

AUDIT REPORT

Of

MUNICIPAL COUNCIL DHANPURI

DISTRICT - SHAHDOL

YEAR 2021-22



AUDITOR

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

-: INDEX :-

AUDIT OBSERVATION

(अंकेक्षण अबलोकन)

BALANCE SHEET

INCOME & EXPENDITURE ACCOUNT

(आय व्यय खाता)

RECEIPT & PAYMENT ACCOUNT

(प्राप्ति भुगतान खाता)

BANK RECONCILIATION STATEMENT

(बैंक समाधान पत्रक)

ABSTRACT SHEET



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 DHANPURI, 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:-13/12/2022

Place:-Bhopal

UDIN: - 22076883BFIUIE7658

For **PRAMOD K. SHARMA & CO.**

CHARTERED ACCOUNTANTS


मुख्य नगर पालिका अधिकारी
नगर पालिका, धनपुरी
शहदोल-राजस्थान (म.प्र.)



CA Pramod K Sharma

(Partner)

Mem. No. : 07688

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

MUNICIPALITY DHANPURI

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.
- Annual recovery sheet has been provided by the council and it had good collections during the year. Quarterly recovery sheet was not available during the audit, so we are unable to comment upon comparison of quarter wise revenue recovery.
- There are some FDRs 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, the bills and vouchers were found satisfactory according to books and we have not found any reportable instance. However some irregularities were found during the audit and rectified at the time.



- 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.
- 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 –

- Bank book, Journal book have not kept by the council which are necessary as per section 6, chapter 2 of Madhya Pradesh Municipal (Accounts and Finance) rule, 2018.



Store Department

During the examination of stock record, we found that separate register was not maintained for the year 2021-22. Although some other irregularities were observed as follow -

Other Store

- No any separate register was prepared for the year 2021-22.
- Signatures of material recipients have not been found on the register in some cases such as page no. 40, 50, 62, 94, 96 121, 132, 143, 182 & 264.
- Some pages were found with CMO seal but without signatures.

Stationery Store

- Carbons have been issued in spite of zero balance on the page no. 30 on 01/04/21 and purchase was made on 05/08/21 after.
- 2 pads work order forms have been issued on 01/04/21 while no any entry was found at purchase side.
- Likewise Gond was issued on 19/04/21 & 25/04/21 without balance or purchase of item. Quantities have not been mentioned for issued items on 01/05/21.
- There was no any CMO verification found on the stationery store register.
- In multiple cases we found that items have been issued in spite of without purchase or opening balance of materials.
- Closing balances have not been mentioned in stationery register.



Electricity Store

- CMO verification was not found in many pages in spite of closing balances at the end of the year.
- Signatures of material recipients have not been found on the register in some pages.
- Chemicals & powder etc. were issued in lump sum.
- 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 but store keeper has not obtained the 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. As per our observation, all the revenue collections were duly deposited during the year and no instance observed to report regarding non-deposit or late deposit. However some irregularities were found as follow -

- CMO seal and signatures were not found on first page of collection registers.
- Certification of Cashier was not found on the collection register of Mr. Mahesh Sonkar from 01/04/21 to 21/02/22



- There were some differences found between collection register of Mr. Mahesh Sonkar and cashier cash book on 21/12/21 -

Sr. no.	Amount as per Register	Amount as per Cash book
1	1439	1663
2	148	238

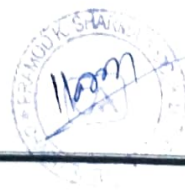
- Cashier cash book's first page didn't contain the certification of CMO.
- CMO verification was not found from December 2021 up to end of the year.

Water tax Department

- Council stamp was not found on any recovery book.
- In the recovery book no. 373, the date mentioned on the receipt no. 21 was 14/06/21 and on the receipt no. 22 was 16/06/21. From the receipt no. 26, it continued with 14/06/21 again.
- There was sequence disorder found in some receipts of recovery book no. 374 -

Sr. no.	Receipt no.	Date
1	59	23/06/21
2	60	25/06/21
3	61	24/06/21
4	62-64	25/06/21
5	65	24/06/21
6	66	28/06/21

- Irregularities were found in due amounts almost every page of water tax collection register such as -



- On the serial no. 437, the due amount of Mr. Tulsidas Kacher was Nil but it was re-written as Rs. 20 after cut it off.
- On the serial no. 429, the due amount of Mr. Baijnath Prasad Dahiya was shown Rs. 80 but on the verification of previous year's register the amount was Rs. 100 at the end of the year.
- Amount of water tax was deposited to cashier on 18/08/21 but certification of cashier was not found on the register in this regard.
- Cashier's certification for amount receiving was not found on 16/12/21 & 21/12/21
- Verification by CMO was not found on the collection register during the entire period.

Sanitation Department

During the audit of sanitation department we found some observations. Our comments/suggestions are as follow -

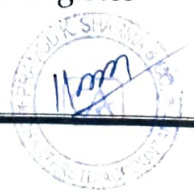
- All the log books should be filled on daily basis with reference of diesel register.
- Officer in-charge should verify them timely.

Establishment Department

- Charge file or register was not found during the audit.

PWD Department

- 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 not found during the audit.

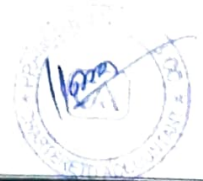
- As per section 139 (2) under chapter - V of Madhya Pradesh (Accounts and Finance) Rules, 2018, The council Engineer or PWD in charge has to examine the stock and construction register at least once in 6 months but we have not found such examination during the audit.
- As per section 141 read with section 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 found that there was no any stock register for recording construction materials and i.e. muram etc.
- Tender Register was not maintained by the ULB.
- Repairing and maintenance register should be maintained and updated timely.

Audit of FDRs

- While auditing, we found that there some FDRs made by the council.

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 properly.



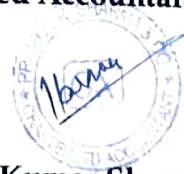
- As per section 121 read with section 86 under chapter-V of Madhya Pradesh Municipal (Accounts & Finance) Rule, 2018 and Letter of Department of Urban Administration and development, Ministry Bhopal, M.P. government, letter no./2022-23/87 dated 06/08/2022, E-tendering must be done in case of purchase costing above one lakh rupees. We suggest the council to comply with the same.

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 loan liability of Rs. 14463446/- as per balance sheet of the council. Amount of Rs. 4660568/- has been paid towards loan installments during the year.

