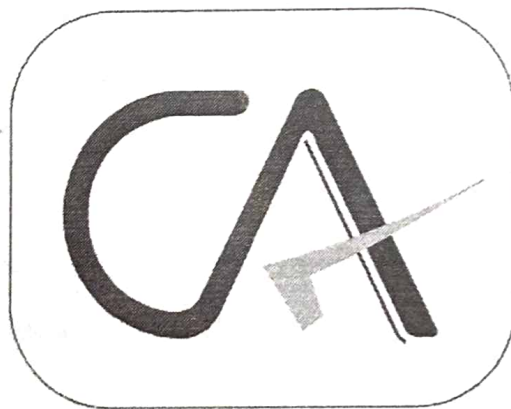


AUDIT REPORT
OF
MUNICIPAL COUNCIL
BUDHAR
DISTRICT - SHAHDOL

Year 2021-22



Auditor

PRAMOD K. SHARMA & CO.

Chartered Accountants



PRAMOD K. SHARMA & CO.

Chartered Accountants

HEAD OFFICE : 11 & 12, IInd Floor, Sarnath Commercial Complex, Opp. Board Office, Shivaji Nagar, Bhopal – 462016
MOBILE NO. (+91) 94250-15041, 95892-51041, Phone No. (0755) 4273005, 2670003
E-mail : pksharma_com@rediffmail.com

AUDIT REPORT

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

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, they said accounts give a true and fair view in respect of Receipt & Payment Account for the year ending as on 31st March 2022.

Date:-10/11/2022

Place:-Bhopal

UDIN: - 22076883BCRYJS1823

For PRAMOD K. SHARMA & CO.

CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर परिषद बुंदार
जिला-शहदोल (म.प्र.)



CA Pramod K Sharma
(Partner)

Mem. No. : 07688

Branches : Rudrapur, Jalandhar, Saharanpur, Indore, Gwalior, Shahdol, Delhi, Rewa, Khurai and kullu (H.P.)

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AUDIT OBSERVATION

(अंकेक्षण अबलोकन)

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(प्राप्ति भुगतान खाता)

INCOME & EXPENDITURE ACCOUNT

(आय व्यय खाता)

BANK RECONCILIATION STATEMENT

(बैंक समाधान पत्रक)

GRANTS BOOK

(अनुदान पत्रक)

ABSTRACT SHEET

MUNICIPAL COUNCIL BURHAR

AUDIT OBSERVATIONS

Audit of Revenue

We have checked the revenue resources On the basis of examination of council revenue, our audit observations are as follow -

- We have audited the resources of revenue on the sample basis.
- Yes, we checked some Revenue receipts from the counter file of Receipt Book and verified that the money received is deposited timely in respective Bank Account on time.
- 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 deposit the amount of revenue collected.
- Annual recovery sheet was provided and we comment that a good revenue collection was done by the council. Since quarterly sheet is not available so we are unable to comment upon comparison of quarter wise revenue collection.
- No, we have not seemed any Investment on lesser interest rate.
- Receipts & payments account has been provided by the council which is enclosed with this report.



Audit of Expenditures

On the basis of examination of several expenses, our audit observations are as follow -

- We covered the Expenditures on the sample basis during the process of Audit.
- We have checked entries in cash book with respective vouchers and found them satisfactory.
- While checking Accountant Cash Book, all the bills and vouchers were satisfactory according to books. However some irregularities were found during the audit of vouchers which were rectified at the time and suggested to pay attention in future.
- No mistake was found in monthly balance of the Cash Book.
- We verified that Expenditures of Particular schemes were not over Budget and expended according to guidelines, directives, acts and rules issued by Government of India/ State Government.
- All the Expenses were under financial propriety and the Expenditure was according to the financial and administrative sanction accorded by the competent authority.
- In our view, no such material cases were observed in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.



Audit of Book Keeping

- We checked the books of accounts which were maintained and provided during the audit by the Municipal Council.
- Double entry accounting system is not being practiced by the council so we are unable to comment upon several necessary aspects of accounting.
- Except Cash book, some of registers/records were found with irregularities regarding maintenance. Observations in respect of records of ULB are as follows -

Accounts Department

Audit observations about accounts department are as follows -

- EMD and SD registers were not found during the audit.
- Advances were not given during the year so there is no need to maintain advance register for the current year.
- Grant register should be maintained in approved format and duly verified by CMO.
- Other necessary records have been maintained and found satisfactory.



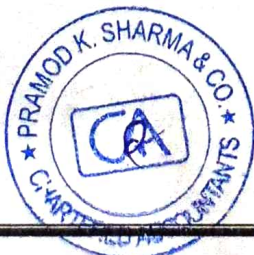
Store Department

During the examination of stock records, we found that proper records were maintained and balances of items were brought forward from previous year properly. Although at some pages, we found that signatures of recipient of materials were not found.

