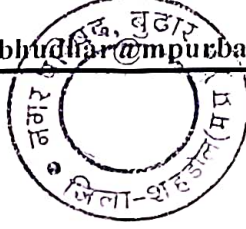


कार्यालय नगर परिषद बुद्धार, जिला शहडोल (म.प्र.)

E-mail: -cmobhuddhar@mpurban.gov.in

क्र० / 1667/न०परि० / 2023

बुद्धार दिनांक:- 21/9/2023



प्रति,

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

विषय:- वित्तीय वर्ष 2022-2023 की अंकेक्षण प्रतिवेदन जमा करने बावत्।

संदर्भ :- संचालनालय नगरीय प्रशासन एवं विकास म.प्र., भोपाल का पत्र क्रमांक ऑडिट/लेखा शा.
-4(क)/265/2023/7984, भोपाल, दिनांक 30/05/2023.

महोदय,

उपरोक्त विषय एवं संदर्भित पत्र के पालन में निवेदन है कि वर्ष 2022-2023 की संपरीक्षा कार्य हेतु चार्टर्ड एकाउन्टेन्ट्स मेसर्स प्रमोद के. शर्मा एण्ड कंपनी भोपाल को सूचीबद्ध किया गया था। उपरोक्त फर्म द्वारा अंकेक्षण का कार्य पूर्ण कर ऑडिट रिपोर्ट तैयार कर प्रस्तुत की गई है जो श्रीमान जी की ओर प्रेषित है।

मुख्य नगरपालिका अधिकारी
मुख्य नगर परिषद बुद्धार
नगर परिषद बुद्धार
जिला-शहडोल (म.प्र.)

बुद्धार दिनांक:- 21/9/2023

क्र० / 1667/न०परि० / 2023

प्रतिलिपि :-

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

मुख्य नगरपालिका अधिकारी
मुख्य नगर परिषद बुद्धार
नगर परिषद बुद्धार
जिला-शहडोल (म.प्र.)

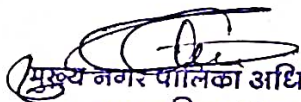
MUNICIPAL COUNCIL BURHAR

AUDIT OBSERVATIONS

Audit of Revenue

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

- We have audited the resources of revenue on the sample basis.
- Yes, we checked some Revenue receipts from the counter file of Receipt Book and verified that the money received is deposited timely in respective Bank Account on time.
- CMO gives 2 Working days for the Deposition of Money to the Bank but at the time of auditing we found that there is no delay in deposit the amount of revenue collected.
- Annual recovery sheet was provided and we comment that a good revenue collection was done by the council. Since quarterly sheet is not available so we are unable to comment upon comparison of quarter wise revenue collection.
- There were five FDRs 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.


मुख्य नगर पालिका अधिकारी
नगर परिषद बुढ़ार
जिला-शहडोल (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.
- No mistake was found in monthly balance of the Cash Book.
- We verified that Expenditures of Particular schemes were not over Budget and expended according to guidelines, directives, acts and rules issued by Government of India/ State Government.
- All the Expenses were under financial propriety and the Expenditure was according to the financial and administrative sanction accorded by the competent authority.
- In our view, no such material cases were observed in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.


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



Audit of Book Keeping

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

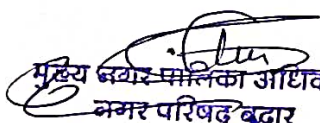
Accounts Department

Audit observations about accounts department are as follows -

- EMD and SD registers were not found during the audit.
- 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.
- FDR register was not found during the audit.
- Other necessary records have been maintained and found satisfactory.

Store Department

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


मुख्य नगरपालिका अधिकारी
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- 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.

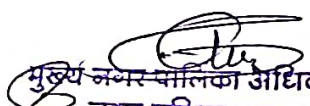
Revenue Department

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. Council must prepare such policies which can be helpful in recovery of revenue from various heads so that council can have more liquidity. Revenue registers should be verified by revenue in-charge on time which can be helpful to maintain record well and updated by the staff.

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.


मुख्य नगरपालिका अधिकारी
नगर परिषद बुझार
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Establishment Department

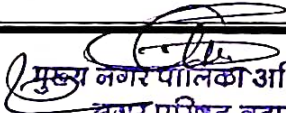
- Charge file or register was not found during the audit. So we are unable to verify the accountability of staff.

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.
- 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.




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नगर परिषद बुढ़ार
जिल्हा-शहडोल (म प्र)

Audit of FDRs

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

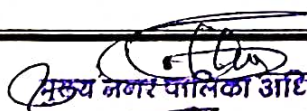
Sr. no.	Bank	FDR A/c no.	Amount
1	SBI	38541497800	5000000.00
2	UBI	326903030190500	9101885.00
3	UBI	326903030186948	559626.00
4	HDFC Bank	50100455666353	10171038.00
5	Axis Bank	921040051105554	3417394.00

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

Audit of Tenders

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



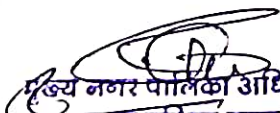

मुख्य नगरपालिका अधिकारी
नगर परिषद बुंदार
बिना-शरदोन (1)

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.
- Utilization Certificates were not found during the audit.
- During the Audit, we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital except that all grants have been used for the purpose for which grants have received.
- During the year, council has paid total Rs. 40,72,742.28 towards HUDCO loan installments as per Receipt & Payment A/c produced by the council. As per our observation there are no dues towards principal or interest.
- Council has received amount Rs. 31,10,974/- from HUDCO in respect of CM Infrastructure Development.
- Loan register was not found during the audit.

