

क्रमांक / 293/ लेखा / न.परि. / 2023

सिलवानी, दिनांक - 06/3/2023

प्रति,

संयुक्त संचालक महोदय,
नगरीय प्रशासन एवं विकास,
भोपाल संभाग, भोपाल (म.प्र.)

विषय :- वित्तीय वर्ष 2021-2022 की अंकेक्षण प्रतिवेदन जमा करने बावत्।

संदर्भ :- संचालनालय नगरीय प्रशासन एवं विकास म.प्र., भोपाल का पत्र
क्रं./ शा-4(क)/265/2022/7469 दिनांक 21/04/2022.

महोदय,

उपरोक्त विषय एवं संदर्भित पत्र के पालन में निवेदन है कि वर्ष 2021-2022 की संपरीक्षा कार्य हेतु चार्टर्ड एकाउन्टेन्ट्स प्रमोद के. शर्मा एण्ड कम्पनी चार्टर्ड एकाउन्टेन्ट को सूचीबद्ध किया गया था। उपरोक्त फर्म द्वारा अंकेक्षण का कार्य पूर्ण कर ऑडिट रिपोर्ट तैयार कर प्रस्तुत की गई है जो श्रीमान की ओर प्रेषित।

पृ.क्रमांक / / लेखा / न.परि. / 2023
प्रतिलिपि :-

मुख्य नगर पालिका अधिकारी
नगर परिषद सिलवानी
जिला रायसेन (म.प्र.)
सिलवानी, दिनांक

1. आयुक्त महोदय नगरीय प्रशासन एवं विकास म.प्र. भोपाल की ओर सादर सूचनार्थ प्रेषित।

मुख्य नगर पालिका अधिकारी
नगर परिषद सिलवानी
जिला रायसेन (म.प्र.)

AUDIT REPORT

OF

MUNICIPAL COUNCIL SILWANI

DISTRICT –RAISEN

YEAR 2021-22



Auditor

Pramod k. Sharma & co.

Chartered Accountants

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(अंकेक्षण अबलोकन)

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(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 SILWANI, DISTRICT RAISEN (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:-25/01/2023

Place:-Bhopal

UDIN: - 23076883BGTMNF1948

For PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS



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मुद्रा मार मातिका अणिकासे
नगर परिषद सिलवानी
जिला रायसेन (म.प.)

CA Pramod K Sharma
(Partner)

Mem. No. : 07688


MUNICIPAL COUNCIL SILWANI

AUDIT OBSERVATIONS

Audit of Revenue

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

- We have audited the resources of revenue on the sample basis.
- Yes, we checked some Revenue receipts from the counter file of Receipt Book and verified that the money received is deposited timely in respective Bank Account on time.
- CMO gives 2 Working days for the Deposition of Money to the Bank but at the time of auditing we found that there is no delay in deposit the amount of revenue collected.
- Annual recovery sheet was provided and we comment that a good revenue collection was done by the council. Since quarterly sheet is not available so we are unable to comment upon comparison of quarter wise revenue collection.
- There was one FDR made by the council and found during the audit.
- No, we have not seemed any Investment on lesser interest rate.
- Receipts & payments account has been provided by the council which is enclosed with this report.



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जिला सहायक (म.प्र.)



Audit of Expenditures

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

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


जिला पालिका अधिकारी
जिला परिषद सिलचढी
जिला मजदुरी (म.प.)




Audit of Book Keeping

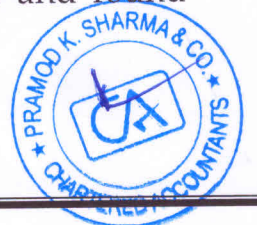
- We checked the books of accounts which were maintained and provided during the audit by the Municipal Council.
- Double entry accounting system is being practiced by the council so necessary aspects of accounting were found satisfactory.
- Cash book & some of registers/records were found with irregularities regarding maintenance. Observations in respect of records of ULB are as follows -

Accounts Department

Audit observations about accounts department are as follows -

- EMD and SD registers were not found during the audit.
- Employee advances were not given during the year so there is no need to maintain advance register for the current year.
- Grant register should be maintained in approved format and duly verified by CMO.
- There was a difference between closing balance of previous year and opening balance of current year in cash book. The closing balance as per cash book of previous year was Rs. 39171762.29 and the opening balance Rs. 39162946.00 was mentioned in cash book of current year.
- Council stamp was not found on cash book during the entire period.
- Expense heads have not mentioned in the cash book.
- FDR register was not found during the audit, although FDR file was available for audit.
- Other necessary records have been maintained and found satisfactory.


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(म.प.)




Store Department

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

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

Revenue Department

During the examination of revenue records, we found that proper records were maintained and balances of dues were brought forward from previous year properly. Amount collected has been duly deposited on time. As per recovery sheet, a good revenue collection (collectively) has been done. Shop rent of Rs. 11620/- & 3640/- has been collected only which was included in other taxes. Council must prepared such policies which can be helpful in recovery of revenue from various heads.


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विशाल नगरपालिका (म.प.)



Water Supply Department

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

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


Establishment Department

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

Public Works Department

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

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


नगरपालिका अधिकारी
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विमान, बल्लेस (म.प्र.)




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

Audit of FDRs

- While auditing, we found that there was 1 FDR made by the council.

Sr. no.	Bank	FDR A/c no.	Deposit Date	Deposit Amount
1	Punjab National Bank	870500PU00000902	19/03/2019	51,60,010.00

- FDR register has not been maintained but file was found for audit. In absence of proper record, we are unable to comment upon accrued interest. Although as per our observation, accrued interest has not been accounted for in cash book.