- As per section 147 (1) under chapter - VI of Madhya Pradesh (Accounts and Finance) Rules, 2018, all movable and immovable Fixed Assets will be recorded in the Fixed Assets Register which was not found during the audit.
- As per section 174 (1) under chapter - VIII of Madhya Pradesh (Accounts and Finance) Rules, 2018, Stock or material will be issued only after obtaining duly authorized demand letter from respective department. We suggest the council to obtain such demand letters for issuing the store material.

Revenue Department

During the examination of revenue records, we found that proper records were maintained and balances of dues were brought forward from previous year properly. Amount collected has been duly deposited on time. As per recovery sheet, a good revenue collection has been done but council must prepared such policies which can be helpful in recovery of revenue from various heads.



Water Supply Department

During the examination of water supply records, we found that -

- Record of repairing of motor pumps, hand pumps, pipe lines was maintained in stock register only.
- Chemical usage register was not found during the audit.

Establishment Department

- Charge file or register was not found during the audit. So we are unable to verify the accountability of staff.

PWD Department

During the examination of PWD department records, we observed & suggested that -

- As per section 139 (1) under chapter - V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Construction register will be maintained by the council which was duly suggested to maintain.
- As per section 139 (2) under chapter - V of Madhya Pradesh (Accounts and Finance) Rules, 2018, The council Engineer or PWD in charge has to examine the stock and construction register at least once in 6 months but we have not found such examination during the audit which is suggested to practice.



- As per section 141 read with section 138 under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Engineer or department in-charge will have to maintained stock record for recording each and every purchase of materials. During the audit of the PWD department we have suggested to maintain such record for better understanding and maintenance of record. Tender Register was not found during the audit.
- Repairing and maintenance register should be maintained and updated timely.
- Tender register was not maintained by the council.

Audit of FDRs

- While auditing, we found that there was 5 FDRs found at the end of the year.

Sr. no.	Bank	FDR A/c no.	Balance as on 31/03/22
1	SBI	38541497800	5000000.00
2	UBI	326903030190500	9101885.00
3	UBI	326903030186948	559626.00
4	HDFC Bank	50100455666353	10171038.00
5	Axis Bank	921040051105554	3417394.00

- FDR register has been maintained but not updated. Since FDR register was not found updated at the time of audit so we are unable to comment upon accrued interest. Although as per our observation, accrued interest has not been accounted for in cash book.



Audit of Tenders

- During the audit we examined some tender files. On the basis of examination the given files and note sheets attached with the vouchers, we found that tender process has been followed by the council. Although some irregularities were found and suggested to rectify them and pay attention in future properly.
- As per section 121 read with section 86 under chapter-V of Madhya Pradesh Municipal (Accounts & Finance) Rule, 2018 and Letter of Department of Urban Administration and development, Ministry Bhopal, M.P. government, letter no./2022-23/87 dated 06/08/2022, E-tendering must be done in case of purchase costing above one lakh rupees. It is suggested to council to comply with the regulations.
- No Bank guarantee has been received by the council.

Audit of Grants & Loans

During the audit, we found some observations about grants are as follows -

- We examined all the grants received from the Central/State government and their utilization on sample basis.
- During the Audit, we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital except that all grants have been used for the purpose for which grants have received.

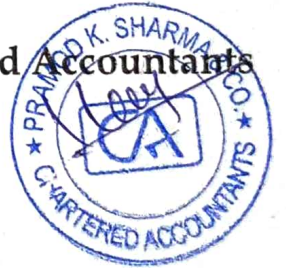


- During the year, council has paid total Rs. 8179390.00 towards loan installments as per Receipt & Payment A/c produced by the council. As per our observation there are no dues towards principal or interest.
- Loan register has been maintained but not updated

मुख्य नगर पालिका अधिकारी
नगर परिषद बुढ़ार
जिल्हा-शहडोल (म प्र)

PRAMOD K. SHARMA & CO.

Chartered Accountants



Pramod Kumar Sharma
(Partner)

As On 31.03.2022

For Pramod K. Sharma & Co.
Chartered Accountant
CA Pramod K. Sharma
(Partner)

For Pramod K. Sharma & Co.

Chartered Accountant

CA Pramod

मुख्य नगर पालिका अधिकारी
नगर परिषद बुधर
जिला-शहडोल (म.प्र.)