PRAMOD K. SHARMA & CO.
Chartered Accountants



Pramod Kumar Sharma
(Partner)

Municiple Council Dhanpuri
as on 31st March 2022

	Particulars	Sch. No.	Amount (Rs.)	Current Year (Rs.)	Previous Year (Rs.)
A	SOURCES OF FUNDS				
A1	Reserves and Surplus				
	Municipal (General) Fund	B-1	27,02,55,995		11,76,97,102
	Earmarked Funds	B-2	7,72,38,899		4,37,41,986
	Reserves	B-3	66,47,90,647		83,09,82,454
	Total Reserve & Surplus			1,01,22,85,541	99,24,21,542
A2	Grants, Contributions for specific purposes	B-4		11,86,40,914	12,20,43,129
A3	Loans				
	Secured loans	B-5		1,44,63,446	1,77,25,844
	Unsecured loans	B-6		-	-
	Total Loans			1,44,63,446	1,77,25,844
	TOTAL OF SOURCES OF FUNDS (A1+A2+A3)			1,14,53,89,901	1,13,21,90,515
B	APPLICATION OF FUNDS				
B1	Fixed Assets	B-11			
	Gross Block		1,02,08,90,470		98,13,52,599
	Less: Accumulated Depreciation		35,60,99,823		28,88,44,974
	Net Block		66,47,90,647		69,25,07,625
	Capital work-in-progress		4,87,61,307	4,87,61,307	3,64,33,866
	Total Fixed Assets			71,35,51,954	72,89,41,491
B2	Investments				
	Investment - General Fund	B-12		-	-
	Investment - Other Funds	B-13		2,69,97,616	2,69,97,616
	Total Investments			2,69,97,616	2,69,97,616
B3	Current assets, loans & advances				
	Stock in hand (Inventories)	B-14	66,94,880	-	95,02,918
	Sundry Debtors (Receivables)	B-15	70,04,758		
	Gross amount outstanding		-		
	Less: Accumulated provision against bad and doubtful Receivables		-	1,36,99,638	43,37,302
	Prepaid expenses	B-16		-	-
	Cash and Bank Balances	B-17	39,87,98,716	39,87,98,716	37,01,01,591
	Loans, advances and deposits	B-18		68,326	68,326
	Other Assets	B-19		-	-
	Total Of Curent Assets			41,25,66,680	38,40,10,137
B4	Current Liabilities and Provisions				
	Deposits received	B-7	20,00,841	20,00,841	31,05,215
	Deposit works	B-8		-	-
	Other liabilities (Sundry Creditors)	B-9	9,48,044	9,48,044	-
	Provisions	B-10	47,77,464	47,77,464	46,53,514
	Total Current Liabilities			77,26,349	77,58,729
B5	Net Current Assets [Sub Total (B3) - Sub Total (B4)]			40,48,40,331	37,62,51,408
C	Other Assets	B-19		-	-
D	Miscellaneous Expenditure (to the extent not written off)	B-20		-	-
	TOTAL: APPLICATION OF FUNDS (B1+B2+B5+C+D)			1,14,53,89,901	1,13,21,90,515

मुख्य नगर पालिका अधिकारी

नगर पालिका परिषद धानपुरी

जिला-राजौन (म.प्र.)


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

as on 31st March 2020

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	General Account	Total
310	Balance as per last account				11,76,97,102	11,76,97,102
	Additions during the year				-	-
31090-02	• Surplus for the year				95,51,073	95,51,073
	• Transfers				14,30,07,820	14,30,07,820
	Total (Rs.)	-	-	-	15,25,58,893	15,25,58,893
	Deductions during the year				-	-
	• Deficit for the year				-	-
	• Transfers				-	-
	Total (Rs.)	-	-	-	-	-
310	Balance at the end of the current year	-	-	-	27,02,55,995	27,02,55,995

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

Particulars	Special Fund 1	Special Fund 2	Sanchit Nidhi	General Provident fund	Total
(a) Opening Balance			4,37,41,986	-	4,37,41,986
(b) Additions to the Special					
• Transfer from Municipal Fund			88,49,341		88,49,341
• Interest/Dividend earned on					-
• Profit on disposal of Special Fund					
• Appreciation in Value of Special					-
• Other addition (PY Diff.)			2,46,47,572		2,46,47,572
Total (b)	-	-	3,34,96,913	-	3,34,96,913
(c) Payments out of funds					
[I] Capital expenditure on					
• Fixed Asset					-
• Others					-
[II] Revenue Expenditure on					
• Salary, Wages and allowances etc					-
• Rent Other administrative					-
[III] Other:					
• Loss on disposal of Special					-
• Diminution in Value of Special					-
• Transferred to Municipal Fund					-
Total ©	-	-	-	-	
Net Balance of Special Funds (a + b) - ©	-	-	7,72,38,899	-	7,72,38,899


 मुख्याधिकारी
 नगर पालिका, धनकुटा
 धनकुटा-२०७००१ (स.प.)



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)
31210	Capital Contribution	83,09,82,454	3,95,37,871	87,05,20,325	6,72,54,849	80,32,65,476
31211	Capital Reserve	-	-	-	-	-
31220	Borrowing Redemption Reserve	-	-	-	-	-
31230	Special Funds	-	-	-	-	-
31240	Statutory Reserve	-	-	-	-	-
31250	General Reserve	-	-	-	-	-
31260	Other addition (PY Diff.)	-	-	-	13,84,74,829	(13,84,74,829)
	Total Reserve funds	83,09,82,454	3,95,37,871	87,05,20,325	20,57,29,678	66,47,90,647

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	Total
Account Code	32,010	32,020	32,030	32,040	
(a) Opening Balance	9,64,69,545	2,55,73,584	-	-	12,20,43,129
(b) Additions to the Grants *	-	-	-	-	-
• Grant received during the year	2,44,34,905	3,08,29,217	-	-	5,52,64,122
• Interest/Dividend earned on Grant	-	-	-	-	-
• Profit on disposal of Grant	-	-	-	-	-
• Appreciation in Value of Grant	-	-	-	-	-
• Other addition (Specify nature)	-	-	-	-	-
Total (b)	2,44,34,905	3,08,29,217	-	-	5,52,64,122
Total (a + b)	12,09,04,450	5,64,02,801	-	-	17,73,07,251
(c) Payments out of funds	-	-	-	-	-
• Capital expenditure on Fixed	3,18,70,686	76,67,185	-	-	3,95,37,871
• Capital Expenditure on Other	-	-	-	-	-
• Revenue Expenditure on	1,27,09,322	64,19,144	-	-	1,91,28,466
o Salary, Wages, allowances etc.	-	-	-	-	-
o Rent	-	-	-	-	-
• Other	-	-	-	-	-
o Loss on disposal of Grant	-	-	-	-	-
o Grants Refunded	-	-	-	-	-
• Other administrative charges	-	-	-	-	-
Total (c)	4,45,80,008	1,40,86,329	-	-	5,86,66,337
Net balance at the year end (a+b)	7,63,24,442	4,23,16,472	-	-	11,86,40,914

[Handwritten signature]

[Handwritten signature]

[Handwritten signature]



Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33010	Loans from Central Government		
33020	Loans from State government		
33030	Loans from Govt. bodies & Associations	1,44,63,446	1,77,25,844
33040	Loans from international agencies		
33050	Loans from banks & other financial institutions	-	-
33060	Other Term Loans		
33070	Bonds & debentures		
33080	Other Loans		
	Total Secured Loans	1,44,63,446	1,77,25,844

Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33110	Loans from Central Government		
33120	Loans from State government		
33130	Loans from Govt. bodies & Associations	-	-
33140	Loans from international agencies		
33150	Loans from banks & other financial institutions		
33160	Other Term Loans		
33170	Bonds & debentures		
33180	Other Loans		
	Total Unsecured Loans	-	-

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors	19,94,481	31,05,215
34020	From Revenues	6,360	
34030	From staff		
34080	From Others		
	Total deposits received	20,00,841	31,05,215

[Handwritten signature]

[Handwritten signature]



Schedule B-8: Deposits Works


Account Code.	Particulars	Opening balance as the beginning of the year (Rs)	Additions during the current year (Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the current year (Rs)
34110	Civil Works				-
34120	Electrical works				-
34180	Others				-
	Total of deposit works	-	-	-	-

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
35010	Creditors		
35011	Employee Liabilities		
35012	Interest Accrued and Due		
35020	Recoveries Payable	9,48,044	
35030	Government Dues Payable		
35040	Refunds Payable		
35041	Advance Collection of Revenues		
35080	Others		
	Total Other liabilities (Sundry Creditors)	9,48,044	-

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	47,77,464	46,53,514
36020	Provision for Interest	-	-
36030	Provision for Other Assets	-	-
	Total Provisions	47,77,464	46,53,514


मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद काठमाडौं
(अक्षा-१०, बंगला (म.म.))



Schedule B-11: Fixed Assets

as on 31st March 2020

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	12,28,41,812			12,28,41,812	-		-	-	12,28,41,812	12,28,41,812
41011	Lack & Pond	-			-						-
41020	Buildings	14,62,67,839	28,91,282	-	14,91,59,121	2,64,77,239	49,71,971	-	3,14,49,210	11,77,09,911	11,97,90,600
	Infrastructure Assets	-			-						-
41030	• Roads and Bridges	23,42,03,628	1,04,30,985	-	24,46,34,613	13,20,96,095	3,49,47,802	-	16,70,43,897	7,75,90,716	10,21,07,533
41031	• Sewerage and drainage	16,32,40,379	26,16,668	-	16,58,57,047	5,63,06,880	1,10,57,136	-	6,73,64,016	9,84,93,031	10,69,33,499
41032	• Water ways	22,84,34,509	57,23,459	-	23,41,57,968	3,27,78,479	58,53,949	-	3,86,32,428	19,55,25,540	19,56,56,030
41033	• Public Lighting	3,79,83,880	68,72,609	-	4,48,56,489	1,75,68,045	44,85,649	-	2,20,53,694	2,28,02,795	2,04,15,835
41034	• Sanitation & S.W.M	32,65,004	17,93,370	-	50,58,374	5,79,541	5,05,837	-	10,85,378	39,72,996	26,85,463
	Other assets	-			-						-
41040	• Plants & Machinery	99,53,506	19,59,663	-	1,19,13,169	40,60,110	11,91,317	-	52,51,427	66,61,742	58,93,396
41050	• Vehicles	2,15,50,193	56,30,079	-	2,71,80,272	1,43,15,274	27,18,027	-	1,70,33,302	1,01,46,971	72,34,919
41060	• Office & other equipment	72,96,318	12,25,688	-	85,22,006	22,77,803	8,52,201	-	31,30,004	53,92,002	50,18,515
41070	• Furniture, fixtures, fittings and electrical appliances	63,15,531	2,23,068	-	65,38,599	23,85,508	6,53,860	-	30,39,368	34,99,232	39,30,023
4180	• Other fixed assets	-	1,71,000		1,71,000	-	17,100	-	17,100	1,53,900	-
	Total	98,13,52,599	3,95,37,871	-	1,02,08,90,470	28,88,44,974	6,72,54,849.13	-	35,60,99,823	66,47,90,647	69,25,07,625
41210	Work-in-progress	3,64,33,866	1,23,27,441		4,87,61,307				-	4,87,61,307	3,64,33,866
	Total	1,01,77,86,465	5,18,65,312	-	1,06,96,51,777	28,88,44,974	6,72,54,849	-	35,60,99,823	71,35,51,954	72,89,41,491



[Handwritten signature]

[Handwritten signature]

Schedule B-12: Investments - General Funds

as on 31st March 2020


Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs.)
42010	• Central Government Securities				
42020	• State Government Securities				
42030	• Debentures and Bonds				
42040	• Preference Shares				
42050	• Equity Shares				
42060	• Units of Mutual Funds				
42070	• Other Investments				
	Total of Investments General Fund		-	-	-

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.)
42110	• Central Government Securities	-		-	-
42120	• State Government Securities				
42130	• Debentures and Bonds				
42140	• Preference Shares				
42150	• Equity Shares				
42160	• Units of Mutual Funds				
42180	• Other Investments		-	2,69,97,616	2,69,97,616
42190	• Accumulates Provision			-	-
	Total of Investments Other Fund		-	2,69,97,616	2,69,97,616

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
43010	Stores	66,94,880	95,02,918
43020	Loose Tools	-	-
43080	Others	-	-
	Total Stock in hand	66,94,880	95,02,918


मुख्य नगर पालिका अधिकारी
नगर पालिका माहिंदर वनपुरी
जिला-रायसेल (म.प्र.)



Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
43110	<u>Receivables for Property Taxes</u>				
	Less than 5 years	21,32,976			20,10,721
	More than 5 years*	-	-	-	-
	Sub - total	21,32,976	-	-	20,10,721
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Property Taxes	21,32,976	-	-	20,10,721
43120	<u>Receivable of Other Taxes</u>		-	-	
	Less than 3 years	4,42,759	-	-	1,52,639
	More than 3 years*	-	-	-	-
	Sub - total	4,42,759	-	-	1,52,639
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Other Taxes	4,42,759	-	-	1,52,639
43130	<u>Receivable for Water Taxes</u>		-	-	
	Less than 3 years	16,90,890	-	-	13,61,603
	More than 3 years*	-	-	-	-
	Sub - total	16,90,890	-	-	13,61,603
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Other Taxes	16,90,890	-	-	13,61,603
43140	<u>Receivables from Other Sources</u>		-	-	
	Less than 3 years	27,38,133	-	-	8,12,339
	More than 3 years*	-	-	-	-
	Sub - total	27,38,133	-	-	8,12,339
43150	<u>Receivables from Government</u>	-	-	-	-
	Sub - total	-	-	-	-
	Total of Sundry Debtors (Receivables)	70,04,758	-	-	43,37,302

[Handwritten signature]
[Faint blue stamp]




Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
44010	Establishment		
44020	Administrative		
44030	Operations & Maintenance		
	Total Prepaid expenses	-	-

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
45010	Cash		-
45020	Balance with Bank - Municipal Funds		
45021	Nationalised Banks	39,87,98,716	37,01,01,591
45022	Other Scheduled Banks	-	-
45023	Scheduled Co-operative Banks	-	-
45024	Post Office		
	Sub-total	39,87,98,716	37,01,01,591
45040	Balance with Bank - Special Funds		
45041	Nationalised Banks	-	-
45042	Other Scheduled Banks		
45043	Scheduled Co-operative Banks	-	-
45044	Post Office		
	Sub-total	-	-
45060	Balance with Bank - Grant Funds		
45061	Nationalised Banks	-	-
45062	Other Scheduled Banks		
45063	Scheduled Co-operative Banks		
45064	Post Office		
	Sub-total	-	-
	Total Cash and Bank balances	39,87,98,716	37,01,01,591


मुख्य नगर पालिका का अधिकारी
नगर पालिका परिषद वनपुरी
जिला-राहडोल (म.प्र.)



Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
46010	Loans and advances to employees		-	-	-
46020	Employee Provident Fund Loans	-	-	-	-
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to Others	-	-	-	-
46060	Deposit with External	68,326	-	-	68,326
46080	Other Current Assets	-	-	-	-
	Sub -Total	68,326	-	-	68,326
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				-
	Total Loans, advances, and deposits	68,326	-	-	68,326

Schedule B-18 (a): Accumulated Provisions against Loans, Advances, and Deposits


Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
46110	Loans to Others		
46120	Advances		
46130	Deposits		
	Total Accumulated Provision	-	-

Schedule B-19: Other Assets

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
47010	Deposit Works		
47020	Other asset control accounts		-
	Total Other Assets	-	-

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

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
48010	Loan Issue Expenses		
48020	Discount on Issue of Loans		
48030	Others		
	Total Miscellaneous expenditure	-	-


 मंडल नगर पालिका अधिकारी
 नगर पालिका कार्यालय, धनगुरी
 जिला-राप्ती (म.प्र.)



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

	Item/ Head of Account	Schedule No	Current Year (Rs)	Previous Year (Rs)
A	INCOME			
	Tax Revenue	IE-1	82,62,642	75,42,401
	Assigned Revenues & Compensation	IE-2	15,47,85,905	14,36,35,008
	Rental Income from Municipal Properties	IE-3	27,84,962	17,26,077
	Fees & User Charges	IE-4	33,72,533	4,01,742
	Sale & Hire Charges	IE-5	3,49,710	13,55,708
	Revenue Grants, Contributions & Subsidies	IE-6	8,59,84,498	13,84,68,842
	Income from Investments	IE-7	17,05,571	-
	Interest Earned	IE-8	29,74,310	50,26,849
	Other Income	IE-9	-	9,79,889
	Total - INCOME		26,02,20,131	29,91,36,516
B	EXPENDITURE			
	Establishment Expenses	IE-10	6,32,16,784	6,92,32,656
	Administrative Expenses	IE-11	1,09,07,994	1,22,60,459
	Operations & Maintenance	IE-12	6,33,96,265	6,94,39,202
	Interest & Finance Expenses	IE-13	14,15,972	1,749
	Programme Expenses	IE-14	-	9,02,081
	Revenue Grants, Contributions & subsidies	IE-15	3,56,27,853	6,00,25,000
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation		6,72,54,849	8,06,95,842
	Total - EXPENDITURE		24,18,19,717	29,25,56,989
C	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)</i>		1,84,00,414	65,79,527
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>		1,84,00,414	65,79,527
F	Less: Transfer to Reserve Funds		88,49,341	7,48,080
G	<i>Net balance being surplus/ deficit carried over to Municipal Fund (E-F)</i>		95,51,073	58,31,447

For Municipal Council Dhanpuri



Chief Municipal Officer Accounts Officer


(Signature of Chief Municipal Officer)

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
11001	Property tax	47,78,386	43,43,987
11002	Water tax	20,39,760	18,93,335
11003	Sewerage Tax	44,503	
11004	Conservancy Tax		
11005	Lighting Tax		
11006	Education tax		6,90,602
11007	Vehicle Tax		
11008	Tax on Animals		
11009	Electricity Tax		
11010	Professional Tax		
11011	Advertisement tax	10,000	44,485
11012	Pilgrimage Tax		
11013	Export Tax		
11051	Octroi & Toll		
11080	Other taxes	13,89,993	5,69,992
	Sub-total	82,62,642	75,42,401
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	82,62,642	75,42,401

Schedule IE-1 (a): Remission and Refund of taxes

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
11090-01	Property taxes		
11090-11	Other Tax		
	Total refund and remission of tax revenues	-	-


 पुणे नगरपालिका
 नगर प्रमुख कार्यालय
 नगर-राजमार्ग (म.प.)



Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
12010	Taxes and Duties collected by others	20,10,617	4,41,000
12020	Compensation in lieu of Taxes / duties	15,27,75,288	14,31,94,008
12030	Compensations in lieu of Concessions		
	Total assigned revenues & compensation	15,47,85,905	14,36,35,008

Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
13010	Rent from Civic Amenities	27,84,962	16,46,077
13020	Rent from Office Buildings		
13030	Rent from Guest Houses		
13040	Rent from lease of lands		80,000
13080	Other rents		
	Sub-Total		
13090	Less: Rent Remission and Refunds		
	Sub-total		
	Total Rental Income from Municipal Properties	27,84,962	17,26,077

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

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
14010	Empanelment & Registration Charges	50,000	1,00,000
14011	Licensing Fees	37,700	16,527
14012	Fees for Grant of Permit	1,000	
14013	Fees for Certificate or Extract	4,000	22,592
14014	Development Charges		
14015	Regularization Fees		
14020	Penalties and Fines	2,06,288	49,943
14040	Other Fees	28,21,250	19,070
14050	User Charges	2,52,295	1,93,610
14060	Entry Fees		
14070	Service / Administrative Charges		
14080	Other Charges		
	Sub-Total	33,72,533	4,01,742
14090	Less: Rent Remission and Refunds		
	Sub-total	-	-
	Total income from Fees & User Charges	33,72,533	4,01,742



Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
15010	Sale of Deadstock		1,20,779
15011	Sale of Forms & Publications	3,33,410	12,25,930
15012	Sale of stores & scrap		
15030	Sale of Others		
15040	Hire Charges for Vehicles		
15041	Hire Charges for Equipment	16,300	
	Total Income from Sale & Hire charges - income head-wise	3,49,710	13,55,708

Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
16010	Revenue Grant	8,59,84,498	13,83,73,842
16020	Re-imbursement of expenses		
16030	Contribution towards schemes		95,000
	Total Revenue Grants, Contributions & Subsidies	8,59,84,498	13,84,68,842

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17010	Interest on Investments	17,05,571	
17020	Dividend		
17030	Income from projects taken up on commercial basis		
17040	Profit in Sale of Investments		
17080	Others		
	Total Income from Investments	17,05,571	-

[Handwritten signature]



Schedule IE- 8: Interest Earned


Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17110	Interest from Bank Accounts	29,74,310	50,26,849
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others		
17180	Other Interest		
	Total - Interest Earned	29,74,310	50,26,849

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year (Rs.)	Previous 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		9,79,889
	Total Other Income	-	9,79,889

Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
21010	Salaries, Wages and Bonus	5,98,54,971	5,72,92,031
21020	Benefits and Allowances	1,76,475	4,11,120
21030	Pension	6,000	11,85,630
21040	Other Terminal & Retirement Benefits	31,79,338	1,03,43,875
	Total establishment expenses	6,32,16,784	6,92,32,656


मुख्य कार्य निदेशक अधिकारी
मुख्य वित्तिका परिसर (पुणे)
जिला-साहडोल (म.प्र.)





Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
22010	Rent, Rates and Taxes		
22011	Office maintenance		
22012	Communication Expenses	99,032	64,363
22020	Books & Periodicals	30,752	85,373
22021	Printing and Stationery	17,32,715	3,94,006
22030	Traveling & Conveyance		
22040	Insurance	2,26,974	
22050	Audit Fees	61,38,020	30,63,600
22051	Legal Expenses	6,000	62,721
22052	Professional and other Fees	3,76,560	43,20,799
22060	Advertisement and Publicity	18,21,685	33,95,171
22061	Membership & subscriptions		
22080	Other Administrative Expenses	4,76,256	8,74,426
	Total administrative expenses	1,09,07,994	1,22,60,459

Schedule IE-12: Operations & Maintenance

Account	Particulars	Current Year	Previous Year
23010	Power & Fuel	2,83,14,581	2,23,67,449
23020	Bulk Purchases	1,41,76,066	2,04,57,130
23030	Consumption of Stores	27,82,620	
23040	Hire Charges	3,12,400	3,19,367
23050	Repairs & maintenance -Infrastructure Assets	1,33,50,966	1,85,54,224
23051	Repairs & maintenance - Civic Amenities	6,42,487	94,273
23052	Repairs & maintenance - Buildings	8,05,264	6,72,591
23053	Repairs & maintenance - Vehicles	21,35,836	28,59,460
23054	Repairs & maintenance - Furniture		
23055	Repairs & maintenance - Office Equipments	2,54,647	3,95,149
23056	Repairs & maintenance -Electrical Appliances		
23057	Repairs & maintenance - Plant & Machinery		22,01,299
23059	Repairs & maintenance - Others		
23080	Other operating & maintenance expenses	6,21,398	15,18,260
	Total operations & maintenance	6,33,96,265	6,94,39,202



 Director, P. & C.



Schedule IE-13: Interest & Finance Charges


Account Code	Particulars	Current Year (Rs.)	Previous 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	13,98,170	
24060	Other Interest	-	-
24070	Bank Charges	17,802	1,749
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	14,15,972	1,749

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
25010	Election Expenses		
25020	Own Programs		9,02,081
25030	Share in Programs of others	-	-
	Total Programme Expenses	-	9,02,081

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
26010	Grants [specify details]		
26020	Contributions [specify details]	3,56,27,853	6,00,25,000
26030	Subsidies [specify details]	-	-
	Total Revenue Grants, Contributions & Subsidies	3,56,27,853	6,00,25,000


मुख्य नगर पालिका कार्यालय
नगर पालिका परिषद धनकुटा
जिला-सप्तरी (म.प्र.)



Schedule IE-15: Provisions and Write off

Account Code	Particulars	Current Year (Rs.)	Previous 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.)	Previous 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.)	Previous 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 Dhanpuri
Receipts and Payments Account
For the period from 1 April 2021 to 31 March 2022

Account Code	Head of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)	Account Code	Head of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)
	Opening Balances* Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	37,01,01,591	34,47,82,069				
	Operating Receipts				Operating Payments		
110	Tax Revenue	75,20,980	77,89,101	210	Establishment Expenses	5,84,37,911	6,45,79,142
120	Assigned Revenues & Compensations	15,47,85,905	14,36,35,008	220	Administrative Expenses	1,08,82,576	1,22,12,249
130	Rental income from Municipal Properties	25,64,739	17,67,842	230	Operations and Maintenance	5,61,47,151	5,79,82,457
140	Fees & User Charges	33,72,533	4,01,742	240	Interest & Finance Charges	17,802	1,749
150	Sale & Hire Charges	3,49,710	13,55,708	250	Programme Expenses		9,02,081
160	Revenue Grants, Contributions & Subsidies		2,03,000	260	Revenue Grants, Contributions & Subsidies	3,56,27,853	6,00,25,000
170	Income from Investments						
171	Interest Earned	29,74,310	50,26,849				
180	Other Income		9,79,889				
	Non-Operating Receipts-				Non-Operating Payments		
310	Municipal Fund	2,91,80,563		310	Municipal Fund		
320	Grants and contribution for specific purposes	5,52,64,122	14,29,36,440	320	Refund of Grants	3,98,817	29,62,024
330	Loans Received		1,88,40,000	340	Refund of Deposits	16,50,634	4,28,719
340	Deposits Received	5,46,260	22,91,786	330	Secured Loans	46,60,568	47,86,162
				35020	Recoveries Payable	1,04,53,378	
350	Other Liabilities			35011	Employee Liabilities		
420	Investment- FDR Mature			360	Provisions	46,54,923	
431	Sundry debtors			410	Acquisition / Purchase of Fixed Assets	3,26,02,943	4,71,94,394
460	Loans, Advances & Deposit			412	Capital WIP	1,23,27,441	3,64,33,866
470	Other Assets			420	Investments - General Fund		1,24,00,000
					Closing Balances # Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	39,87,98,716	37,01,01,591
	TOTAL	62,66,60,713	67,00,09,434		TOTAL	62,66,60,713	67,00,09,434

For Municipal Council Dhanpuri




Chief Municipal Officer
नगर पालिका धनपुरी
जिला-राहडोल (म.प्र.)


