

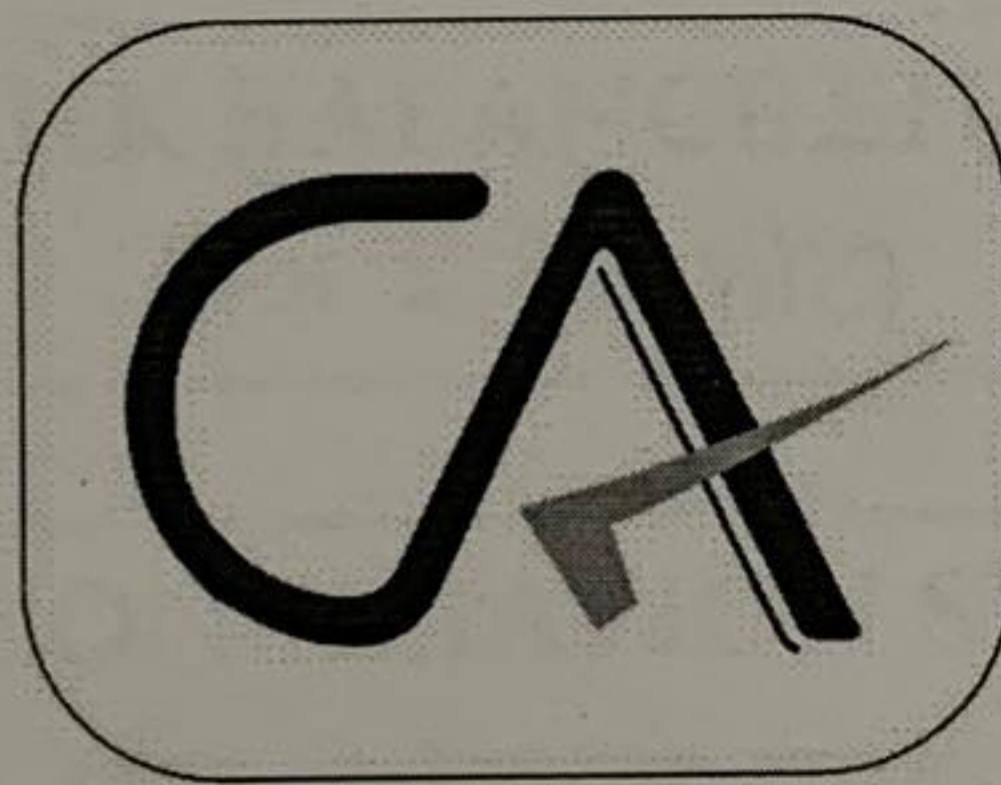
# AUDIT REPORT

Of

## MUNICIPAL COUNCIL KHUJNER

DISTRICT - RAJGARH (BLAORA)

YEAR 2021-22



AUDITOR

**SOBHANI & AGARWAL**

CHARTERED ACCOUNTANTS



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(प्राप्ति भुगतान खाता)

**INCOME & EXPENDITURE ACCOUNT**

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(बैंक बैलेंस शीट)

**BANK RECONCILIATION STATEMENT**

(बैंक समाधान पत्रक)

**ABSTRACT SHEET**



# SOBHANI & AGARWAL

## Chartered Accountants

HEAD OFFICE : S-7, ASHIRWAD COMPLEX, PLOT No. 162, ZONE - I, M.P. NAGAR, BHOPAL (M.P.) - 462011

Phone No: 0755 - 4226933, Mobile No. : 9425012151, 8989011730

### AUDIT REPORT

We have examined the Receipts & Payments Account of MUNICIPAL COUNCIL KHUJNER, DISTRICT RAJGARH (M.P) for the year ended 31<sup>st</sup> 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 31<sup>st</sup> March 2022.

For SOBHANI & AGARWAL  
CHARTERED ACCOUNTANTS



CA MAYANK AGARWAL

(Partner)

M.No. 400931

Date : 14/09/2022

Place : BHOPAL

UDIN- 22400931ASFZEA9359



# MUNICIPAL COUNCIL KHUJNER

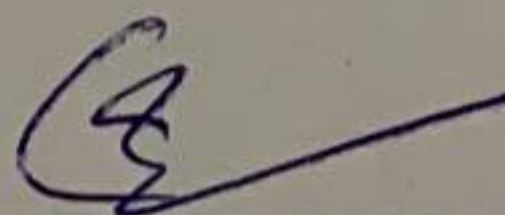
## AUDIT OBSERVATIONS

### Audit of Revenue

- We have audited the resources of revenue on the sample basis.
- Yes, we checked some Revenue receipts from the counter files of Receipt Book and verified that the money received is duly deposited in respective 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 deposit the amount of revenue collected.
- Cash Book has been verified with Receipts.
- As informed to us that amount of SANCHIT NIDHI has not been deposited into respective bank account for last 2 years.
- Annual collection sheet has been provided by the council and it had good collections during the year. We have not been provided quarterly collection sheet so we are unable to comment upon.
- There is no FDR made by the council.
- No, we have not seemed any Investment on lesser interest rate.