Schedule RP-01 : Assigned Revenues & Compensation

Particulars	Amount
Compensation-Octroi (चुंगी)	2,48,09,524.00
Compensation-Passenger Tax (यात्री कर)	16,59,000.00
Compensation-Stamp Duties (मुद्रांक शुल्क)	17,19,988.00
Total : Assigned Revenues & Compensation	2,81,88,512.00

Schedule RP-2 : Deposits Received

Particulars	Amount
Earnest Money Deposit (अमानत प्राप्त)	34,500.00
Total : Deposits Received	34,500.00

Schedule RP-3 : Fees & User Charges

Particulars	Amount
Compounding	1,30,764.00
Connection Charges-Water Supply (नल कनेक्शन)	15,037.00
Fee-Application (आवेदन शुल्क)	20,441.00
Fee-Copy of Certificate/Extract (प्रमाण पत्र शुल्क)	32,770.00
Fee - Marriage Registration (विवाह पंजीयन)	780.00
Fee-RTI Act	360.00



Mutation Fee (नामांतरण शुल्क)	1,01,930.00
Other Income (अन्य आय)	16,86,324.00
Penalty & Fine-User Charges (अर्थदंड)	1,000.00
Penalty & Fine-User Charges (भवन निर्माण)	2,38,750.00
Penalty & Fine-User Charges (विलम्ब शुल्क)	27,412.00
Permission Fee - Building Planning (भवन अनुमति)	2,78,705.00
Rain Water Harvesting	2,87,000.00
User Charges-Septic Tank Cleaning (सेप्टिक टैंक सफ)	45,000.00
User Charges-Water Supply by Tanker (पानी टैंकर)	43,500.00
Water - Dis-Connection Charges (नल विच्छेदन)	25,250.00
Total : Fees & User Charges	29,35,023.00

Schedule RP-4 : Grants,Contribution for specific purposes

Particulars	Amount
Grant GoI - 15th Finance (15 वित्त आयोग)	98,86,000.00
Grant GoI - PMAY (प्रधान मंत्री आवास योजना)	1,03,70,000.00
Grant GoMP - Antyoshti sahayta (अंत्योस्ती सहायता)	1,00,000.00
Grant GoMP - Vehicle - JCB Machinery	25,00,000.00
Grant GoMP - MLA LAD Fund (विधायक निधि)	40,000.00
Grant GoMP- Mulbhoot (मूलभूत सुविधा)	50,60,000.00
Grant GoMP- Road Development (सड़क मरम्मत)	30,81,000.00
Grant GoMP - State Finance Commission (राज्य वित्त आयोग)	46,60,219.00
Total : Grants,Contribution for specific purposes	3,56,97,219.00



Schedule RP-5 : Rental Income from Municipal Properties

Particulars	Amount
Rent-Market (बाजार बछक)	1,38,530.00
Total : Rental Income from Municipal Properties	1,38,530.00

Schedule RP-6 : Sale & Hire Charges

Particulars	Amount
Sale-Tender (टेंडर से आय)	1,22,600.00
Sale - Ration Card & Other Forms	240.00
Total : Sale & Hire Charges	1,22,840.00

Schedule RP-7 : Tax Revenue

Particulars	Amount
Education Cess - Current - (शिक्षा उपकर चालू)	1,36,857.00
Education Cess - O/s - (शिक्षा उपकर बकाया)	1,64,497.00
Property Tax - Current - (संपत्तिकर चालू)	6,42,358.00
Property Tax - O/s - (संपत्तिकर बकाया)	8,32,980.00
Samekit Kar - Consolidated - Current (समेकित कर चालू)	95,880.00
Samekit Kar - Consolidated - O/s (समेकित कर बकाया)	1,83,520.00
Surcharge Tax on others (सर्चाज)	18,528.00
Urban Development Cess - Current (नगरीय विकास उपकर चालू)	1,36,857.00
Urban Development Cess - O/s (नगरीय विकास उपकर बकाया)	1,60,274.00
Water tax - Current (जल कर चालू)	2,54,537.00
Water tax - O/s (जल कर बकाया)	1,95,713.00
Total : Tax Revenue	28,22,001.00



Schedule RP-8 : Income from Investments

Particulars	Amount
Income from Investments (व्याज प्राप्त)	20,98,947.00
Total : Income from Investments	20,98,947.00

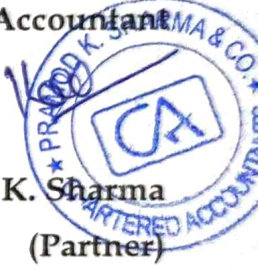
Date :

Place :

मुख्य नगर पालिका अधिकारी
नगर पञ्चद बुद्धार
जिला-शहडोल (म प्र)

For Pramod K. Sharma & Co.
Chartered Accountant

CA Pramod K. Sharma
(Partner)



Schedule RP-09 : Administrative Expenses (प्रशासनिक व्यय)