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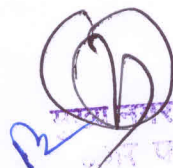
Audit of Tenders

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

Audit of Grants & Loans

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

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


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- Opening balances and expenses have not been mentioned against grant received in the grant register. Only receipts of grants were found on record.
- During the year, council has paid total Rs. 47,06,668.00 towards HUDCO loan installments as per Receipt & Payment A/c produced by the council.
- The demand letter regarding outstanding loan principal amount on 31st March, 2022 was not found at the time of audit.
- As per HUDCO loan demand letter no. AC/COB/M.P/2022, dated 01/07/2022 provided by the council during the audit, the outstanding loan principal amount was Rs. 8,67,56,905.00 on 30th June, 2022.
- As per our observation there are no dues towards principal or interest.
- Loan register was not found during the audit.

PRAMOD K. SHARMA & CO.



Pramod Kumar Sharma
(Partner)


प्रमोद कुमार शर्मा अधिकारी
नगर परिषद सिलवाही
जिला रायसेन (म.प्र.)

Balance Sheet of Municipal Council Silwani
as on 31st march 2022

	Particulars	Schedule No.	Current Year (Rs)	Previous Year (Rs)
A	SOURCES OF FUNDS			
A1	Reserves and Surplus			
	Municipal (General) Fund	B-1	1,387,808	341,730
	Earmarked Funds	B-2	-	-
	Reserves	B-3	34,367,812	26,997,226
	Total Reserves and Surplus		35,755,620	27,338,956
A2	Grants, Contributions for Specific Purpose	B-4	35,592,742	49,177,383
	Loans			
A3	Secured loans	B-5	-	-
	Unsecured loans	B-6	-	-
	Total Loans		-	-
	TOTAL SOURCES OF FUNDS		71,348,362	76,516,339
B	APPLICATION OF FUNDS			
B1	Fixed Assets	B-11		
	Gross Block		40,079,466	29,724,670
	Less: Accumulated Depreciation		5,711,654	2,727,444
	Net Block		34,367,812	26,997,226
	Capital work-in-progress		10,167,422	10,846,233
	Total Fixed Assets		44,535,233	37,843,459
B2	Investments			
	Investment - General Fund	B-12	-	-
	Investment - Other Funds	B-13	-	-
	Total Investment		-	-
B3	Current assets, loans & advances			
	Stock in hand (Inventories)	B-14	-	-
	Sundry Debtors (Receivables)	B-15	4,800,201	2,680,610
	Gross amount outstanding			
	Less: Accumulated provision against bad and doubtful receivables			
	Prepaid expenses	B-16	-	-
	Cash and Bank Balances	B-17	24,799,981	36,954,538
	Loans, advances and deposits	B-18	-	-
	Total Current Assets		29,600,182	39,635,148

A

HARMA & CO. CHARTERED ACCOUNTANTS
39,635,148

B4	Current Liabilities and Provisions			
	Deposits received	B-7	75,650	73,150
	Deposit works	B-8	-	-
	Other liabilities (Sundry Creditors)	B-9	889,118	889,118
	Provisions	B-10	1,822,286	-
	Total Current Liabilities		2,787,054	962,268
B5	Net Current Assets (B3-B4)		26,813,128	38,672,880
C	Other Assets	B-19	-	-
D	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-
	TOTAL APPLICATION OF FUNDS		71,348,362	76,516,339

Notes to the Balance Sheet - Attached

For Municipal Council Silwani



Accounts Officer

CMO

मुख्य नगर पालिका अधिकारी
नगर परिषद सिलवानी
जिला रावलपिण्ड (म.प.)

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

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account	Total
310	Balance as per last account					341,730	341,730
	Additions during the year						
31090-02	• Surplus for the year					53,584	53,584.16
	• Transfers					992,494	992,494.42
	• Opening Difference					0.00	0.00
	Total (Rs.)	0.00	0.00	0.00	0.00	1,046,079	1046078.58
	Deductions during the year						
	• Deficit for the year					-	-
	• Last Year Adjustment						-
	Total (Rs.)	0.00	0.00	0.00	0.00	-	-
310	Balance at the end of the current year	0.00	0.00	0.00	0.00	1,387,808	1,387,808

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

Particulars	Special Fund 1	Special Fund 2	Sanchit Nidhi	Pension Fund	General Reserve (Sanchit Nidhi)	Total
(a) Opening Balance						-
(b) Additions to the Special						
• Transfer from Municipal Fund					-	-
• Interest/Dividend earned on						0.00
• Profit on disposal of Special						0.00
• Appreciation in Value of						0.00
• Other addition (Specify nature)						0.00
Total (b)	0.00	0.00	0.00	0.00	-	-
(c) Payments out of funds						
[I] Capital expenditure on						
• Fixed Asset						0.00
• Others						0.00
[II] Revenue Expenditure on						
• Salary, Wages and allowances						0.00
• Rent Other administrative						0.00
[III] Other:						
• Loss on disposal of Special						0.00
• Diminution in Value of						0.00
• Transferred to Municipal					-	0.00
Total ©	0.00	0.00	0.00	0.00	0.00	0.00
Net Balance of Special Funds	0.00	0.00	0.00	0.00	-	-

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	26,997,226	10,354,796	37,352,022	2,984,211	34,367,812
31211	Capital Reserve			0.00		0.00
31220	Borrowing Redemption			0.00		0.00
31230	Special Funds (Utilised)			0.00		0.00
31240	Statutory Reserve			0.00		0.00
31250	General Reserve			0.00		0.00
31260	Revaluation Reserve			0.00		0.00
	Total Reserve funds	26,997,226	10,354,796	37,352,022	2,984,211	34,367,812

Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Others, specify	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance	23,029,542	26,147,841		0.00	0.00	49,177,383
(b) Additions to the Grants *						
• Grant received during the year	5,198,000	23,732,734	-			28,930,734
• Interest/Dividend earned on						-
• Profit on disposal of Grant						0.00
• Appreciation in Value of						0.00
• Other addition (Specify)						0.00
Total (b)	5,198,000	23,732,734	0.00	0.00	-	28,930,734
Total (a + b)	28,227,542	49,880,575	0.00	0.00	-	78,108,117
(c) Payments out of funds						
• Capital expenditure on Fixed	9,136,540	1,218,256				10,354,796.00
• Capital Expenditure on Other						0.00
• Revenue Expenditure on						
o Salary, Wages, allowances						0.00
o Rent						0.00
• Other:	1,050,000	31,110,579				32,160,579
o Loss on disposal of Grant						0.00
o Grants Refunded						0.00
• Other administrative charges						0.00
Total (c)	10,186,540	32,328,835	0.00	0.00	0.00	42,515,375
Net balance at the year end	18,041,002	17,551,740	-	-	-	35,592,742

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		
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	-	-

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	0.00	0.00

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors	41,650	39,150
34020	From Revenues	34,000	34,000
34030	From staff		
34080	From Others		
	Total deposits received	75,650	73,150



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				0.00
34120	Electrical works				0.00
34180	Others				0.00
	Total of deposit works	0.00	0.00	0.00	0.00

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
35010	Creditors	889,118	889,118
35011	Employee Liabilities		
35012	Interest Accrued and Due		
35013	Outstanding Liability		
35020	Recoveries Payable		
35030	Government Dues Payable		
35040	Refunds Payable		
35041	Advance Collection of Revenues		
35080	Others		
	Total Other liabilities (Sundry Creditors)	889,118.00	889,118

Schedule B-10: Provisions

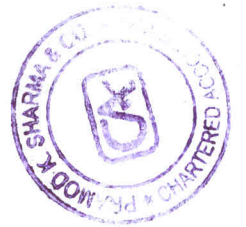
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	1,822,286	
36020	Provision for Interest		
36030	Provision for Other Assets		
	Total Provisions	1,822,286	-


मुख्य कार्यपालिका अधिकारी
नगर परिषद सिलचरवा
जिला सचिवालय (न.प.)



Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
41.010	Land	-			-	0.00			-	-	-
41.020	Buildings	7,497,448	742,298		8,239,746	249,915	274,658		524,573	7,715,173	7,247,533
	Ponds & Lakes	-			-	-			-	-	-
	Infrastructure Assets										
41.030	• Roads and Bridges	9,859,097			9,859,097	1,408,442	1,408,442		2,816,885	7,042,212	8,450,655
41.031	• Sewerage and drainage	5,031,789	2,002,063		7,033,852	335,453	468,923		804,376	6,229,476	4,696,336
41.032	• Water ways	2,316,420	6,516,784		8,833,204	231,642	220,830		452,472	8,380,732	2,084,778
41.033	• Public Lighting	381,043			381,043	38,104	38,104		76,209	304,834	342,939
	Other assets										
41.034	• Sanitation & solid waste management system	166,745			166,745	16,675	16,675		33,349	133,396	150,071
41.040	• Plants & Machinery	95,358	28,800		124,158	9,536	12,416		21,952	102,206	85,822
41.050	• Vehicles	3,228,381	509,144		3,737,525	322,838	373,753		696,591	3,040,934	2,905,543
41.060	• Office & other equipment	864,691	458,407		1,323,098	86,469	132,310		218,779	1,104,319	778,222
41.070	• Furniture, fixtures, fittings and electrical appliances	283,698	97,300		380,998	28,370	38,100		66,470	314,528	255,328
4.180	• Other fixed assets	-			-	-		-	-	-	-
	Total	29,724,670	10,354,796	0.00	40,079,466	2,727,444	2,984,211	0.00	5,711,654	34,367,812	26,997,226
41.210	Work-in-progress	10,846,233	8,582,334	9,261,145	10,167,422				0.00	10,167,422	10,846,233
	Total	40,570,903	18,937,130	9,261,145	50,246,888	2,727,444	2,984,211	0.00	5,711,654	44,535,233	37,843,459



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मिठा रावसेन (न.प्र.)

Schedule B-12: Investments - General Funds

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		0.00	-	-

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				
42170	• Other Investments		-		
	Total of Investments Other Fund		-	-	-

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
43010	Stores		
43020	Loose Tools		
43080	Others		
	Total Stock in hand	-	



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	1,311,664		1,311,664	1,157,469
	More than 5 years*			-	
	Sub - total	1,311,664	0.00	1,311,664	1,157,469
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Property Taxes	1,311,664	0.00	1,311,664	1,157,469
43120	<u>Receivable of Other Taxes</u>				
	Less than 3 years	699,808		699,808	357,087
	More than 3 years*				
	Sub - total	699,808	0.00	699,808	357,087
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	699,808	0.00	699,808	357,087
43130	<u>Receivables for Fees and User Charges</u>				
	Less than 3 years	2,788,729		2,788,729	1,166,054
	More than 3 years*				
	Sub - total	2,788,729	0.00	2,788,729	1,166,054
43140	<u>Receivables from Other Sources</u>				
	Less than 3 years			-	
	More than 3 years*				
	Sub - total	-	0.00	-	-
43150	<u>Receivables from Government</u>				
	Sub - total	0.00	0.00	0.00	0.00
	Total of Sundry Debtors (Receivables)	4,800,201	0.00	4,800,201	2,680,610

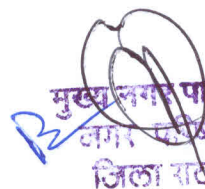



Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
44010	Establishment		
44020	Administrative		
44030	Operations & Maintenance		
	Total Prepaid expenses	0.00	0.00

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
45010	Cash	32,581	
45020	Balance with Bank - Municipal Funds		
45021	Nationalised Banks	24,767,400	36,954,538
45022	Other Scheduled Banks		
45023	Scheduled Co-operative Banks		
45024	Post Office		
	Sub-total	24,767,400	36,954,538
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	24,799,981	36,954,538