### Audit of Expenditures

- 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



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नगर परिषद् खुजनेर





irregularities were found during the audit of vouchers are as follow -

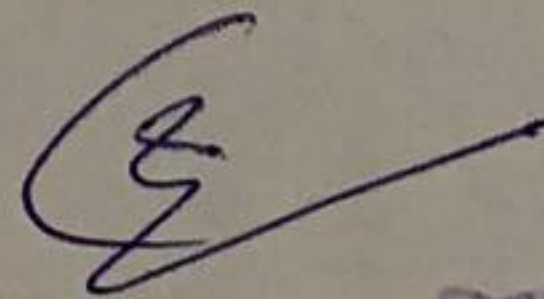
- Sanitizer sprays bill was paid of Rs. 32000/- to Ambika Hardware through voucher no. 59 dated 05/05/21 but -
  - 3 quotations were found of -
    - Sachin Krishi Seva Kendra for 3250/-
    - Falaudi Krishi Seva Kendra for 3300/-
    - Ma Ambika Hardware for 3200/-
  - All quotations were found printed on plain A-4 size paper.
  - All quotations were with same language, font size and same style. They seemed to be prepared by one person.
  - Where the tender notice was affixed (place) not mentioned.
- TDS was not deducted from payment of Rs. 32480/- paid for construction work through voucher no. 61 dated 05/05/21.
- Amount of Rs. 168168/- was paid to Kadir Ahmad fire worker for Ravan Dahan crackers through voucher no. 466 dated 17/12/2021. Two bills of Rs. 75100/- & Rs. 96500/- were found respectively but-
  - Both bills were found unverified by respective person.
  - Seal of CMO and Administrator was not found on voucher.
- Computer was purchased costing Rs. 16500/- and payment was made through voucher no. 636 on 04/03/22 but -
  - Quotations were called up.

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- All 3 quotations were likely to be prepared by one person only.
- Bill was not verified by respective person (Computer operator).
- Amount of Rs. 2700/- was paid for repairing of printer through voucher no. 653 on 07/03/22 but bill was not verified by computer operator.
- Motor repairing bill of Rs. 7600/- was paid through voucher no. 657 on 07/03/22 but bill was found unverified.
- Amount of Rs.60256/- was paid for painting work through voucher no. 659 on 14/03/22 but –
  - Bill was found without date.
  - Quotations were not found, only bill was available.
  - TDS was not deducted.
  - Although bill payment was approved by Administrator.
- As per our test check basis, we found that TDS was not deducted from payments.
- CMO stamp was not found on vouchers during the year.
- A minor 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.
- The Expenses were under financial propriety and the Expenditure was according to the financial and administrative sanction accorded by the competent authority.



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- 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.
- As per the ULB guideline, if the Fire Brigade going outside of Municipal area, there is some decided amount which has to be paid by the other MC is not taken by the ULB.

### Audit of Book Keeping

- We checked the books of accounts of council. Although most of the records were maintained properly and we duly satisfied with them, however, some observations have been seen and mentioned in this report.
- Except Cash book, some of registers/records have not been maintained properly. Observations in respect of records of ULB are as follows -

### Accounts Department

Audit observations about accounts department are as follows -

### Grant Register

- During the year, verification by CMO was not found on the register.
- Balancing was done after considering several transactions, not as per format of the register (each transaction wise).
- Payment of Rs. 15,79,980/- was made from CM Infrastructure grant face - I (Page no. 76, voucher no. 703)
  - Asphaltization work was done and paid the said amount on 30/03/22 without sufficient balance as

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नगर परिषद खुजनेर





per register because there was neither opening balance nor receipt of grant was found during the year.

- Jan Bhagidari Yojna grant, Page no. 90, V. no. 609, date 17/02/22.
  - Opening balance of the grant has been shown Rs. 200000/- but closing balance was Nil as per grant register of previous year (2020-21).
  - Payment of Rs. 280200/- was also done without sufficient balance of grant.
  - Closing balances were not verified by CMO.
- Only receipts of some grants like Export tax, stamp duty, octroi compensation and pilgrim tax were mentioned, expenses were not shown against the respective grants.
- Since FDRs have not been made so need not to maintain FDR register.

### Store Department

During the examination of stock records, we found that proper records were maintained and sometimes balances of items were brought forward properly from previous year. Although some irregularities were observed as follow -

#### Sanitation store

- Chemicals, bleaching powder etc. were issued in lump sum.
- Signatures of recipients were not found in the register -

Sr. no.	Materials	Page no.
1	2x24 Power Saver	7
2	Fire woods	13 & 14
3	Wire bundles	116

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### Stationery store

- Signatures of recipients were not found in the register -

Sr. no.	Materials	Page no.
1	Log Books	3
2	Computer Materials	101

- Fixed Assets Register was not found during the audit.
- Many times demand letters were not obtained from respective persons.

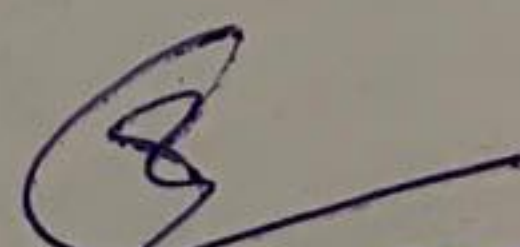
### Revenue Department

During the examination of revenue records, we found that proper records were maintained and balances of dues were brought forward from previous year properly. All the revenue collections were deposited duly during the year and no instance observed to report regarding non-deposit or late deposit.

### Sanitation Department

We did not find the record of sanitation department during the audit. Our comments are as follow -

- Registration cards of vehicle were not available during the audit so we are unable to verify the registration numbers of vehicle physically. Although as informed to us that all vehicles have their registration numbers.
- Separate records were not kept for vehicle and light repairing.
- Chemical usage register was not found during the audit.

  
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नगर पार्षद, बुधनेर





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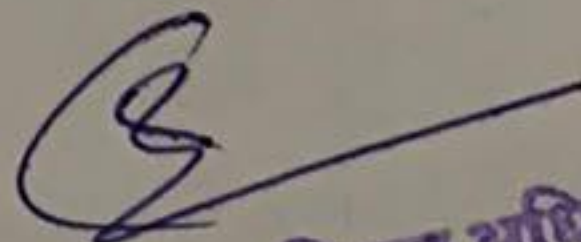
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### Log Books

- All the log books should be filled on daily basis with reference of diesel register.
- In charge officer should verify them timely.

### Water Supply Department

- Separate record of repairing of motor pumps, hand pumps, pipe lines was not maintained but entries were made in the stock register.
- Record of chemical usage was not found during the audit.

### Establishment Department

- Charge list or register was not maintained by the ULB.

### PWD Department

- Tender Register was not maintained by the ULB.
- Construction Register was not maintained by the ULB.
- Repairing and maintenance register should be maintained and updated timely.