Particulars	Amount
Advertisement Expense (विज्ञान व्यय)	60,090.00
Audit Fee - Internal For external Agencies	81,200.00
Consultancy Fee & Charge - DPR (सलाहकार फीस)	3,01,600.00
Electrical store (विधुत सामग्री क्रय)	51,63,232.00
Electricity Expense (विधुत बिल)	81,23,603.00
Fuel, Petrol & Diesel-(डीजल व्यय)	13,67,979.00
Total : Administrative Expenses	1,50,97,704.00

Schedule RP-10 : Capital Work-in-Progress

Particulars	Amount
Construction - Roads & Bridges-Concrete Road (रोड निर्माण)	44,11,846.00
Construction - Sewerage Drainage - Drain open (नाली निर्माण)	11,07,091.00
Total : Capital Work-in-Progress	55,18,937.00



Schedule RP-11 : Deposit Paid

Particulars	Amount
Return - Earnnest Money Deposit	3,95,662.00
Total : Deposit Paid	3,95,662.00

Schedule RP-12 : Establishment Expenses

Particulars	Amount
Remuneration & Fee - Mayor - in - Council (परिषद मानदेय)	2,70,600.00
Salaries & Allowances-(वेतन स्थाई कर्मचारी)	2,12,38,768.00
Travelling Allowances	24,765.00
Wages-Temporary Staff (वेतन अस्थाई कर्मचारी)	65,92,999.00
Total : Establishment Expenses	2,81,27,132.00

Schedule RP-13 : Fixed Assets

Particulars	Amount
Vehicle - JCB Purchased	25,00,000.00
Vehicle - Others Purchased	22,80,590.00
Total : Fixed Assets	47,80,590.00



Schedule RP-14 : Interest & Finance Charges

Particulars	Amount
Loan Payment	7,40,836.00
Mukhya Mantri Payjal Loan	74,38,554.00
Total : Interest & Finance Charges	81,79,390.00

Schedule RP-15 : Operations & Maintenance

Particulars	Amount
Bulk Purchase-Stationery (लेखांकन सामग्री क्रय)	53,847.00
Other Expenses - (अन्य व्यय)	37,39,464.00
R & M-Vehicle (वाहन मरम्मत)	3,05,713.00
Sanitation/Conservancy Material (सफाई सामग्री क्रय)	21,77,237.00
Social Welfare	1,62,771.00
Water Ways Material (जल प्रदाय सामग्री क्रय)	37,13,521.00
Total : Operations & Maintenance	1,01,52,553.00

Schedule RP-16 : Recoveries payable - Expenses

Particulars	Amount
Duties / Taxes - Expenses (कर भुगतान)	-
Total : Recoveries payable - Expenses	-

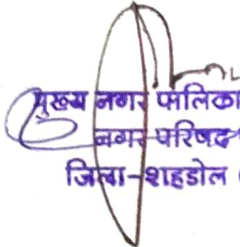


Schedule RP-17 : Scheme Expenses

Particulars	Amount
Scheme Expenses - PMAY - (आवस योजना)	2,24,70,000.00
Scheme Expenses - Swachhata Mission - (स्वच्छता मिशन)	29,73,654.00
Scheme Expenses - अन्त्योस्ती सहायता	1,50,000.00
Scheme Expenses - विधायक अनुदान	6,96,926.00
Total : Scheme Expenses	2,62,90,580.00

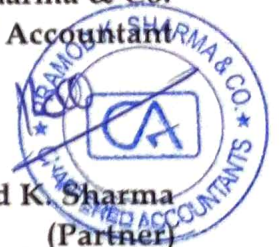
Date :

Place :


मुख्य नगर पालिका अधिकारी
नगर परिषद बुटार
जिला-शहडोल (म प्र)

For Pramod K. Sharma & Co.
Chartered Accountant

CA Pramod K. Sharma
(Partner)