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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	0.00		0.00	0.00
46020	Employee Provident Fund Loans	0.00		0.00	0.00
46030	Loans to Others	0.00		0.00	0.00
46040	Advance to Suppliers and Contractors	-		-	0.00
46050	Advance to Others	0.00			0.00
46060	Deposit with External	-			-
46080	Other Current Assets				0.00
	Sub -Total	-	0.00	-	-
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				0.00
	Total Loans, advances, and deposits	-	0.00	-	-

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	0.00	0.00

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	0.00	0.00

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	0.00	0.00

MUNICIPAL COUNCIL SILWANI
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	3,720,705	3,683,461
	Assigned Revenues & Compensation	IE-2	25,100,795	22,393,039
	Rental Income from Municipal Properties	IE-3	594,380.00	1,093,434
	Fees & User Charges	IE-4	1,608,307	1,041,994
	Sale & Hire Charges	IE-5	88,940	446,656
	Revenue Grants, Contributions & Subsidies	IE-6	20,178,252	76,869,203
	Income from Investments	IE-7	-	615,148
	Interest Earned	IE-8	482,170	-
	Other Income	IE-9	334,324	681,386
	Total - INCOME		52,107,873	106,824,321
B	EXPENDITURE			
	Establishment Expenses	IE-10	22,311,427	18,544,011
	Administrative Expenses	IE-11	2,721,704	4,687,575
	Operations & Maintenance	IE-12	16,299,002	18,638,069
	Interest & Finance Expenses	IE-13	4,007	6,554
	Programme Expenses	IE-14	24,300	-
	Revenue Grants, Contributions & subsidies	IE-15	7,673,827	62,160,000
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	35,811	-
	Depreciation		2,984,211	2,727,444
	Total - EXPENDITURE		52,054,289	106,763,653
C	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)</i>		53,584	60,668
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>		53,584	60,668
F	Less: Transfer to Reserve Funds		-	-
G	<i>Net balance being surplus/ deficit carried over to Municipal Fund (E-F)</i>		53,584	60,668

For Municipal Council Silwani



Accounts Officer

CMO

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
11001	Property tax	1,206,057	1,206,057
11002	Water tax	2,030,400	2,030,400
11003	Sewerage Tax	29	8,802
11004	Conservancy Tax	-	-
11005	Lighting Tax	-	-
11006	Education tax	146,148	146,148
11007	Vehicle Tax	-	-
11008	Tax on Animals	-	-
11009	Electricity Tax	-	-
11010	Professional Tax	-	-
11011	Advertisement tax	46,017	-
11012	Pilgrimage Tax	-	-
11013	Export Tax	-	-
11031	Consolidates Tax	-	-
11051	Octroi & Toll	-	-
11080	Other taxes	292,054	292,054
0	Sub-total	3,720,705	3,683,461
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	3,720,705	3,683,461

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	-	-

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
12010	Taxes and Duties collected by others	1,223,632	846,000
12020	Compensation in lieu of Taxes / duties	23,877,163	21,547,039
12030	Compensations in lieu of Concessions	-	-
	Total assigned revenues & compensation	25,100,795	22,393,039

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Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
13010	Rent from Civic Amenities	594,380	1,093,434
13020	Rent from Office Buildings	-	-
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands		
13080	Other rents	-	-
	Sub-Total		
13090	Less: Rent Remission and Refunds	-	-
	Sub-total		
	Total Rental Income from Municipal Properties	594,380.00	1,093,434

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

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
14010	Empanelment & Registration Charges	51,530	50,280
14011	Licensing Fees		
14012	Fees for Grant of Permit	-	5,500
14013	Fees for Certificate or Extract	5,600	2,050
14014	Development Charges		
14015	Regularization Fees		
14020	Penalties and Fines	6,200	985
14040	Other Fees	125,113	3,989
14050	User Charges	1,297,284	905,970
14060	Entry Fees	122,580	73,220
14070	Service / Administrative Charges		
14080	Other Charges		
	Sub-Total	1,608,307	1,041,994
14090	Less: Rent Remission and Refunds		
	Sub-total	-	-
	Total income from Fees & User Charges	1,608,307	1,041,994

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
15010	Sale of Products	-	340,466
15011	Sale of Forms & Publications	22,650	25,570
15012	Sale of stores & scrap	-	-
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	-	80,620
15041	Hire Charges for Equipment	66,290	-
	Total Income from Sale & Hire charges - income head-wise	88,940	446,656

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Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
16010	Revenue Grant	20,178,252	76,869,203
16020	Re-imbursement of expenses	-	-
16030	Contribution towards schemes	-	-
	Total Revenue Grants, Contributions & Subsidies	20,178,252	76,869,203

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17010	Interest on Investments	-	615,148
17020	Dividend	-	-
17030	Income from projects taken up on commercial basis	-	-
17040	Profit in Sale of Investments	-	-
17080	Others	-	-
	Total Income from Investments	-	615,148

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17110	Interest from Bank Accounts	482,170	-
17120	Interest on Loans and advances to Employees	-	-
17130	Interest on loans to others	-	-
17180	Other Interest	-	-
	Total - Interest Earned	482,170	-

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	334,324	681,386
	Total Other Income	334,324	681,386



Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
21010	Salaries, Wages and Bonus	16,376,386	17,752,353
21020	Benefits and Allowances	62,168	119,875
21030	Pension	1,721,668	113,214
21040	Other Terminal & Retirement Benefits	4,151,205	558,569
	Total establishment expenses	22,311,427	18,544,011

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
22010	Rent, Rates and Taxes	-	-
22011	Office maintenance	213,499	
22012	Communication Expenses	7,498	10,197
22020	Books & Periodicals	16,919	36,814
22021	Printing and Stationery	421,518	563,660
22030	Traveling & Conveyance		1,306,575
22040	Insurance		
22050	Audit Fees		
22051	Legal Expenses		55,764
22052	Professional and other Fees	105,500	2,195,866
22060	Advertisement and Publicity	1,620,810	507,999
22061	Membership & subscriptions		
22080	Other Administrative Expenses	335,960	10,700
	Total administrative expenses	2,721,704	4,687,575

