearance Charges	18,200		Repair & Maintance-Water Hand Pump	1,71,444	
User Charges Water Supply by tanker	500		Repair & Maintance-Vehicle	3,07,757	
Meter Rent Electricity	100		Repair & Maintance- Fire Tender	69,268	
Fir Extingushing Charges	13,170		Repair & Maintance-Computer	6,150	
NOC Charges	4,120		Repair & Maintance- Fan	460	
Animal Registration Fee	1,33,564	11,64,039	Repair & Maintance- Motor Pump	1,15,679	
(3) Sale & Hire Charges			Operation & Maintenance Animal Cage	7,500	
Hire Charges Road Rollers	6,000		Painting, Writing, Putai	60,243	71,27,732
Sale of Tender Paper	12,64,000		(4) Programme Expenses		
Sale of Ration Card & Other Forms	500	12,70,500	Election Expenses	52,870	
(6) Bank Interest			Own Programme	1,61,920	
			Social Security Scheme Expenses	65,200	2,79,990
			(5) Other Deduction		
			Recoverise Payble- Profession Tax	8,600	
			Recoveries Payble-TDS	2,37,403	

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Bank Interest Income	3,58,180	3,58,180	Recoveries Payble Gst TDS	1,77,639	
(7) Earn Money Deposit - Received	1,01,08,500	1,01,08,500	Other Deduction	93,575	5,12,217
(8) Other Income Miscellaneous	4,59,234	4,59,234	(6) Other Payment		
			Bank Charge	117	
			Earnest Money Deposit - Refunded	75,43,200	
			Security Deposit - Refunded	5,97,377	
			Hudco Loan Secured	8,52,662	
			Advance to Employees	15,000	90,08,356
			(7) Fixed Assets		
			Motor Pump Machine	6,500	
			Hydrolic Plastic Welding Machine	4,77,143	
			Single Double Shaft Seeder Machine	4,78,297	
			Single Shaft Seeder Machine	1,94,040	
			Concrete Breaker Hammer Machine	15,100	
			GPS System	17,000	
			Customer Feedback Machine	13,570	
			Road Cutter Machine	14,560	
			Almirah	8,200	
			LED	12,000	
			Table	10,150	
			Rcc Road	71,12,103	
			Rcc Drain	21,64,889	
			WBM Road	21,44,068	1,26,67,620
			Fixed Deposit		1,00,00,000
			Closing Balance		
			Bank Accounts		3,38,60,628
Total		10,22,12,379	Total		10,22,12,379

For KHARE PAMECHA & CO.
Chartered Accountants

CA Sumit Shastri
(Partner)
Mem. No. : 161894



For Municipal Council Bhua Bichhiya

Accounts Officer

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