### Audit of FDR

- While auditing, we found that there was no any FDR made by the council.
- Since FD is not made, so maintenance of FDR register is not necessary.



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नगर परिषद, खुजनेर






## Audit of Tenders

- During the audit we have not been provided tender files. On the basis of examination of note sheets attached with the vouchers, we found some irregularities and suggested to rectify them properly. Some instances of improper tender process were found and shown them with vouching observations in this report.

## 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 some of their utilization.
- 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.
- Council had paid Rs. 489182/- towards HUDCO loan installments and there were no dues on council regarding principal or interest amount. The outstanding loan amount at the end of the year was Rs. 8899412/- as per HUDCO installment demand letter.
- We have assumed that 80% grant out of total grant received are of revenue nature.

  
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नगर परिषद, खुजनेर

SOBHANI & AGARWAL  
Chartered Accountants

  
CA Mayank Agarwal  
(Partner)  
M.No 400931



**MUNICIPAL COUNCIL KHUJNER**  
**RECEIPT & PAYMENT ACCOUNT**  
**FOR THE PERIOD FROM 1 APRIL 2021 TO 31 MARCH 2022**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance	2,30,60,572.91	Establishment Expenses स्थापना व्यय	1,84,61,334.00
Cash Balance		Salaries & Allowances स्थाई कर्मचारी वेतन	98,64,191.00
Bank Balance	2,30,60,572.91	Arrear- बकाया वेतन	1,36,748.00
Tax Revenue	32,43,803.00	G.P.F जी.पी.एफ	8,30,920.00
Property Tax - Current (सम्पत्ति कर चालू)	7,98,852.00	Pension (परिभाषित पेंशन)	9,46,803.00
Property Tax - O/s (सम्पत्ति कर बकाया)	4,92,049.00	P.P.F पी.पी.एफ	75,000.00
Samekit Kar-Consolidated - Current (समेकित कर चालू)	1,25,533.00	EPF	95,311.00
Samekit Kar-Consolidated - O/s (समेकित कर बकाया)	1,75,606.00	Leave Incashment	58,785.00
Education Cess (शिक्षा उपकार )	2,55,649.00	Dar Credit (लोन)	5,45,681.00
Urban Development Cess - Current (नगरीय विकास उपकार चालू)	2,41,815.00	Wages-Temporary Staff (अस्थाई वेतन)	57,37,588.00
Urban Development Cess - O/s (नगरीय विकास उपकार बकाया)	1,68,336.00	Dress Allowance (ड्रेस अलाउंस)	1,69,092.00
Water Tax- Current (जल कर चालू)	6,37,975.00	Travelling Allowance	1,215.00
Water Tax-O/s (जल कर बकाया)	3,47,988.00		
Rental Income from Municipal Properties	6,66,358.00	Administrative Expenses - प्रशासनिक व्यय	21,29,075.00
Rent-Community Hall (माध्याह्निक भवन किराया)	53,900.00	Cultural Event Expense - अन्य	5,09,921.00
Rent-Shopping Complex - O/s (दुकान/गुमठी किराया बकाया)	2,05,028.00	Programme वृक्षारोपन	48,200.00
Rent-Shopping Complex - Current (दुकान/गुमठी किराया चालू)	1,40,182.00	Printing/Flex/Stationery Expenses	3,67,494.00
Bus Stand Fees	69,300.00	Advertisement Expense (विज्ञापन व्यय)	2,59,159.00
Shop Premium - Market	86,948.00	News Papper (न्यूज पेपर)	10,804.00
Shop Premium	1,11,000.00	Audit Fees	1,19,700.00
Fees & Charges	13,97,094.00	Consultancy Fees (सलाहकार फीस)	6,60,540.00
Mutation Fees (हस्तांतरण फीस)	5,47,542.00	Legal Expenses (कानूनी व्यय)	15,000.00
Fees for Certificate or Extract (प्रमाण पत्र)	26,905.00	Jalau Ladki	49,500.00
Penalties and Fines (अर्धदंड)	76,250.00	Internet Expenses (इंटरनेट व्यय)	5,597.00
Licensing Fees लाइसेंस फीस	1,650.00	शासन को जल क्रय का भुगतान	83,160.00
Permission Fee- Building Plan	64,271.00	Operations & Maintenance - परिचालन व्यय	52,82,647.25
Fee-Rasan Card (राशन कार्ड शुल्क)	360.00	Fuel, Petrol & Diesel (डीजल व्यय)	19,22,950.25
User Charge-Pay & Use Toilet	2,500.00	Electricity Expenss (विद्युत बिल)	32,67,835.00
User Charge-Septic Tank Cleaning Charges	600.00	Insurance-Vehicle (वाहन बीमा)	91,862.00
Development Charges (विकास शुल्क)	5,62,100.00	Water Works - जल प्रदाय कार्य	15,35,706.00