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
23010	Power & Fuel	10,159,192	4,355,701
23020	Bulk Purchases	2,553,754	2,513,765
23030	Consumption of Stores		
23040	Hire Charges	484,836	551,548
23050	Repairs & maintenance -Infrastructure	1,656,655	3,808,359
23051	Repairs & maintenance - Civic Amenities	64,526	
23052	Repairs & maintenance - Buildings	75,672	195,899
23053	Repairs & maintenance - Vehicles	631,277	603,905
23054	Repairs & maintenance - Furnitures	25,050	2,855
23055	Repairs & maintenance - Office Equipments	172,890	194,698
23056	Repairs & maintenance - Electrical Appliances	225,915	
23057	Repairs & Maintenance- Plant & Machinery		
23059	Repairs & maintenance - Others		
23080	Other operating & maintenance expenses	249,235	6,411,332

Schedule IE-13: Interest & Finance Charges

Account	Particulars	Current Year	Previous Year
24010	Interest on Loans from Central Government	-	-
24020	Interest on Loans from State Government	-	-
24030	Interest on Loans from Government Bodies & Associations	-	-
24040	Interest on Loans from International Agencies	-	-
24050	Interest on Loans from Banks & Other Financial Institutions	-	-
24060	Other Interest	-	-
24070	Bank Charges	4,007	6,554
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	4,007.00	6,554

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
25010	Election Expenses	-	-
25020	Own Programs	24,300	-
25030	Share in Programs of others	-	-
25040	Others' Programme	-	-
	Total Programme Expenses	24,300	-

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
26010	Grants [specify details]	-	-
26020	Contributions [specify details]	7,673,827	62,160,000
26030	Subsidies [specify details]	-	-
	Total Revenue Grants, Contributions & Subsidies	7,673,827	62,160,000

Schedule IE-16: Provisions & Write off

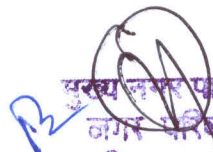
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
27010	Provisions for doubtful receivables	-	-
27020	Provision for other Assets	-	-
27030	Revenues written off	-	-
27040	Assets written off	-	-
27050	Miscellaneous Expense written off	-	-

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	35,811	-
	Total Miscellaneous expenses	35,811	-

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


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जिला सतसेन (म.प.)



MUNICIPAL COUNCIL SILWANI
RECEIPTS AND PAYMENTS ACCOUNT
For the Period from 1 April 2021 to 31 March 2022

Account Code	Head of Account	Current Period 2020-21 Amount (Rs.)	Previous Period 2020-21 Amount (Rs.)	Account Code	Head of Account	Current Period 2020-21 Amount (Rs.)	Previous Period 2020-21 Amount (Rs.)
	Opening Balances						
	Cash balances including Imprest Balance	36,954,538	35,060,046				
	Balances with Banks/Treasury (including in designated bank accounts)						
	Operating Receipts				Operating Payments		
110	Tax Revenue	1,184,117	1,095,289	210	Establishment Expenses	20,956,054	18,544,011
120	Assigned Revenues & Compensations	25,100,795	22,393,039	220	Administrative Expenses	2,721,704	4,687,575
130	Rental income from Municipal Properties	594,380	1,093,434	230	Operations and Maintenance	15,469,361	17,799,764
140	Fees & User Charges	636,088	538,954	240	Interest & Finance Charges	4,007	6,554
150	Sale & Hire Charges	88,940	446,656	250	Programme Expenses	24,300	
160	Revenue Grants, Contributions & Subsidies			260	Revenue Grants, Contributions & Subsidies	7,673,827	62,160,000
170	Income from Investments			270	Purchase of Stores		
171	Interest Earned	482,170	615,148	271	Miscellaneous expenses	35,811	
180	Other Income	334,324	681,386	285	Prior Period		
	Non-Operating Receipts-				Non-Operating Payments		
				331	Refund of Deposits		
340	Deposits Received	22,420	71,150	35010	Payment to Sundry Creditors		922,855
320	Grants and contribution for specific purposes	21,447,465	93,048,230	330	Hudco Loan Payment	4,706,668	3,941,735
350	Other Liabilities		84,550	32080	Grants and contribution for specific purposes Payments		
341	Deposit works			412	Capital WIP	8,582,334	9,281,506
35041	Revenue Collected in Advance			410	Acquisition / Purchase of Fixed Assets	1,093,651	2,039,458
431	Debtors(receivable)	1,389,216	1,210,114	340	Deposit refunded	19,920	
330	Loans Received			350	Other Liabilities	362,728	
311	Earmarked Funds			42020	Investments - Special Fund		
310	Municipal Fund	5,699,162		430	Prepaid Expenses		
				320	Return of Grant	7,483,269	
					Cash balances including Imprest Balance	32,581	
					Balances with Banks/Treasury (including in designated bank accounts)	24,767,400	36,954,538
	TOTAL	93,933,615	156,337,996		TOTAL	93,933,615	156,337,996

For Municipal Council Silwani

Accounts Officer

CMO



कमार परिवर्तन अधिकारी
 ताला परिवर्तन सिलवानी
 ताला परिवर्तन (म.प.)