Accounts Officer

MUNICIPAL COUNCIL DHANPURI
Dist- Shahdol

BANK BALANCE SHEET
01.04.2021 to 31.03.2022

S.No.	Scheme	BANK NAME	ACCOUNT NUMBER	BANK		CASHBOOK		Opening Diff.	Closing Diff.
				OPENING BALANCE	CLOSING BALANCE	OPENING BALANCE	CLOSING BALANCE		
1	Grants Fund	State Bank of India	10964816643	18,43,90,314.29	19,44,34,568.87	19,08,85,543.95	20,45,55,073.95	64,95,229.66	1,01,20,505.08
2	Municipal Fund	HDIC Bank	50100302674263	76,21,032.00	79,25,291.00	74,54,255.00	76,24,338.00	(1,66,777.00)	(3,00,953.00)
3	Swatch Bharat Mission	Punjab National Bank	660100100037707	1,10,24,960.99	1,28,24,269.99	1,09,29,136.19	1,27,27,127.19	(95,824.80)	(97,142.80)
4	Municipal Fund	Axis Bank	919010046328816	7,259.13	7,424.13	7,259.13	7,370.13	-	(54.00)
5	Nikay Nidhi	Madhya Pradesh Gramin Bank	2021810100000016	1,64,94,892.79	2,58,18,337.79	1,46,59,804.07	2,40,57,483.07	(18,35,088.72)	(17,60,854.72)
6	Municipal Fund	Kotak Mahindra Bank	7913039172	95,25,987.00	98,80,629.00	95,25,987.00	97,90,324.00	-	(90,305.00)
7	Municipal Fund	HDIC Bank	50100346969023	2,05,169.00	2,11,394.00	15,82,509.00	1,78,320.00	13,77,340.00	(33,074.00)
8	Nikay Nidhi	Bank of Baroda	5080100017611	6,83,43,577.54	7,02,42,423.74	5,72,72,316.00	5,87,12,921.00	(1,10,71,261.54)	(1,15,29,502.74)
9	Security Deposit	Bank of Baroda	5080200000006	10,69,805.71		10,86,932.00	17,184.50	17,126.29	17,184.50
	Adjustment Bank					(2,91,80,563.38)			
			Total	29,86,82,998.45	32,13,44,338.52	26,42,23,178.96	31,76,70,141.84	(52,79,256.11)	(36,74,196.68)



(Signature)
Account Officer
Municipal Council Dhanpuri
District-Shahdol

(Signature)
Chief Municipal Officer
Municipal Council Dhanpuri
District-Shahdol

Municipal Council Dhanpuri
Dist - Shahdol (M,P)
Bank Recconciliation Statement
Bank - state bank of india
Account No - 643
April -21 to March -22

Closing Balance As Per Pass Book			19,44,34,568.87	
Opening Difference			64,95,229.66	
Amount Paid In pass Book But In Cash book	Date	Amount	21,82,531.00	
	29.06.2021	5,76,628.00		
	29.06.2021	8,00,173.00		
	29.06.2021	7,54,351.00		
	29.06.2021	51,379.00		
	21,82,531.00			
Amount Received In pass Book But In Cash book	Date	Amount	-39,628.30	
	03.07.2021	26,713.26		
	20.07.2021	5,000.00		
	27.01.2022	7,915.04		
	39,628.30			
	Amount Received In Cash Book But In PAss book	Date		Amount
30.04.2021		33,180.00		
08.07.2021		15,700.00		
03.08.2021		22,743.00		
06.08.2021		2,154.00		
27.08.2021		50,000.00		
29.10.2021		1.00		
31.12.2021		63,000.00		
14.01.2022		36,000.00		
31.01.2022		15,000.00		
28.02.2022		15,000.00		
SCHEME CASH BOOK-8551		30.03.2022	6,28,467.00	
SCHEME CASH BOOK-8595		30.03.2022	6,01,793.00	
14,83,038.00				
Amount Difference In Receipt Side				
	Cash Book	Pass Book		
10.03.2022	15,000.00	14,840.70	159.30	
11.03.2022	3,97,075.00	3,97,075.50	(0.50)	



[Handwritten signature]

[Handwritten signature]

30.03.2022	14,15,124.00	14,15,123.70	0.30
30.03.2022	10,69,688.00	10,69,687.71	0.29
03.02.2022	500.00	498.00	2.00
24.02.2022	15,000.00	14,840.70	159.30
08.02.2022	63,610.00	71,745.98	(8,135.98)
02.12.2021	16,000.00	15,830.08	169.92
02.12.2021	33,600.00	33,243.17	356.83
11.12.2021	20,100.00	19,886.54	213.46
14.12.2021	1,360.00	1,354.56	5.44
10.11.2021	15,000.00	14,840.70	159.30
18.11.2021	55,000.00	54,840.70	159.30
24.11.2021	40,000.00	39,575.20	424.80
01.10.2021	15,000.00	14,840.70	159.30
04.10.2021	6,000.00	5,936.28	63.72
13.10.2021	15,000.00	14,840.70	159.30
25.10.2021	21,000.00	20,776.98	223.02
26.10.2021	15,000.00	14,840.70	159.30
28.10.2021	46,000.00	45,670.78	329.22
02.09.2021	15,000.00	14,840.70	159.30
05.09.2021	15,000.00	14,840.70	159.30
27.09.2021	15,000.00	14,841.70	158.30
29.09.2021	15,000.00	14,841.70	158.30
03.08.2021	45,000.00	44,840.70	159.30
03.08.2021	15,000.00	14,840.70	159.30
27.08.2021	1,500.00	1,494.00	6.00
27.07.2021	32,000.00	31,681.40	318.60
29.07.2021	15,000.00	14,840.70	159.30
03.06.2021	1,031.00	1,026.88	4.12
17.06.2021	60,200.00	60,091.68	108.32
24.06.2021	11,000.00	10,883.18	116.82

Amount Difference in Payment Side


	Cash Book	Pass Book	
02.03.2022	117.00	116.82	(0.18)
14.03.2022	412.00	411.82	(0.18)
14.03.2022	589.00	588.82	(0.18)
22.03.2022	117.00	116.82	(0.18)
11.02.2022	412.00	411.82	(0.18)
11.02.2022	589.00	588.82	(0.18)
18.01.2022	412.00	411.82	(0.18)
18.01.2022	589.00	588.82	(0.18)
24.01.2022	117.00	116.82	(0.18)
10.12.2021	412.00	411.82	(0.18)
10.12.2021	589.00	588.82	(0.18)
20.12.2021	117.00	116.82	(0.18)
09.11.2021	26,691.00	29,691.00	3,000.00




मुद्रा न्याय प्रमाणित है
 मर प्रमाणित प्रमाणित प्रमाणित
 जिला-राहडोल (म.प्र.)