MUNICIPAL COUNCIL BURHAR

District- Shahdol

INCOME & EXPENDITURE ACCOUNT

As On 31.03.2022

Head of Expenditure	Schedule No.	Municipal Council Burhar		Head of Income	Schedule No.	Municipal Council Burhar	
		1-Apr-21	31-Mar-22			1-Apr-21	31-Mar-22
REVENUE / CAPITAL EXPENDITURE			5,83,43,083.60	REVENUE/CAPITAL RECEIPT			5,27,68,545.35
Administrative Expenses (प्रशासनिक व्यय)	IE-07	1,50,97,704.00		Assigned Revenues & Compensation	IE-01	2,81,88,512.00	
Establishment Expenses (स्थापना व्यय)	IE-08	2,81,27,132.00		Fees & User Charges (शुल्क / उपभोक्ता प्रभार)	IE-02	29,35,023.00	
Interest & Finance Charges (व्याज / वित्त प्रभार)	IE-09	11,45,114.60		Grants, Contribution for specific purposes		1,64,62,692.35	
Operations & Maintenance (परिचालन / अनुरक्षण)	IE-10	1,01,52,553.00		Rental Income from Municipal Properties	IE-03	1,38,530.00	
Scheme Expenses -(योजना व्यय)	IE-11	38,20,580.00		Sale & Hire Charges (विक्रय / भाडा प्रभार)	IE-04	1,22,840.00	
				Tax Revenue (करों से आय)	IE-05	28,22,001.00	
				Income from Investments (व्याज प्राप्त)	IE-06	20,98,947.00	
				EXCESS OF EXPENDITURE OVER INCOME			55,74,538.25
			5,83,43,083.60				5,83,43,083.60

For Pramod K. Sharma & Co.
Chartered Accountants
CA Pramod K. Sharma
(Partner)

प्रमोद कुमार शर्मा
जिला-शहडोल (प्र.प्र.)

Schedule IE-01 : Assigned Revenues & Compensation

Particulars	Amount
Compensation-Octroi (चुंगी)	2,48,09,524.00
Compensation-Passenger Tax (यात्री कर)	16,59,000.00
Compensation-Stamp Duties (मुद्रांक शुल्क)	17,19,988.00
Total : Assigned Revenues & Compensation	2,81,88,512.00

Schedule IE-02 : Fees & User Charges

Particulars	Amount
Compounding	1,30,764.00
Connection Charges-Water Supply (नल कनेक्शन)	15,037.00
Fee-Application (आवेदन शुल्क)	20,441.00
Fee-Copy of Certificate/Extract (प्रमाण पत्र शुल्क)	32,770.00
Fee - Marriage Registration (विवाह पंजीयन)	780.00
Fee-RTI Act	360.00
Mutation Fee (नामांतरण शुल्क)	1,01,930.00
Other Income (अन्य आय)	16,86,324.00
Penalty & Fine-User Charges (अर्थदंड)	1,000.00
Penalty & Fine-User Charges (भवन निर्माण)	2,38,750.00
Penalty & Fine-User Charges (विलम्ब शुल्क)	27,412.00
Permission Fee - Building Planning (भवन अनुमति)	2,78,705.00
Rain Water Harvesting	2,87,000.00
User Charges-Septic Tank Cleaning (सेप्टिक टैंक सफ)	45,000.00
User Charges-Water Supply by Tanker (पानी टैंकर)	43,500.00
Water - Dis-Connection Charges (नल विच्छेदन)	25,250.00
Total : Fees & User Charges	29,35,023.00



Schedule IE-03 : Rental Income from Municipal Properties

Particulars	Amount
Rent-Market (बाजार बढक)	1,38,530.00
Total : Rental Income from Municipal Properties	1,38,530.00

Schedule IE-04 : Sale & Hire Charges

Particulars	Amount
Sale-Tender (टेंडर से आय)	1,22,600.00
Sale - Ration Card & Other Forms	240.00
Total : Sale & Hire Charges	1,22,840.00

Schedule IE-05 : Tax Revenue

Particulars	Amount
Education Cess - Current - (शिक्षा उपकर चालू)	1,36,857.00
Education Cess - O/s - (शिक्षा उपकर बकाया)	1,64,497.00
Property Tax - Current - (संपत्तिकर चालू)	6,42,358.00
Property Tax - O/s - (संपत्तिकर बकाया)	8,32,980.00
Samekit Kar - Consolidated - Current (समेकित कर चालू)	95,880.00
Samekit Kar - Consolidated - O/s (समेकित कर बकाया)	1,83,520.00
Surcharge Tax on others (सर्चाज)	18,528.00



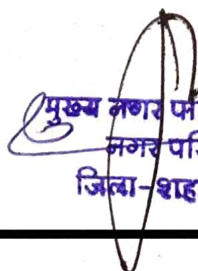
Urban Development Cess - Current (नगरीय विकास उपकर चालू)	1,36,857.00
Urban Development Cess - O/s (नगरीय विकास उपकर बकाया)	1,60,274.00
Water tax - Current (जल कर चालू)	2,54,537.00
Water tax - O/s (जल कर बकाया)	1,95,713.00
Total : Tax Revenue	28,22,001.00

Schedule IE-6 : Income from Investments

Particulars	Amount
Income from Investments (व्याज प्राप्त)	20,98,947.00
Total : Income from Investments	20,98,947.00

Date :

Place :


 मुख्य नगर पालिका अधिकारी
 नगर परिषद बुटार
 जिला-शहडोल (म.प्र.)