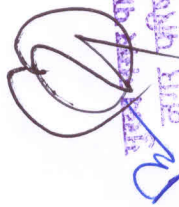
MUNICIPAL COUNCIL SILWANI

Bank Balance Sheet

As on 31.March.2022

S.No	Name of Bank	Account No	Bank Balance		Cash Book Balance		Opening Difference	Closing Difference
			Opening Balance	Closing Balance	Opening Balance	Closing Balance		
1	State Bank of india	10778784950	1,66,47,515.54	1,26,65,277.77	1,66,47,515.00	(62,63,565.69)	0.54	(39,82,237.23)
2	State Bank of india	30279891563	85,77,104.80	86,43,882.98	85,77,104.00	1,25,33,133.08	0.80	(38,89,250.10)
3	State Bank of india	31170302278	38,23,997.00	44,69,995.00	38,23,997.00	40,27,128.00	-	4,42,867.00
4	State Bank of india	36232076694	73,04,598.00	-	73,04,598.00	81,33,558.00	-	(81,33,558.00)
5	State Bank of india	33416776635	8,581.00	8,815.00	8,581.00	8,699.00	-	116.00
6	State Bank of india	33723640627	26,72,173.60	27,45,054.60	26,72,174.00	27,08,695.00	(0.40)	36,359.60
7	Central Bank of india	3496247985	9,492.55	9,652.55	9,492.00	9,514.00	0.55	138.55
8	Jila sehkari Bank	8465	77,408.00	77,408.00	77,408.00	77,408.00	-	-
9	Jila sehkari Bank	8512	29,211.00	29,211.00	29,211.00	29,211.00	-	-
10	Jila sehkari Bank	8501	12,866.00	12,866.00	12,866.00	12,866.00	-	-
Total			3,91,62,947.49	2,86,62,162.90	3,91,62,946.00	2,12,76,646.39	1.49	(1,55,25,564.18)




 प्रमुख कार्यपालिका अधिकारी
 जल परिषद सिलवानी
 जिला पथरी (म.प.)

Municipal Council Silwani
Dist - Rajgarh
Bank Recounciliation Statement
Bank - State Bank Of India
Account No - 4950

31-Mar

Closing Balance As Per Pass Book			1,26,65,277.77
Opening diffrence			(0.54)
Amount debited in passbook but not in cashbook	Date	Amount	1,84,837.00
	07.05.2021	28,912.00	
	01.06.2021	6,495.00	
	10.08.2021	12,750.00	
	15.09.2021	9,950.00	
	28.10.2021	11,040.00	
	02.11.2021	1,918.00	
	02.11.2021	1,918.00	
	03.11.2021	11,508.00	
	06.12.2021	1,918.00	
	06.12.2021	3,836.00	
	21.12.2021	50,000.00	
	22.12.2021	15,000.00	
	04.01.2022	3,288.00	
	04.01.2022	16,440.00	
	11.01.2022	8,220.00	
	11.01.2022	1,644.00	
		1,84,837.00	
Amount credited in passbook but not in cashbook	Date	Amount	-73,92,732.00
	04.06.2021	204.00	
	11.06.2021	21,09,934.00	
	15.06.2021	8,869.00	
	25.06.2021	1,31,849.00	
	25.06.2021	29,32,000.00	
	28.06.2021	1,150.00	
	06.07.2021	5.00	
	14.07.2021	2.00	
	15.07.2021	20,90,706.00	
	19.07.2021	1.00	
	22.07.2021	7,248.00	
	27.07.2021	6,876.00	






26.07.2021	5,000.00
26.07.2021	4,449.00
26.07.2021	9,950.00
26.07.2021	8,279.00
26.07.2021	2,034.00
26.07.2021	4,641.00
26.07.2021	18,867.00
26.07.2021	1,000.00
26.07.2021	2,000.00
26.07.2021	1,000.00
26.07.2021	2,000.00
26.07.2021	2,000.00
26.07.2021	2,000.00
26.07.2021	2,000.00
26.07.2021	2,000.00
26.07.2021	2,000.00
26.07.2021	6,353.00
05.08.2021	8,868.00
05.08.2021	63.00
10.08.2021	110.00
11.08.2021	220.00
12.08.2021	2,000.00
12.08.2021	2,000.00
12.08.2021	2,000.00
12.08.2021	2,000.00
12.08.2021	1,500.00
21.08.2021	1,604.00
15.09.2021	9,950.00

73,92,732.00

Amount credit in cashbook but not in passbook

Date

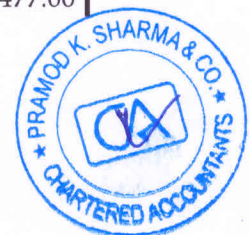
Amount

-1,17,43,232.92

Salary amount difference

31.08.2021	7,00,000.00
31.08.2021	8,00,000.00
01.09.2021	25,00,000.00
02.09.2021	98,628.00
11.10.2021	74,83,269.00
25.10.2021	1,000.64
03.11.2021	19,180.00
09.11.2021	531.00
09.11.2021	531.00
16.11.2021	1,000.64
06.12.2021	11,508.00
10.12.2021	1,000.64
04.01.2022	29,592.00
05.01.2022	5,477.00


Salary amount difference



(Signature)
प्रमोद कुमार शर्मा अश्विकारी

	11.01.2022	36,990.00	
	11.01.2022	45,000.00	
	12.01.2022	6,525.00	
	02.03.2022	3,000.00	
		1,17,43,232.92	
Amount debit in cashbook but not in pass book	Date	Amount	20,955.00
	14.09.2021	10,890.00	
	15.09.2021	10,065.00	
		20,955.00	
Amount difference between passbook & cashbook	Passbook	Cashbook	
05.07.2021	44,460.00	44,960.00	-500.00
04.10.2021	49,144.00	49,145.00	-1.00
28.10.2021	1,680.00	1,630.00	50.00
02.11.2021	45,901.00	41,901.00	4,000.00
Other Diffrence			-19.00
02.12.2021	16187	16,181.00	6.00
06.12.2021	46050	46,250.00	-200.00
17.12.2021	223832	2,25,832.00	-2,000.00
07.03.2022	33250	33,256.00	-6.00
			-
Closing Balance As Per Cash Book			-62,63,565.69
			-62,63,565.69




 मुख्य नगर प्रशासन अधिकारी
 नगर प्रशासन सिलखानी
 जिला मजिस्ट्रेट (न.प्र.)