16.11.2021	412.00	411.82	(0.18)
16.11.2021	589.00	588.82	(0.18)
20.11.2021	117.00	116.82	(0.18)
25.10.2021	412.00	411.82	(0.18)
25.10.2021	589.00	588.82	(0.18)
27.10.2021	117.00	116.82	(0.18)

Bank Cxharges In PassBook	Date	Amount	
		96.62	
Closing Balance As Per Cash Book			20,45,55,073.95
			20,45,55,073.95


 Account Officer
 Municipal Council Dhanpuri
 District-Shahdol



 Chief Municipal Officer
 Municipal Council Dhanpuri
 District-Shahdol



Municipal Council Dhanpuri
Dist - Shahdol
Bank Recounciliation Statement
Bank - HDFC bank
Account No - 50100302674263
01.04.2021 to 31.03.2022

Closing Balance As Per Pass Book			79,25,291.00
Opening Difference			(1,66,777.00)
Amount Received In pass Book But In Cash book	Date	Amount	(1,34,176.00)
	01.04.2021	65,771.00	
	30.09.2021	68,404.00	
	30.10.2021	1.00	
		1,34,176.00	
Closing As Per Cash Book			76,24,338.00
			76,24,338.00


Account Officer
Municipal Council Dhanpuri
District-Shahdol


Chief Municipal Officer
Municipal Council Dhanpuri
District-Shahdol



Municipal Council Dhanpuri
Dist - Shahdol
Bank Recounciliation Statement
Bank - Panjab National bank
Account No - 6601000100037707
01.04.2021 to 31.03.2022

Closing Balance As Per Pass Book			1,28,24,269.99
Opening Difference			(95,824.80)
Amount Received In pass Book But In Cash book	Date	Amount	(1,372.00)
	23.06.2021	1,372.00	
		1,372.00	
Amount Diffrence	Cash Book	Pass Book	
01.07.2021	1400	1,454.00	54.00
Closing As Per Cash Book			1,27,27,127.19
			1,27,27,127.19



Account Officer
Municipal Council Dhanpuri
District-Shahdol


Chief Municipal Officer
Municipal Council Dhanpuri
District-Shahdol



Municipal Council Dhanpuri
Dist - Shahdol
Bank Recounciliation Statement
Bank - AXIX Bank
Account No - 91901146328816
01.04.2021 to 31.03.2022

Closing Balance As Per Pass Book			7,424.13
Opening Difference			-
Amount Received In Pass Book But In cash book	Date	Amount	(54.00)
	01.07.2021	54.00	
		54.00	
Closing As Per Cash Book			7,370.13
			7,370.13



Account Officer
Municipal Council Dhanpuri
District-Shahdol


Chief Municipal Officer
Municipal Council Dhanpuri
District-Shahdol



Municipal Council Dhanpuri
Dist - Shahdol
Bank Recounciliation Statement
Bank - Kotak Bank
Account No - 9713039172
01.04.2021 to 31.03.2022

Closing Balance As Per Pass Book			98,80,629.00
Opening Difference			-
Amount Received in Pass Book but Not In Cash Book	Date	Amount	(90,305.00)
	30.09.2021	90,305.00	
		90,305.00	
Closing As Per Cash Book			97,90,324.00
			97,90,324.00



Account Officer
Municipal Council Dhanpuri
District-Shahdol



Chief Municipal Officer
Municipal Council Dhanpuri
District-Shahdol



Municipal Council Dhanpuri
Dist - Shahdol
Bank Recounciliation Statement
Bank - MP Gramin Bank
Account No - 2021810100000016
01.04.2021 to 31.03.2022

Closing Balance As Per Pass Book			2,58,18,337.79
Opening Difference			-18,35,088.72
Amount Received In pass Book But In Cash book	Date	Amount	-88,261.00
	30.04.2021	33,180.00	
	05.07.2021	13,830.00	
	05.07.2021	18,621.00	
	08.07.2021	16,520.00	
	02.03.2022	6,110.00	
		88,261.00	
Amount Received In Cash Book But In PAss book	Date	Amount	1,62,498.00
	03.04.2021	11,946.00	
	07.04.2021	62,388.00	
	05.07.2021	40,830.00	
	06.07.2021	17,121.00	
	08.07.2021	820.00	
	28.03.2021	29,393.00	
		1,62,498.00	
Amount Diffrence 19.08.2021	Pass book	Cash Book	-3.00
	6,860.00	6,857.00	
Closing Balance As Per Cash Book			2,40,57,483.07
			2,40,57,483.07



Account Officer
Municipal Council Dhanpuri
District-Shahdol



Chief Municipal Officer
Municipal Council Dhanpuri
District-Shahdol



Municipal Council Dhanpuri
Dist - Shahdol
Bank Recounciliation Statement
Bank - HDFC bank
Account No - 50100346969023
01.04.2021 to 31.03.2022

Closing Balance As Per Pass Book			2,11,394.00
Opening Difference			13,77,340.00
Last Year Amount Clear During this year	Date	Amount	(14,33,582.00)
	01.04.2021	14,33,582.00	.
		14,33,582.00	
Amount Received In pass Book But In Cash book	Date	Amount	(1,563.00)
	21-Nov	1,563.00	
		1,563.00	
Amount Received In Cash Book But In PAss book	Date	Amount	24,731.00
	01.04.2021	21,922.00	
	31.03.2022	2,809.00	
		24,731.00	
Closing As Per Cash Book			1,78,320.00
			1,78,320.00


Account Officer
Municipal Council Dhanpuri
District-Shahdol


Chief Municipal Officer
Municipal Council Dhanpuri
District-Shahdol



Municipal Council Dhanpuri
Dist - Shahdol
Bank Recounciliation Statement
Bank - Bank Of baroda
Account No - 5080100017611
01.04.2021 to 31.03.2022

Closing Balance As Per Pass Book			7,02,42,423.74
Opening Difference			(1,10,71,261.54)
Amount Paid In Pass Book But Not In Cash Book	Date	Amount	34.80
	07.6.2021	17.10	
		17.70	
		34.80	
Amount Received In Pass Book But In cash book	Date	Amount	(4,58,277.00)
	21-May	4,58,277.00	
		4,58,277.00	
Closing As Per Cash Book			5,87,12,920.00
			5,87,12,920.00



Account Officer
Municipal Council Dhanpuri
District-Shahdol


Chief Municipal Officer
Municipal Council Dhanpuri
District-Shahdol



Municipal Council Dhanpuri
Dist - Shahdol
Bank Recounciliation Statement
Bank - Bank Of Baroda
Account No - 50802000000006
01.04.2021 to 31.03.2022

Closing Balance As Per Pass Book			-
Opening Difference			17,126.29
Amount Paid In pass Book But In Cash book	Date	Amount	59.00
	21-Nov	29.50	
	09.03.2022	29.50	
		59.00	
Other Diffrence		0.79	(0.79)
Closing As Per Cash Book			17,184.50
			17,184.50
			0.00