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Connection Charges-Water Supply (नवीन नल कनेक्शन शुल्क)	32,916.00		R & M- Moter Pump (मोटर पम्प मरम्मत)	5,21,535.00	
Sale-Tender Papper	82,000.00		Water Supply Material	3,92,171.00	
			Water Tanker Distribution	5,70,316.00	
			R & M - Water Ways (अन्य जल प्रदाय मरम्मत)	51,684.00	
Deposit/Taxes Received		1,00,866.00			
EMD- (अमानत प्राप्त)	46,000.00				
Duties & Taxes (कर वसूली)	54,866.00		Electricity Work - विद्युत कार्य		16,49,297.00
			Electricity Material Purchase (विद्युत सामग्री क्रय)	16,49,297.00	
Finance Income		10,105.00			
Bank Intt. (व्याज प्राप्त)	10,105.00		Sanitation Work - सफाई कार्य		17,82,097.00
			Sanitation/Conservancy Material - Other	17,82,097.00	
Other Fees (अन्य आय)	3,94,430.72	3,94,430.72			
			Hire Charges - किराया व्यय		57,840.00
			Hire Charges-Vehicle (किराया - वाहन)	57,840.00	
Assigned Revenues & Compensation		1,41,05,591.00			
Compensation-Octroi (चुष्टी)	1,27,01,671.00		Fixed Assets - स्थाई सम्पत्ति		7,93,090.00
Compensation-Passenger Tax (यात्रीकर)	5,29,000.00		Computer - कंप्यूटर क्रय	13,000.00	
Compensation-Export Tax (निर्यात कर)	2,79,000.00		Moter Pump- मोटर पम्प क्रय	2,21,946.00	
Stamp Duties (मुद्राक शुल्क)	5,95,920.00		Furniture & Fixture फर्नीचर क्रय	1,54,820.00	
			Other Office Equ अन्य ऑफिस इक्विपमेंट	53,860.00	
Grants, Contributions & Subsidies		1,52,34,000.00	Vehicle वाहन क्रय	2,84,464.00	
Grant GoMP- MoolBhut Suvidha (मूलभूत सुविधा)	20,27,000.00		Other Fixed Assets अन्य स्थाई संपत्ति	65,000.00	
Grant GoMP- Sadak Marammat (सड़क मरम्मत)	17,25,000.00				
Grant GoMP- State Finance Commission (राज्य वित्त आयोग)	31,47,000.00		Duties/ Taxes - कर एवं दायित्व		6,58,120.00
Grant GoMP- CM Infra Grants (अधोचक्रचना)	6,00,000.00		Duties / Taxes - कर एवं दायित्व	6,58,120.00	
Grant GoMP- Water Transport (पेयजल परिवहन)	11,25,000.00				
Grant GoI- 15Th Finance Commission	58,80,000.00		Repair & Maint.- मरम्मत और सञ्चारण		14,12,112.00
Grant GoI- SBM	7,30,000.00		R & M - Vehicle (वाहन मरम्मत)	7,63,220.00	
			R & M - Bridges & Flyover पुलिया मरम्मत	88,518.00	
			R & M - Road रोड मरम्मत	2,79,919.00	
			R & M - Drain नाली मरम्मत	12,000.00	+
			R & M - Office Equ	42,287.00	
			R & M - Public Lighting लाइट मरम्मत	10,590.00	
			R & M - Infra.Assets (अन्य - मरम्मत)	2,15,578.00	
			Deposit Return/ Advance - जमा वापसी/अग्रिम		1,81,350.00
			EMD- Refund (अमानत वापसी)	1,81,350.00	

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नगर परिषद खुजनेर





			Construction Work - निर्माण कार्य		78,80,107.00
			Boundary Wall - बाउंड्री वाल निर्माण	32,480.00	
			Shed - शेड निर्माण	1,04,764.00	
			CC Road - रोड	36,67,156.00	
			Electricity Poll विधुत पोल निर्माण	96,614.00	
			Returning Wall - रिटर्निंग वाल	22,310.00	
			Burial / Cremation - शमशान घाट	6,26,102.00	
			Statue - प्रतिमा	3,28,253.00	
			CM Infra अधोचरणाचना	18,00,000.00	
			Trenching Ground	4,27,850.00	
			ट्रेफिक मैनेजमेंट	49,400.00	
			Community Bhawan - सामुदायिक भवन	7,25,178.00	
			Own Programe - अन्य कार्यक्रम		90,000.00
			अनुगृह सहायता	70,000.00	
			अन्त्योस्थी सहायता	20,000.00	
			Finance Charges - वित्तीय व्यय		4,89,552.52
			HUDCO Loan Installement	4,89,182.00	
			Bank Charges (बैंक चार्ज)	370.52	
			Other Expenses	3,26,661.16	3,26,661.16
			Closing Balance		1,54,83,831.70
			Cash Balance		
			Bank Balance	1,54,83,831.70	
	5,82,12,820.63	5,82,12,820.63		5,82,12,820.63	5,82,12,820.63