For Pramod K. Sharma & Co.
Chartered Accountant

CA Pramod K. Sharma
(Partner)



Schedule IE-07 : Administrative Expenses (प्रशासनिक व्यय)

Particulars	Amount
Advertisement Expense (विज्ञापन व्यय)	60,090.00
Audit Fee - Internal For external Agencies	81,200.00
Consultancy Fee & Charge - DPR (सलाहकार फीस)	3,01,600.00
Electrical store (विधुत सामग्री क्रय)	51,63,232.00
Electricity Expense (विधुत बिल)	81,23,603.00
Fuel, Petrol & Diesel-(डीजल व्यय)	13,67,979.00
Total : Administrative Expenses	1,50,97,704.00

Schedule IE-08 : Establishment Expenses

Particulars	Amount
Remuneration & Fee - Mayor - in - Council (परिषद मानदेय)	2,70,600.00
Salaries & Allowances-(वेतन स्थाई कर्मचारी)	2,12,38,768.00
Travelling Allowances	24,765.00
Wages-Temporary Staff (वेतन अस्थायी कर्मचारी)	65,92,999.00
Total : Establishment Expenses	2,81,27,132.00

Schedule IE-09 : Interest & Finance Charges

Particulars	Amount
Loan Payment	1,03,717.04
Mukhya Mantri Payjal Loan	10,41,397.56
Total : Interest & Finance Charges	11,45,114.60



Schedule IE-10 : Operations & Maintenance

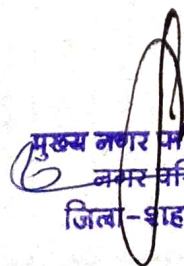
Particulars	Amount
Bulk Purchase-Stationery (लेखांकन सामग्री क्रय)	53,847.00
Other Expenses - (अन्य व्यय)	37,39,464.00
R & M-Vehicle (वाहन मरम्मत)	3,05,713.00
Sanitation/Conservancy Material (सफाई सामग्री क्रय)	21,77,237.00
Social Welfare	1,62,771.00
Water Ways Material (जल प्रदाय सामग्री क्रय)	37,13,521.00
Total : Operations & Maintenance	1,01,52,553.00

Schedule IE-11 : Scheme Expenses

Particulars	Amount
Scheme Expenses - Swachhata Mission - (स्वच्छता मिशन)	29,73,654.00
Scheme Expenses - अन्त्योस्ती सहायता	1,50,000.00
Scheme Expenses - विधायक अनुदान	6,96,926.00
Total : Scheme Expenses	38,20,580.00

Date :

Place :


 मुख्य नगर पालिका अधिकारी
 नगर परिषद बुद्धर
 जिला-शहडोल (म प्र)

For Pramod K. Sharma & Co.
 Chartered Accountant

CA Pramod K. Sharma
 (Partner)



Bank Balance Sheet
Burhar Municipal Council 2021-22
April 2021 - March 2022

S.No	Bank Name	Account No.	Bank Balance		Cash Book Balance		Opening Difference	Closing Difference
			Opening Balance	Closing Balance	Opening Balance	Closing Balance		
1	State Bank of India	10904739031	3,88,37,787.35	-				
2	State Bank of India(FDR)	38541497800	50,35,444.00	50,00,000.00				
3	IDBI Bank	1596104000028750	21,73,709.00	22,39,475.00				
4	Central Bank of India	3467391478	74,18,384.57	25,94,261.77				
5	Bank of India	941520110000182	1,07,43,634.96	51,28,897.92				
6	Allahabad Bank	55432273918	26,972.00	27,763.00				
7	Union Bank of India	326902012046646	13,72,277.00	14,13,554.00				
8	Union Bank of India	32690201004611	1,76,41,187.00	4,26,23,290.50				
9	Union Bank of India	326902012010428	1,21,05,033.36	7,142.36				
10	Union Bank of India(FDR)	326903030190500	86,51,546.00	91,01,885.00				
11	Union Bank of India(FDR)	326903030186948	5,30,933.00	5,59,626.00				
12	Punjab National Bank	660100010005-3389	1,89,892.90	1,95,430.10	11,52,78,832.22	8,87,73,856.22		0.35
13	Punjab National Bank	660100210001-2203	14,45,788.00	14,88,609.20				
14	Jila Sahakari Bank	6850020-16014	5,34,961.22	8,35,915.22				
15	Jila Sahakari Bank	6850020-08229	2,22,992.00	-				
16	Jila Sahakari Bank	6850020-14889	4,029.00	-				
17	Jila Sahakari Bank	6850020-13727	51,964.90	-				