Account Officer
Municipal Council Dhanpuri
District-Shahdol


Chief Municipal Officer
Municipal Council Dhanpuri
District-Shahdol



MUNICIPAL COUNCIL DHANPURI DISTRICT-SHAHDOL

SCHEME CASH BOOK

BANK RECONCILIATION STATEMENT

Year 2021-22


S.No.	Scheme	BANK NAME	ACCOUNT NUMBER	BANK		CASHBOOK		Opening Diff.	Closing Diff.
				OPENING BALANCE	CLOSING BALANCE	OPENING BALANCE	CLOSING BALANCE		
	Bhawan Nirman Mandal								
1	Bhawan Nirman Mandal	Madhya Pradesh Gramin Bank	202181010002527	1,77,708.10	0.00	1,77,708.10	0.00	Account Closed 11.03.2022	
	BRGF								
2	BRGF	Rastriya Rural Bank	202181010001587	1,44,992.00	0.00	1,44,992.00	0.00	Account Closed 11.03.2022	
	CM Infra Phase-I								
3	CM Infra Phase-I	Madhya Pradesh Gramin Bank	202181030001169	72,947.30	0.00	72,947.30	0.00	Account Closed 11.03.2022	
4	CM Infra Phase-I	State Bank of India	33837690226	0.00	0.00	0.00	0.00	-	-
	CM infra Phase-II								
5	CM Infra Phase-II	Allahabad Bank	50431896843	5,50,350.00	5,66,484.00	5,50,350.00	5,66,484.00	BRS Not Required	
	IDSSMT								
6	IDSSMT Yojna	Bank of Baroda	5080100004873	22,69,784.00	23,17,311.80	22,54,666.00	23,17,311.80	15,118.00	-
	Jan Bhagadari Yojna								
7	Jan Bhagadari Yojna	Madhya Pradesh Gramin Bank	20218100000886	4,20,964.05	5,04,583.45	4,20,964.05	5,04,583.45	BRS Not Required	
	NULM								
8	NULM	Axis Bank	918010096541745	5,96,952.00	1,042.00	5,96,952.00	1,042.00	BRS Not Required	
	PMAY								
9	PMAY	Allahabad Bank	50356451059	3,02,37,885.00	0.00	3,02,37,885.00	0.00	Account Closed 16.03.2022	
	Samudayik Vikas Samiti								
10	Samudayik Vikash Samiti	Slate Bank of India	10964818551	6,11,599.83	0.00	6,11,599.83	0.00	Account Closed 30.03.2022	
	Sarv Shiksha Abhiyan								
11	Sarv Shiksha Abhiyan	Slate Bank of India	10964818595	5,85,640.72	0.00	5,85,640.72	0.00	Account Closed 30.03.2022	
	Shehri Garib Upasna								
12	Shehri Garib Upasna	Bank of Baroda	5080100010618	13,86,100.70	0.00	13,86,100.70	0.00	Account Closed 30.03.2022	




प्रमाणित किया गया
मुख्य अधिकारी
जन-शिक्षा अभियान (M.N.)

MUNICIPAL COUNCIL DHANPURI
BRS FOR THE YEAR OF 2021-22
AC-5080100015403
Bank of Baroda
Sanchit Nidhi

Closing Balance As Per Pass Book			4,97,27,741.00
Opening Difference Amount Year 2021-22			(1,19,28,178.00)
	01.05.20	27,699.00	
	02.05.20	25,584.00	
	01.11.20	24,961.00	
	03.11.20	18,15,965.00	
	10.01.21	26,56,597.00	
	13.01.21	42,98,100.00	
	30.01.21	30,32,011.00	
	05.02.21	47,261.00	
1,19,28,178.00			
Closing Balance As Per Cash Book			3,77,99,563.00
			3,77,99,563.00


Account Officer
Municipal Council Dhanpuri
District-Shahdol


Chief Municipal Officer
Municipal Council Dhanpuri
District-Shahdol



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

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



Sr No.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
		Receipts in Rs.		% of Growth		
1	Audit of Revenue	2020-21	2021-22			
A. REVENUE COLLECTION						
a.	Property Tax	31,86,749.00	31,09,091.00	-2.44 %	Tax collection has decreased slightly.	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity.
b.	Consolidated Tax	15,68,321.00	13,56,600.00	-13.50 %	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.	Devlopment Cess	5,89,722.00	5,78,631.00	-1.88 %	Cess collection has decreased slightly.	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity.
d.	Education Cess	7,50,414.00	7,08,342.00	-5.61 %	Cess collection has decreased slightly.	Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity.
TOTAL (A)		60,95,206	57,52,664			

B. NON REVENUE COLLECTION						
a.	Rent of Land & Buliding/Shops	17,57,682.00	25,64,739	45.92 %	Rent collection has increased excellently.	Council Should keep on working towards maintaining the growth rate in the up coming years.
b.	Water Tax	16,49,410.00	17,54,976.00	6.40 %	Water tax collection has increased slightly.	Council Should keep on working towards increasing the growth rate in the up coming years.
c.	Solid Wastage Management	-	-	0.00 %	No Observation	No Suggestion
d.	Other Fees & Taxes	1,93,954.00	33,85,873	1645.71 %	Tax collection has increased excellently.	Council Should keep on working towards increasing such a high growth rate in the up coming years.
TOTAL (B)		36,01,046	77,05,588			

Handwritten signature

Handwritten signature and stamp

GRANT TOTAL (A) + (B) 96,96,252.00 1,34,58,252.00



प्रकाश शर्मा (प्र.प्र.)
 प्रकाश शर्मा & को. चार्टर्ड अकाउंटेंट्स
 (प्र.प्र.)

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 stock entry & etc. which were suggested for rectification and for paying attention in future.	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	Some FDRs were made by the council. Although we have not found FDR statement during the audit.	Accrued interest was not accounted for.	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.

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.	682.77%	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 form its Revenue Receipts.
b	Percentage of Capital Expenditure with respect to total Expenditure	19.90%	No Such Major Observation found	The capital expenditures are having better part among total expenditures. Council should make policies to increase/ maintain such 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 :

For Pramod K. Sharma & Co.
Chartered Accountants



मुद्रा वर प्राविण अक्षिकरी
वर प्राविण पदिव वनपुरी
जिला-राहोल (म.प.)

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

Sr. No.	Division	District	ULB Name	ULB Type	REVENUE RECEIPTS							OTHER INCOME
					PROPERTY TAX	OTHER TAX REVENUE	FEE & USER CHARGES	REVENUE FROM MUNICIPAL PROPERTY	ASSIGNED REVENUE	REVENUE GRANTS, CONTRIBUTION & SUBSIDIES		
1	2	3	4	5	6	7	8	9	10	11	12	
1	Shahdol	Shahdol	Dhanpuri	Municipality	3109091	4411889	3372533	2564739	154785905	19307905		32504583

CAPITAL RECEIPTS	TOTAL RECEIPTS		REVENUE EXPENDITURE	ESTABLISHMENT EXPENSES		ADMINISTRATIVE EXPENSES	OPERATION & MAINTENANCE CHARGES	INTEREST & FINANCE CHARGES	OTHER EXPENSES	LOAN REPAYMENT (PRINCIPAL)	OTHER CAPITAL EXPENDITURE	TOTAL EXPENDITURE
	CENTRAL FINANCE COMMISSION RECEIPTS	STATE FINANCE COMMISSION RECEIPTS										
13	14	15	16	17	18	19	20	21	22	23	24	25
215000	23077000	7912657	4751560	256012862.00	58437911	10882576	56147151	17802	50736154	4660568	44930384	225812546.00

Date :

For Pramod K. Sharma & Co.
Chartered Accountants



Handwritten signature and text in Hindi, including 'प्रमोद कुमार शर्मा' and 'प्रमाणित'.