Date : 14/09/2022  
Place : BHOPAL

मुख्य नगरपालिका अधिकारी  
नगर परिषद, खुजनेर

For Sobhani & Agarwal  
Chartered Accountants





**MUNICIPAL COUNCIL KHUJNER**  
**INCOME & EXPENDITURE ACCOUNT**  
**FOR THE PERIOD FROM 1 APRIL 2021 TO 31 MARCH 2022**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Establishment Expenses स्थापना व्यय	1,84,61,334.00	Tax Revenue	32,43,803.00
Salaries & Allowances स्थाई कर्मचारी वेतन	98,64,191.00	Property Tax - Current (सम्पत्ति कर चालू)	7,98,852.00
Arrear- बकाया वेतन	1,36,748.00	Property Tax - O/s (सम्पत्ति कर बकाया)	4,92,049.00
G.P.F जी.पी.एफ	8,30,920.00	Samekit Kar-Consolidated - Current (समाकृत कर चालू)	1,25,533.00
Pension (परिभाषित पेंशन)	9,46,803.00	Samekit Kar-Consolidated - O/s (समेकित कर बकाया)	1,75,606.00
P.P.F पी.पी.एफ	75,000.00	Education Cess (शिक्षा उपकार )	2,55,649.00
EPF	95,311.00	Urban Development Cess - Current (नगरीय विकास उपकार चालू)	2,41,815.00
Leave Incashment	58,785.00	Urban Development Cess - O/s (नगरीय विकास उपकार बकाया)	1,68,336.00
Dar Credit (लोन)	5,45,681.00	Water Tax- Current (जल कर चालू)	6,37,975.00
Wages-Temporary Staff (अस्थायी वेतन)	57,37,588.00	Water Tax-O/s (जल कर बकाया)	3,47,988.00
Dress Allowance (ड्रेस अलाउंस)	1,69,092.00		
Travelling Allowance	1,215.00		
		Rental Income from Municipal Properties	6,66,358.00
Administrative Expenses - प्रशासनिक व्यय	21,29,075.00	Rent-Community Hall (माझालिक भवन किराया)	53,900.00
Cultural Event Expense - अन्य	5,09,921.00	Rent-Shopping Complex - O/s (दुकान/गुमठी किराया बकाया)	2,05,028.00
Programe वृक्षारोपन	48,200.00	Rent-Shopping Complex - Current (दुकान/गुमठी किराया चालू)	1,40,182.00
Printing/Flex/Stationery Expenses	3,67,494.00	Bus Stand Fees	69,300.00
Advertisement Expense (विज्ञापन व्यय)	2,59,159.00	Shop Premium - Market	86,948.00
News Papper (न्यूज पेपर)	10,804.00	Shop Premium	1,11,000.00
Audit Fees	1,19,700.00		
Consultancy Fees (सलाहकार फीस)	6,60,540.00	Fees & Charges	13,97,094.00
Legal Expenses (कानूनी व्यय)	15,000.00	Mutation Fees (हस्तांतरण फीस)	5,47,542.00
Jalau Ladki	49,500.00	Fees for Certificate or Extract (प्रमाण पत्र)	26,905.00
Internet Expenses (इंटरनेट व्यय)	5,597.00	Penalties and Fines (अर्धदंड)	76,250.00
शासन को जल क्रय का भुगतान	83,160.00	Licening Fees लाइसेंस फीस	1,650.00
		Permission Fee- Building Plan	64,271.00
Operations & Maintenance - परिचालन व्यय	52,82,647.25	Fee-Rasan Card (राशन कार्ड शुल्क)	360.00
Fuel, Petrol & Diesel (डीजल व्यय)	19,22,950.25	User Charge-Pay & Use Toilet	2,500.00
Electricity Expenss (विधुत बिल)	32,67,835.00	User Charge-Septic Tank Cleaning Charges	600.00
Insurance-Vehicle (वाहन बीमा)	91,862.00	Development Charges (विकास शुल्क)	5,62,100.00
		Connection Charges-Water Supply (नवीन नल कनेक्शन शुल्क)	32,916.00
Water Works - जल प्रदाय कार्य	15,35,706.00	Sale-Tender Papper	82,000.00
R & M- Moter Pump (मोटर पम्प मरम्मत)	5,21,535.00	Finance Income	10,105.00

मुख्य कार्यपालिका अधिकारी  
नगर परिषद खुजनेर





Water Supply Material	3,92,171.00		Bank Intt. (व्याज प्राप्त)	10,105.00	
Water Tanker Distribution	5,70,316.00				
R & M - Water Ways (अन्य जल प्रदाय मरम्मत)	51,684.00				
			Other Fees (अन्य आय)	3,94,430.72	3,94,430.72
Electricity Work - विद्युत कार्य		16,49,297.00			
Electricity Material Purchase (विद्युत सामग्री क्रय)	16,49,297.00		Assigned Revenues & Compensation		1,41,05,591.00
			Compensation-Octroi (चुष्ठी)	1,27,01,671.00	
Sanitation Work - सफाई कार्य		17,82,097.00	Compensation-Passenger Tax (यात्रीकर)	5,29,000.00	
Sanitation/Conservancy Material - Other	17,82,097.00		Compensation-Export Tax (निर्यात कर)	2,79,000.00	
			Stamp Duties (मुद्राक शुल्क)	5,95,920.00	
Hire Charges - किराया व्यय		57,840.00	Grants, Contributions & Subsidies	1,21,87,200.00	1,21,87,200.00
Hire Charges-Vehicle (किराया - वाहन)	57,840.00				
Repair & Maint.- मरम्मत और सञ्चारण		14,12,112.00	EXCESS OF EXPENDITURE OVER INCOME	7,91,043.69	7,91,043.69
R & M - Vehicle (वाहन मरम्मत)	7,63,220.00				
R & M - Bridges & Flyover पुलिया मरम्मत	88,518.00				
R & M - Road रोड मरम्मत	2,79,919.00				
R & M - Drain नाली मरम्मत	12,000.00	+			
R & M - Office Equ	42,287.00				
R & M - Public Lighting लाइट मरम्मत	10,590.00				
R & M - Infra.Assets (अन्य - मरम्मत)	2,15,578.00				
Own Programe - अन्य कार्यक्रम		90,000.00			
अनुग्रह सहायता	70,000.00				
अन्त्योस्थी सहायता	20,000.00				
Finance Charges - वित्तीय व्यय		68,856.00			
HUDCO Loan Installement	68,485.48				
Bank Charges (बैंक चार्ज)	370.52				
Other Expenses	3,26,661.16	3,26,661.16			
	3,27,95,625.41	3,27,95,625.41		3,27,95,625.41	3,27,95,625.41

Date : 14/09/2022  
Place : BHOPAL

मुख्य नगरपालिका अधिकारी  
नगर परिषद् खुजनेर

For Sobhani & Agarwal  
Chartered Accountants





# MUNICIPAL COUNCIL KHUJNER

Dist- Rajgarh (Biaora)

## BANK BALANCE SHEET

F.Y. :- 2021-22

S.No.	BANK NAME	ACCOUNT NUMBER	BANK		CASHBOOK	
			OPENING BALANCE	CLOSING BALANCE	OPENING BALANCE	CLOSING BALANCE
1	Bank of India	995210100000009	3,44,686.95	3,54,791.55	3,44,686.95	3,54,791.55
2	State Bank of India	53034200463	1,65,40,112.40	84,50,030.90	1,65,40,112.40	84,50,030.90
3	Bank of India	35621930770	28,28,608.14	16,72,543.14	28,28,608.14	16,72,543.14
4	Narmada Jhabua Gramin Bank	30910100002555	6,05,398.82	21,75,715.11	6,05,398.82	21,75,715.11
5	Narmada Jhabua Gramin Bank	30910100003052	11,69,378.00	11,69,378.00	11,69,378.00	11,69,378.00
6	Narmada Jhabua Gramin Bank	30910100002699	15,72,388.60	16,61,372.60	15,72,388.60	16,61,372.60
			-	-	-	-
		Total	2,30,60,572.91	1,54,83,831.30	2,30,60,572.91	1,54,83,831.30