18	HDFC Bank	50100236504376	33,77,729.30	33,79,783.30				
19	HDFC Bank(FDR)	50100455666353	-	1,01,71,036.00				
20	Axis Bank(FDR)	9180100-965541758	31,17,578.00	32,81,659.00				
21	Canara Bank	4726101000592	16,27,222.66	5,50,852.00				
22	Central Bank of India	1424246913	1,69,766.00	1,74,676.20				
Total			11,52,78,832.22	8,87,73,856.57	11,52,78,832.22	8,87,73,856.22	-	0.35

For Pramod K. Sharma & Co.
Chartered Accountant



मुख्य नगर फालिगु अधिकारी
नगर परिषद बुझार
जे/बा-शहडोल (म प्र)

MUNICIPAL COUNCIL BURHAR
DISTRICT - SHAHDOL

GRANT REGISTER YEAR 2021-22

S.No	NAME OF GRANT'S	OPENING BALANCE	DURING THE YEAR RECEIVED	DURING THE YEAR EXPENSES	CLOSING BALANCE
1	Moolbhut Suvidha (मूलभूत सुविधा)	36,33,603.00	50,60,000.00	76,55,460.00	10,38,143.00
2	State Finance Commission (राज्य वित्त आयोग)	9,82,000.00	46,60,219.00	54,61,467.00	1,80,752.00
3	Road Development (सड़क मरम्मत/विकास)	17,82,898.00	30,81,000.00	41,12,360.00	7,51,538.00
4	विशेष निधि	25,00,000.00			25,00,000.00
5	PMAY - (ग्राम मंत्री आवास योजना)	1,21,05,033.00	1,03,64,967.00	2,24,70,000.00	-
6	15th Finance Commission (१५ वित्त आयोग)	69,76,349.00	98,86,000.00	66,91,313.00	1,01,71,036.00
7	विशेष आर्थिक सहायता	36,39,000.00			36,39,000.00
8	मु.मं. शहरी पेयजल योजना	1,77,54,389.00			
9	मु.मं. शहरी अधोसंरचना योजना	60,14,071.00	15,00,000.00	56,14,736.00	1,21,39,653.00
10	मु.मं. शहरी स्वच्छता मिशन	8,02,019.00		49,19,810.00	25,94,261.00
11	जिला खनिज मद	65,428.00			
		5,62,54,790.00	3,45,52,186.00	5,69,25,146.00	3,38,81,830.00

For Pramod K. Sharma & Co.
Chartered Accountant
CA Pramod K. Sharma
(Partners)
SHARMA & CO. SANKAR
CHARTERED ACCOUNTANTS

[Signature]
मुख्य नगर पालिका अधिकारी
नगर परिषद बुहार
जिला-शहदोल (म.प्र.)

REVISED ABSTRACT SHEET FOR REPOTION ON AUDIT PARAs FOR FINANCIAL YEAR 2021-22

NAME OF ULB :- BURHAR
NAME OF AUDITOR :- PRAMOD K. SHARMA & CO.

Sr No	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
		2020-21	2021-22	% of Growth		
1	Audit of Revenue					
	A. REVENUE COLLECTION					
a.	Property Tax	25,34,273.00	14,75,338.00	-41.78%	Property tax collection has decreased worstly.	Council should take strict action towards generating the revenue and pay deep attention for removing this negativity.
b.	Consolidated Tax	6,15,301.00	2,79,400.00	-54.59%	Consolidated tax collection has decreased worstly.	Council should take strict action towards generating the revenue and pay deep attention for removing this negativity.
c.	Devlopment Cess	4,35,971.00	2,97,131.00	-31.85%	Dvelopment cess collection has decreased worstly.	Council should take strict action towards generating the revenue and pay deep attention for removing this negativity.
d.	Education Cess	4,35,971.00	3,01,354.00	-30.88%	Cess collection has decreased with a considerable rate.	Council should take strict action towards generating the revenue and pay deep attention for removing this negativity.
TOTAL (A)		40,21,516	23,53,223			

	B. NON REVENUE COLLECTION					
a.	Rent of Land & Buliding/Shops	3,03,880.00	1,38,530.00	-54.41%	Rent collection has decreased worstly.	Council should take strict action towards generating the revenue and pay deep attention for removing this negativity.
b.	Water Tax	6,24,814.00	4,50,250.00	-27.94%	Water tax collection has decreased with a considerable rate.	Council should take strict action towards generating the revenue and pay deep attention for removing this negativity.
c.	Solid Wastage Management		-	0.00%	No comments	No comments
d.	Other Fees & Taxes	78,21,765.00	29,53,551.00	-62.24%	Other Taxes and Fees collection has decreased worstly.	Council should take strict action towards generating the revenue and pay deep attention for removing this negativity.
TOTAL (B)		87,50,459	35,42,331			