Municipal Council Silwani
Dist - Rajgarh
Bank Recounciliation Statement
Bank - State Bank Of India
Account No - 7985

31-Mar

Closing Balance As Per Pass Book			9,652.55
Opening diffrence			(0.55)
Amount debit in passbook but not in cashbook	Date	Amount	-208.00
	31.05.2021	70.00	
	31.11.2021	69.00	
	28.02.2022	69.00	
		<u>208.00</u>	
Amount debit in cashbook but not in passbook	Date	Amount	70.00
	31.08.2021	70.00	
		<u>70.00</u>	
			-
Closing Balance As Per Cash Book			9,514.00
			9,514.00

सुभा नगर पालिका अधिकारी
नगर नगरपालिका
जिला सचिवालय (म.स.)



Municipal Council Silwani
Dist - Rajgarh
Bank Recounciliation Statement
Bank - State Bank Of India
Account No - 0627

31-Mar

Closing Balance As Per Pass Book			27,45,054.60
Opening diffrence			
Amount debit in passbook but not in cashbook	Date	Amount	-36,339.00
	25.06.2021	18,185.00	
	25.03.2022	18,154.00	
		<u>36,339.00</u>	
Amount Diffrence	passbook	cashbook	
25.12.2022	18233	18,212.00	-21.00
Other diffrence			0.40
			-
Closing Balance As Per Cash Book			27,08,695.00
			27,08,695.00



मुख्य नगर पालिका अधिकारी
नगर परिषद सिलवानी
जिला रायसेन (म.प्र.)

Municipal Council Silwani
Dist - Rajgarh
Bank Recounciliation Statement
Bank - State Bank Of India
Account No - 6635

31-Mar

Closing Balance As Per Pass Book			8,815.00
Opening diffrence			
Amount debit in passbook but not in cashbook	Date	Amount	-116.00
	25.06.2021	58.00	
	25.03.2021	58.00	
		<u>116.00</u>	
			-
Closing Balance As Per Cash Book			8,699.00
			8,699.00

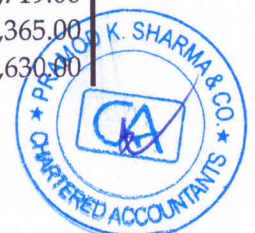


सुभाष चन्द्र बोस
नगर कार्यलय सिलवानी
नगर कार्यलय (म.प.)

Municipal Council Silwani
Dist - Rajgarh
Bank Recconciliation Statement
Bank - State Bank Of India
Account No - 2278

31-Mar

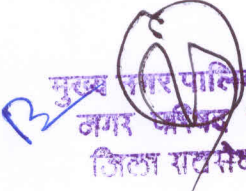
Closing Balance As Per Pass Book			44,69,995.00
Opening diffrence			
Amount credit in passbook but not in cashbook	Date	Amount	-4,42,849.00
	22.04.2021	29,515.00	
	25.06.2021	26,166.00	
	25.08.2021	12,131.00	
	25.12.2021	27,154.00	
	30.12.2021	11,740.00	
	31.12.2021	9,480.00	
	03.01.2022	6,374.00	
	04.01.2022	4,446.00	
	05.01.2022	4,992.00	
	07.01.2022	9,376.00	
	10.01.2022	7,572.00	
	11.01.2022	35,366.00	
	13.01.2022	6,640.00	
	14.01.2022	2,350.00	
	28.01.2022	28,116.00	
	31.01.2022	8,138.00	
	01.02.2022	6,544.00	
	02.02.2022	4,926.00	
	03.02.2022	11,162.00	
	04.02.2022	16,452.00	
	07.02.2022	15,424.00	
	08.02.2022	23,258.00	
	10.02.2022	9,216.00	
	11.02.2022	1,830.00	
	14.02.2022	19,741.00	
	18.02.2022	15,992.00	
	21.02.2022	8,804.00	
	24.02.2022	3,642.00	
	25.02.2022	14,742.00	
	28.02.2022	12,846.00	
	16.03.2022	14,719.00	
	21.03.2022	27,365.00	
	23.03.2022	6,630.00	




 राजस्थान नगर पालिका अफिसरी

		4,42,849.00	
Amount Diffrence 23.09.2021	passbook 5886	cashbook 5,868.00	-18.00
			-
Closing Balance As Per Cash Book			40,27,128.00
			40,27,128.00





 मुख्य नगर पालिका अधिकारी
 नगर पालिका सिरुवाजी
 जिला सदरमेन (म.प.)

Municipal Council Silwani
Dist - Rajgarh
Bank Recconciliation Statement
Bank - State Bank Of India
Account No - 6694

31-Mar

Closing Balance As Per Pass Book			-
Other difference			38,50,289.00
Amount debited in passbook but not in cashbook	Date	Amount	1,14,83,269.00
	30.08.2021	7,00,000.00	
	30.08.2022	8,00,000.00	
	01.09.2021	25,00,000.00	
	12.10.2021	74,83,269.00	
		1,14,83,269.00	
Amount credited in passbook but not in cashbook	Date	Amount	-72,00,000.00
	23.09.2021	72,00,000.00	
Closing Balance As Per Cash Book			81,33,558.00
			81,33,558.00




प्रमोद कुमार शर्मा अधिकारी
न. प्रमोद सिलवानी
प्रमोद कुमार शर्मा (म.प्र.)