FOR SOBHANI & AGARWAL

Chartered Accountants

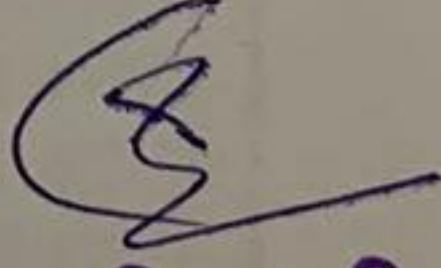


CA Mayank Agarwal  
(Partner)  
M.No. 400931  
Chartered Accountant



**Municipal Council Khujner**  
**Bank Recconciliation Statement**  
**Bank - State Bank of India**  
**Account No -770**  
**April-21 to March-22**

<b>Closing Balance As Per Pass Book</b>			<b>16,72,543.14</b>
Amount Paid in pass book but not in cashbook			25,843.00
	<b>Date</b>	<b>Amount</b>	
	09.04.21	12,597.00	
	13.04.21	12,597.00	
	12.03.2022	649.00	
		<b>25,843.00</b>	
Amount Difference In Payment Side	<b>Cash Book</b>	<b>Pass Book</b>	2.00 999.00
	May Paid June-21	19,007.00      19,009.00	
	Nov Paid Dec-21	24,470.00      25,469.00	
Amount Paid In Cash book But Not In Pass Book	<b>Date</b>	<b>Amount</b>	(51,200.00)
	Royalty	31/08/2021      17,200.00	
	Royalty	09.09.2021      17,000.00	
	Royalty	09.09.2021      17,000.00	
		<b>51,200.00</b>	
<b>Closing Balance As Per Cash Book</b>			<b>16,72,543.14</b>

  
**मुख्य नगरपालिका अधिकारी**  
**नगर परिषद, खुजनेर**





**Municipal Council Khujner**  
**Bank Recconciliation Statement**

**Bank - NMGB**

**Account No -2555**

**April-21 to March-22**

<b>Closing Balance As Per Pass Book</b>			<b>21,75,715.11</b>
<b>Bank Charges In Pass Book</b>	<b>Date</b>	<b>Amount</b>	<b>1,738.19</b>
	21-Jun	251.00	
	21-Jul	274.10	
	21-Aug	142.19	
	21-Sep	87.06	
	21-Oct	188.22	
	21-Nov	143.34	
	21-Dec	237.39	
	22-Jan	77.50	
	22-Feb	99.03	
	22-Mar	238.36	
		<b>1,738.19</b>	
<b>Amount Paid In Cash Book But Not In Pass Book</b>	<b>Date</b>	<b>Amount</b>	<b>(3,000.00)</b>
	15-Aug	08.09.2021 2,700.00	
	15-Aug	08.09.2021 300.00	
		<b>3,000.00</b>	
<b>Amount Difference in Payment Side</b>	<b>Cash Book</b>	<b>Pass Book</b>	
	12,838.00	12,838.40	0.40
	31.05.2021 364.00	369.34	5.34
	06.05.21 6,300.00	6,299.78	(0.22)
	13.05.21 14,450.00	14,449.76	(0.24)
	21.06.2021 16,412.00	16,413.80	1.80
	28/06/2021 22,310.00	22,309.96	(0.04)
	20/07/2021 29,800.00	29,799.98	(0.02)
	26/07/2021 3,112.00	3,112.50	0.50
	22.02.2022 6,200.00	6,199.00	(1.00)
<b>Amount Received in Pass Book But Not In Cash Book</b>	<b>Date</b>	<b>Amount</b>	<b>(85,272.00)</b>
	7.05.21	4,000.00	
	08.07.21	4,000.00	
	08.07.21	8,200.00	
	03.12.2021	3,000.00	

मुख्यकार्यालय अधिकारी  
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	03.12.2021	4,000.00	
	04.03.2022	43,072.00	
	10.03.2022	8,000.00	
	10.03.2022	8,000.00	
	10.03.2022	3,000.00	
		<u>85,272.00</u>	
Amount difference in payment side 03.11.2021	cashbook 2,570.00	passbook 2,510.00	(60.00)
Amount Paid in Pas Book But Not in Cash Book	<u>Date</u>	<u>Amount</u>	14,389.00
	09.11.2021	8,700.00	
	03.01.2022	2,000.00	
	20.01.2022	609.00	
	20.01.2022	1,280.00	
	22.02.2022	1,800.00	
		<u>14,389.00</u>	
Closing Balance As Per Cash Book			21,75,715.11

मुख्य नगर पालिका अधिकारी  
नगर परिषद खुजनेर

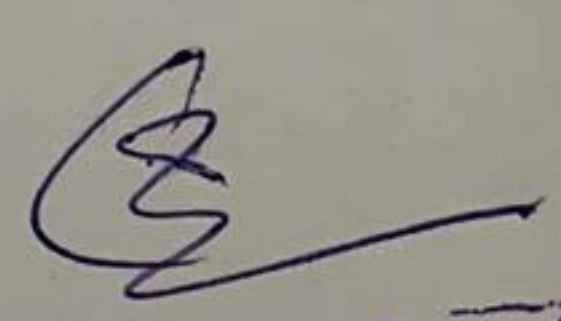




Municipal Council Khujner  
Bank Recounciliation Statement  
Bank - Narmada Jhabua Gramin Bank  
Account No -30910100002699

April-21 to March-22

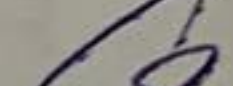
Closing Balance As Per Pass Book			16,61,372.60
Amount Received in Cash Book But Not In Pass Book	Date	Amount	37,260.00
	31.03.2022	37,260.00	
		37,260.00	
Closing Balance As Per Cash Book			16,61,372.60