GRANT TOTAL (A) + (B) 1,27,71,975.00 58,95,554.00



Sr No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	Bills and vouchers were found with some irregularities.	Bills were duly associated with the vouchers but TDS and GST compliances were not followed completely.	Council should maintain a decorum in respect of completeness of vouchers and comply with rules and regulations.
3	Audit of Book Keeping	We checked the books of records which maintained and made available for us during the audit by the Municipal Council.	There were some irregularities found in keeping of books of records of council which have been shown at respective place in the report.	Council should comply with the audit suggestions and pay deep attention in future prospective.
4	Audit of FDRs	While Auditing, we found that there were 5 FDRs in the ULB as per previous year's audit report. We have been informed that all the FDRs are in current year also. Bank Receipts were not found during the audit for those FDRs.	FDR register has been maintained but accrued interest is not accounted for.	Register should be updated and accrued interest should be accounted for timely.
5	Audit of Tenders / Bids	1. We examined Tenders/bids documents on the basis of note sheets attached with the vouchers and some files which were made available for us during the audit. 2. Tenders which were found during the audit have followed proper tendering procedures.	Although as per our observation, ULB has followed proper tender process but yet some issues were found like dates on note sheet & etc. which were rectified at the time of audit.	Proper Files/Records should be maintained for Tenders & Bids and proper process should be kept followed.



6	Audit of Grants & Loans	Refer the "Audit of Grants & Loans" head of audit observation sheet	During Audit we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital. Except that all grants have been used for the purposes for which grants have been received.	Grants Register must be prepared as per ULB approved format.
7	Incidences relating to diversion of fund from Capital receipts/ grants / Loans to Revenue Nature Expenditure and from one scheme / Project to another	No Such diversion of fund We didn't found any incidences relating to diversion of funds from Capital receipts\ Grants\ Loans to Revenue Nature Expenditure and from one scheme to another scheme.	No Such Observation Found	There Should be proper bifurcation of capital and revenue nature receipts and expenditure.
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.	471.58%	The total expenses are very high in comparison of revenue receipts.	Council should make more efforts to meet out the Expenditure form its Revenue Receipts.
b	Percentage of Capital Expenditure with respect to total Expenditure	15.16%	The capital expenditures are very low in comparison of Total expenditures.	Council should make policies to increase the percentage of capital expenditures so that council can have more valuable assets.
8	Whether all the temporary advances have been fully recovered or not.	No there were no advances given during the current year.	Although some old advances are going on.	Council should effort to recover such advances or write off the same.
9	Whether bank reconciliation statement is being regularly prepared.	BRS were not found during the audit.	No observations	No comments

Date :

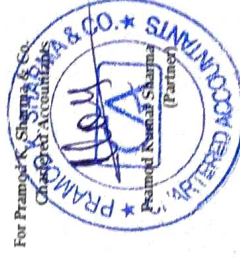
प्रमुख नगर पालिका अधिकारी
नगर परिषद बुटार
जिला-शहडोल (म प्र)



Revised Abstract Sheet For Reporting on Audit Paras 2021-22 INCOME & EXPENDITURE INFORMATION																
Sr. No.	Division	District	ULB Name	ULB Type	REVENUE RECEIPTS							CAPITAL RECEIPTS			TOTAL RECEIPTS	
					PROPERTY TAX	OTHER TAX REVENUE	FEE & USER CHARGES	REVENUE FROM MUNICIPAL PROPERTY	ASSIGNED REVENUE	REVENUE GRANTS, CONTRIBUTION & SUBSIDIES	OTHER INCOME	CAPITAL FINANCE RECEIPTS	STATE FINANCE RECEIPTS	OTHER GRANTS		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Shahdol	Shahdol	Burhar	Municipal Council	14,75,338	13,46,663	29,35,023	1,38,530	2,81,88,512	82,41,000	22,21,787	1,29,10,000	98,86,000	46,60,219	-	7,20,03,072

REVENUE EXPENDITURE						TOTAL EXPENDITURE
ESTABLISHMENT EXPENSES	ADMINISTRATIVE EXPENSES	OPERATION & MAINTENANCE CHARGES	INTEREST & FINANCE CHARGES	OTHER EXPENSES	LOAN REPAYMENT (PRINCIPAL)	
18	19	20	21	22	23	24
2,81,27,132	1,50,97,704	1,01,52,553	-	-	81,79,390	1,09,96,453
						7,25,53,232

Note : Amount shown under the head of loan repayment (principal) is total amount repaid towards loan installments actually. There was no bifurcation available of principal and interest so we couldn't mention the same separately. Amounts of Taxes have been taken from abstract sheet of previous year's audit report.



मुख्य नगर पालिका अधिकारी
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