REVISED ABSTRACT SHEET FOR REPORT ON AUDIT PARAS FOR FINANCIAL YEAR 2021-22

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

Sr No	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
		Receipts in Rs.				
1	Audit of Revenue	2020-21	2021-22	% of Growth		
A. REVENUE COLLECTION						
a.	Property Tax	3,45,060.00	5,48,822.00	59.05%	Property tax collection has increased with a good rate.	Council should effort towards increasing or maintaining the growth rate in up coming years.
b.	Consolidated Tax	3,63,183.00	2,88,781.00	-20.49%	Consolidated 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	1,49,411.00	2,06,774.00	38.39%	Development cess collection has increased with a good rate.	Council should effort towards increasing or maintaining the growth rate in up coming years.
d.	Education Cess	71,574.00	1,03,010.00	43.92%	Education cess collection has increased with a good rate.	Council should effort towards increasing or maintaining the growth rate in up coming years.
TOTAL (A)		9,29,228	11,47,387			

B. NON REVENUE COLLECTION						
a.	Rent of Land & Building/Shops	10,93,434.00	5,94,380.00	-45.64%	Rent collection has decreased worstly.	Council should take strict action towards generating the revenue and pay deep attention for removing this negativity.
b.	Water Tax	11,99,330.00	11,28,180.00	-5.93%	Water tax collection has decreased slightly.	Council should take action towards generating the revenue and pay attention for removing this negativity.
c.	Solid Wastage Management	-	1,48,287.00	100.00%	Tax amount emerged excellently.	Council should effort to maintain such great revenue recovery.
d.	Other Fees & Taxes	5,47,756.00	7,85,582.00	43.42%	Other fees, taxes & charges collection has increased with a good rate.	Council should effort towards increasing or maintaining the growth rate in up coming years.
TOTAL (B)		28,40,520	26,56,429			

महाराष्ट्र नगरपालिका अधिकाारी
मुख्य कार्यवाही निदेशावली
जिला प्रहरी (प.प्र.)

GRANT TOTAL (A) + (B)	37,69,748.00	38,03,816.00
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Sr No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	Bills and vouchers were found with some irregularities.	Bills were duly associated with the vouchers but TDS and GST compliances were not followed completely.	Council should maintain a decorum in respect of completeness of vouchers and comply with rules and regulations.
3	Audit of Book Keeping	We checked the books of records which maintained and made available for us during the audit by the Municipal Council.	There were some irregularities found in keeping of books of records of council which have been shown at respective place in the report.	Council should comply with the audit suggestions and pay deep attention in future prospective.
4	Audit of FDRs	While Auditing, we found that there was 1 FDR in the ULB. Bank Receipts was found during the audit for the FD.	FDR register was not found & accrued interest was not accounted for.	Proper FDR register should be maintained and updated timely. Accrued interest should be accounted on time.
5	Audit of Tenders / Bids	1. We examined Tenders/bids documents on the basis of note sheets attached with the vouchers and some files which were made available for us during the audit. 2. Tenders which were found during the audit have followed proper tendering procedures.	Although as per our observation, ULB has followed proper tender process but yet some issues were found like dates on note sheet & etc. which were rectified at the time of audit.	Proper Files/ Records should be maintained for Tenders & Bids and proper process should be kept followed.




 प्रमोद कुमार शर्मा
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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 case we can't bifurcate how much portion belongs to revenue or capital. Except that all grants have been used for the purposes for which grants have been received.	Grants Register must be prepared as per ULB approved format.
7	Incidences relating to diversion of fund from Capital receipts/ grants / Loans to Revenue Nature Expenditure and from one scheme / Project to another	No Such diversion of fund We didn't found any incidences relating to diversion of funds from Capital receipts\Grants\Loans to Revenue Nature Expenditure and from one scheme to another scheme.	No Such Observation Found	There Should be proper bifurcation of capital and revenue nature receipts and expenditure.
a.	Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.	773.51 %	The total expenses are very high in comparison of revenue receipts.	Council should make more efforts to meet out the Expenditure from its Revenue Receipts.
b	Percentage of Capital Expenditure with respect to total Expenditure	11.20%	The capital expenditures are very low in comparison of Total expenditures.	Council should make policies to increase the percentage of capital expenditures so that council can have more valuable assets.
8	Whether all the temporary advances have been fully recovered or not.	No there were no advances given during the current year.	No observations	No comments
9	Whether bank reconciliation statement is being regularly prepared.	BRS were not found during the audit.	No observations	No comments

Date :

मुख्य नगर पालिका अधिकारी
नगर पालिका सिलवानी
जिला रायसेन (म.प्र.)



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

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

Sr. No.	Division	District	ULB Name	ULB Type	REVENUE RECEIPTS					CAPITAL RECEIPTS				TOTAL RECEIPTS	
					PROPERTY TAX	OTHER TAX REVENUE	FEE & USER CHARGES	REVENUE FROM MUNICIPAL PROPERTY	ASSIGNED REVENUE	REVENUE GRANTS, CONTRIBUTION & SUBSIDIES	OTHER INCOME	CAPITAL 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
1.00	Bhopal	Raisen	Siswani	Municipal Council	5,48,822.00	17,26,745.00	6,36,088.00	5,94,381.00	#####	47,25,000.00	22,45,710.00	8,91,000.00	43,98,000.00	45,59,000.00	69,65,465.00
															17
															5,12,60,005.00

REVENUE EXPENDITURE					TOTAL EXPENDITURE	
ESTABLISHMENT EXPENSES	ADMINISTRATIVE EXPENSES	OPERATION & MAINTENANCE CHARGES	INTEREST & FINANCE CHARGES	OTHER EXPENSES	LOAN REPAYMENT (PRINCIPAL)	OTHER CAPITAL EXPENDITURE
18	19	20	21	22	23	24
#####	#####	1,54,09,361.00	4,007.00	80,96,666.00	47,06,668.00	96,75,985.00
						25
						6,16,30,445.00

Note : Amount shown under the head of loan repayment (principal) is total amount repaid towards loan in all months actually.
There was no bifurcation available of principal and interest so we couldn't mention the same separately.



For Pramod K. Sharma & Co.
Chartered Accountants

(Signature)

Pramod Kumar Sharma
(Partner)

(Signature)
प्रमोद कुमार शर्मा
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