  
मुख्य नगरपालिका अधिकारी  
नगर परिषद खुजनेर





**April-21 to March-22**

  
 पु. नृ. क. न. स. नि. का. अधिकारी  
 ज. म. स. परिषद खुजनेर





**Municipal Council Khujner**  
**Bank Recounciliation Statement**  
**Bank - State Bank Of India**  
**Account No -463**

01.April-21 to 31-March-22

Closing Balance As Per Pass Book			84,50,030.90
Amount Paid in Cash Book But Not Debited in Pass Book	Date	Amount	(9,785.00)
	10.05.2021	1,310.00	
	05.08.2021	3,000.00	
	30.03.2022	5,475.00	
		<b>9,785.00</b>	
Amount received in cash book but in pass book	Date	Amount	1,316.00
	15.07.2021	1,316.00	
		<b>1,316.00</b>	
Amount Recived in Pass Book But Not In Cash Book	Date	Amount	(4,285.00)
	30.06.2021	2,958.00	
	18.11.2021	1,125.00	
	24.11.2021	181.00	
	26.11.2021	11.00	
	1/12/2021	10.00	
		<b>4,285.00</b>	
Amount paid in pass book but not in cash book Fuel Exp. Repet Payment	Date	Amount	67,793.25
	30.10.2021	40,082.25	
	21.02.2022	27,062.00	
	12.03.2022	649.00	
		<b>67,793.25</b>	
Amount Difference In Payment Side	Cash Book	Pass Book	
	16.04.2021	1,27,140.00	1,27,139.55 (0.45)
	23.04.21	45,780.00	45,780.44 0.44
	23.04.2021	11,794.00	11,794.10 0.10
	17.05.2021	1,19,960.00	1,19,960.05 0.05
	11.05.2021	4,090.00	4,990.00 900.00
	11.05.2021	4,090.00	4,990.00 900.00

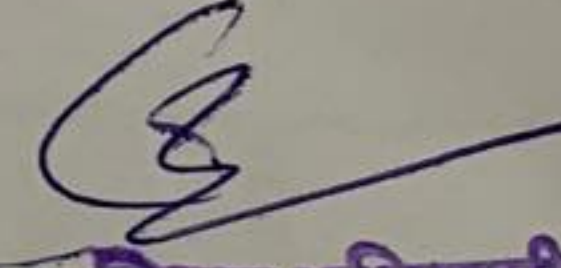
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मुख्य नगरपालिका अधिकारी  
नगर परिषद खुजनेर





28/06/2021	79,568.95	79,569.00	0.05
28/06/2021	1,60,456.01	1,60,456.00	(0.01)
3/7/2021	2,84,464.16	2,84,464.00	(0.16)
12/7/2021	1,98,915.46	1,98,915.00	(0.46)
	91,008.65	91,008.00	(0.65)
5/8/2021	99,914.00	99,913.77	(0.23)
27/08/2021	1,91,040.00	1,91,039.92	(0.08)
13.09.2021	6,000.00	6,002.36	2.36
	1,68,583.00	1,68,581.62	(1.38)
	46,374.00	46,374.40	0.40
	47,766.00	47,766.48	0.48
	89,970.00	89,965.55	(4.45)
	39,853.00	39,853.05	0.05
	96,590.00	96,579.60	(10.40)
	96,590.00	96,579.60	(10.40)
	62,500.00	62,504.74	4.74
	1,11,097.00	1,11,097.38	0.38
	1,98,049.00	1,98,049.04	0.04
20.12.2021	99,592.00	99,592.30	0.30
15.03.2022	52,794.00	52,795.00	1.00
Closing Balance As per Cash Book			84,50,030.90

  
 मुख्य कार्यपालिका अधिकारी  
 नगर परिषद खुजनेर





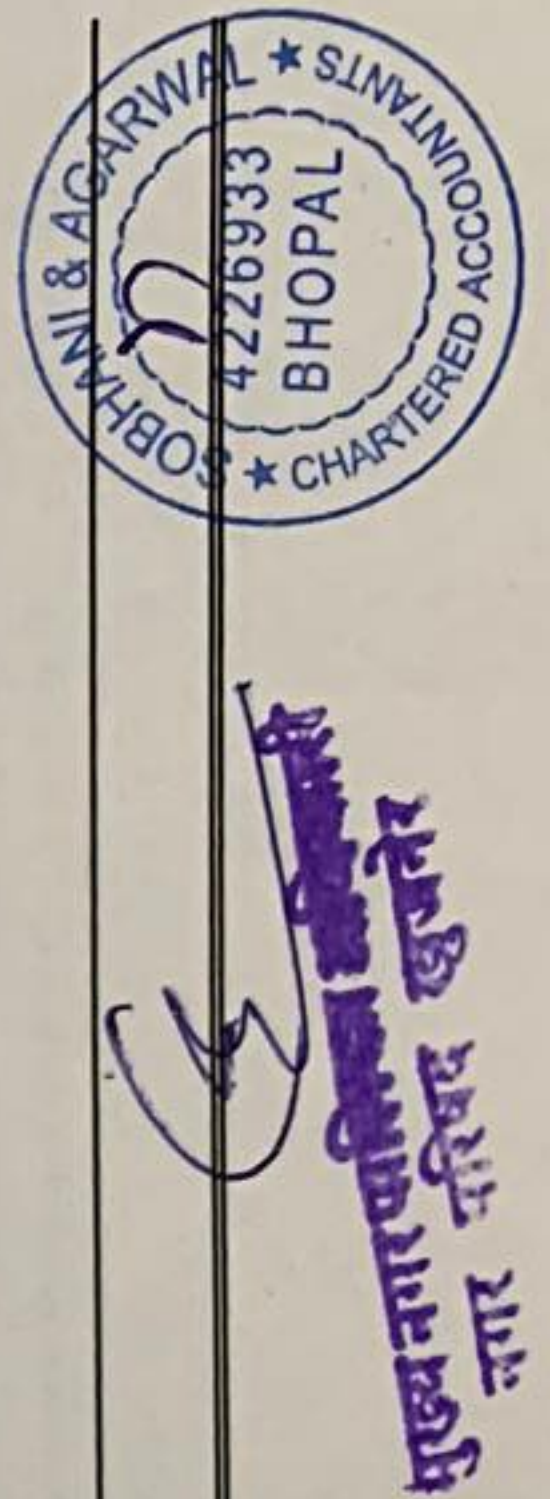
# REVISED ABSTRACT SHEET FOR REPOTION ON AUDIT PARAs FOR FINANCIAL YEAR 2021-22

NAME OF ULB :- KHUJNER  
NAME OF AUDITOR :- SOBHANI & AGARWAL

NAME OF ULB :- KHUJNER NAME OF AUDITOR :- SOBHANI & AGARWAL						
Sr No.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
		Receipts in Rs.		% of Growth		
		2020-21	2021-22			
1	Audit of Revenue					
	A. REVENUE COLLECTION					
a.	Property Tax	10,97,983.00	12,90,901.00	17.57%	Tax collection has increased with a good rate.	Council Should keep on working towards increasing or maintaining a high growth rate in the up coming years.
b.	Consolidated Tax	3,79,434.00	3,01,139.00	-20.63%	Tax collection has decreased with a considrable rate.	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity.
c.	Devlopment Cess	3,83,479.00	4,10,151.00	6.96%	Cess collection has increased slightly.	Council Should keep on working towards increasing the growth rate in the up coming years.
d.	Education Cess	-	2,55,649.00	-	Cess collection generated excellently.	Council Should keep on working towards increasing the growth rate in the up coming years.
TOTAL (A)		18,60,896	22,57,840			

	B. NON REVENUE COLLECTION					
a.	Rent of Land & Buliding/Shops	5,03,444.00	6,66,358.00	32.36%	Tax collection has increased with a good rate.	Council Should keep on working towards increasing or maintaining a high growth rate in the up coming years.
b.	Water Tax	24,81,612.00	9,85,963.00	-60.27%	Water tax collection has decreased worstly.	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity.
c.	Solid Wastage Management	-	-	0.00%	No Observation	NA
d.	Other Fees & Taxes	7,17,546.00	6,40,728.00	-10.71%	Fees collection has decreased worstly.	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity.
TOTAL (B)		37,02,602	22,93,049			

GRANT TOTAL (A) + (B) 55,63,498.00 45,50,889.00





Sr No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	Some bills and vouchers were found with irregularities regarding necessary aspects.	During the audit, some vouchers were found with irregularities such as signatures & etc. which were suggested for rectification and for paying attention in future. { For more details Refer Observation sheet }	Council should obtain proper bills and should maintain vouchers properly.
3	Audit of Book Keeping	During the audit we checked the books of records which have been maintained and made available to us by the Municipal Council.	All departments had some irregularities regarding maintenance of books of records. { For more details Refer Observation sheet }	Council should maintain proper books of accounts/records for all departments as per approved format.
4	Audit of FDRs	No FDR was made by the council.	Maintenance of FDR register is not necessary in this condition.	If FDRs are made, proper Register should be maintained & Interest on FDRs should be recorded in cash book timely.
5	Audit of Tenders / Bids	We examined Tenders/bids on test check basis.	During the examination of tenders we observed that proper tender process have been followed and work has been done as per rules. Although some issues had been observed and suggested to rectify and pay attention in future. { For more details Refer Observation sheet }	Proper Files/Records should be maintained for Tenders & Bids and proper process and rules should be followed.



*(Signature)*  
 17 FEB 2023



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. { For more details Refer Observation sheet }	Grants Register should be maintained properly and verified by CMO timely.
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.	416.44%	No Such Major Observation found	The Total Expenses is very High in comparison of Income, so council should make more efforts to meet out the Expenditure from its Revenue Receipts.
b	Percentage of Capital Expenditure with respect to total Expenditure	20.38%	No Such Major Observation found	The capital expenditures are having lower part among total expenditures, Council should make policies to increase/ maintain a high percentage of capital expenditures so that council can have more valuable assets.
8	Whether all the temporary advances have been fully recovered or not.	Advances have not been given during the year	No observations	Advances should be given as per rules and recovered regularly from salary of employees and proper register should be maintained.
9	Whether bank reconciliation statement is being regularly prepared.	Yes, Bank Reconciliation Statements were prepared.	No observations	Proper File should be maintained on monthly basis for such BRSs.

Date : 14-9-22  
Place : Bhopal

For SOBHANI & AGARWAL  
Chartered Accountants



*(Signature)*



Revised Abstract Sheet For Reporting on Audit Paras  
2021-22 INCOME & EXPENDITURE INFORMATION

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 RECEIPTS	CENTRAL FINANCE COMMISSION RECEIPTS	STATE FINANCE COMMISSION RECEIPTS		OTHER GRANTS
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Bhopal	Raigarh	Khujner	Municipal Council	12,90,901	19,52,902	13,15,094	6,66,358	1,41,05,591	56,07,000	4,86,536	-	58,80,000	31,47,000	6,00,000	3,50,51,382

REVENUE EXPENDITURE					TOTAL EXPENDITURE		
ESTABLISHMENT EXPENSES	ADMINISTRATIVE EXPENSES	OPERATION & MAINTENANCE CHARGES	INTEREST & FINANCE CHARGES	OTHER EXPENSES	LOAN REPAYMENT (PRINCIPAL)	OTHER CAPITAL EXPENDITURE	TOTAL EXPENDITURE
18	19	20	21	22	23	24	25
1,84,61,334	21,29,075	52,82,647	371	75,11,833	4,89,182	86,73,197	4,25,47,639



*[Signature]*  
मुख्य वित्त अधिकारी  
नगर परिषद खुजनेर