FOR PRAMOD K. SHARMA & CO.
Chartered Accountants


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


Pramod Kumar Sharma
(Partner)

MUNICIPAL COUNCIL BURHAR

District - Shahdol

RECEIPT & PAYMENT ACCOUNT

As On 31.03.2023

Head of Account	Schedule No.	Municipal Council Burhar		Head of Account	Schedule No.	Municipal Council Burhar	
		1-Apr-22 to 31-Mar-23			1-Apr-22 to 31-Mar-23		1-Apr-22 to 31-Mar-23
Opening Balance			8,87,73,856.57	REVENUE/ CAPITAL EXPENDITURE			11,00,41,790.28
Cash Balance		8,87,73,856.57		Administrative Expenses (प्रशासनिक व्यय)	RP-9	27,38,882.00	
Bank Balance				Capital Work-in-Progress (कार्य प्रगति पर)	RP-10	3,31,75,905.00	
REVENUE/CAPITAL RECEIPT				Deposit Paid - (भुगतान निक्षेप)	RP-11	35,470.00	
Assigned Revenues & Compensation	RP-1		8,39,56,658.00	Establishment Expenses (स्थापना व्यय)	RP-12	3,52,86,896.00	
Deposits Received	RP-2	2,13,79,747.00		Fixed Assets (अचल संपत्तियाँ)	RP-13	69,27,995.00	
Fees & User Charges (शुल्क / उपयोगी प्रभार)	RP-3	35,500.00		Interest & Finance Charges (व्याज / वित्त प्रभार)	RP-14	40,72,742.28	
Grants, Contribution for specific purposes	RP-4	91,64,473.00		Operations & Maintenance (परिचालन / अनुरक्षण)	RP-15	2,67,66,610.00	
Rental Income from Municipal Properties	RP-5	4,74,36,000.00		Programme Expenses (कार्यक्रम व्यय)	RP-16	10,37,290.00	
Sale & Hire Charges (विक्रय / भाड़ा प्रभार)	RP-6	2,36,052.00					
Tax Revenue (करों से आय)	RP-7	40,992.00					
Income from Investments (व्याज प्राप्त)	RP-8	35,72,340.00					
		20,91,554.00					
HUDCO-Loan CM Infra Development				Closing Balance			6,57,99,698.29
				Cash Balance			
				Bank Balance		6,57,99,698.29	
			17,58,41,488.57				17,58,41,488.57

Accountant

Municipal Council Burhar
District Shahdol


Chief Municipal Officer
Municipal Corporation, Udaipur.
जिल्हा महानगरपालिका,
उदुपूर।

FOR PRAMOD K. SHARMA & Co.
Chartered Accountants

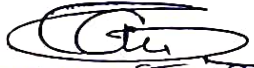
(Partner)

Schedule RP-1 : Assigned Revenues & Compensation

Particulars	Amount
Compensation-Octroi (चुंगी)	1,78,61,214.00
Compensation-Passenger Tax (यात्री कर)	9,29,000.00
Compensation-Stamp Duties (मुद्रांक शुल्क)	25,89,533.00
Total : Assigned Revenues & Compensation	2,13,79,747.00

Schedule RP-2 : Deposits Received

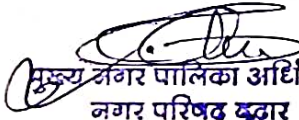
Particulars	Amount
Earnest Money Deposit (अमानत प्राप्त)	35,500.00
Total : Deposits Received	35,500.00


मुख्य नगरपालिका अधिकारी
नगर परिषद बुटवल
जिला-शहडोल (म प्र)



Schedule RP-3 : Fees & User Charges

Particulars	Amount
Compounding Fees	5,49,953.00
Connection Charges-Water Supply (नल कनेक्शन)	51,039.00
Disconnection Charges-Water Supply	2,550.00
Fee-Application (आवेदन शुल्क)	20,507.00
Fee-Copy of Certificate/Extract (प्रमाण पत्र शुल्क)	59,320.00
Fee- Marriage Registration (विवाह पंजीयन)	720.00
Fee-RTI Act (आर टी आई)	196.00
Fees-Prashman Shulk	1,03,731.00
Mutation Fee (नामांतरण शुल्क)	1,63,437.00
Other Income (अन्य आय)	76,75,786.00
Permission Fee-Building Plan (भवन निर्माण अनुमति)	3,73,484.00
Rain Water Harvesting	44,000.00
User Charges-Septic Tank Cleaning (सेप्टिक टैंक सफ)	56,400.00
User Charges-Water Supply by Tanker (पानी टैंकर)	63,350.00
Total : Fees & User Charges	91,64,473.00


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



Schedule RP-4 : Grants,Contribution for specific purposes

Particulars	Amount
Grant GoI - 15th Finance (15 वित्त आयोग)	1,04,92,000.00
Grant GoI - PMAY (प्रधानमंत्री आवास योजना)	1,00,000.00
Grant GoMP- Gate	5,76,000.00
Grant GoMP Kaayakalp	30,00,000.00
Grant GoMP - MLA LAD Fund (विधायक निधि)	1,84,000.00
Grant GoMP- Mulbhoot (मूलभूत सुविधा)	40,76,000.00
Grant GoMP- Road Development (सड़क मरम्मत)	36,14,000.00
Grant GoMP- State Finance Commission (राज्य वित्त)	54,60,000.00
Grant GoMP- Water Tank	92,00,000.00
Grant GoMP_ Electric Line	1,07,34,000.00
Total : Grants,Contribution for specific purposes	4,74,36,000.00

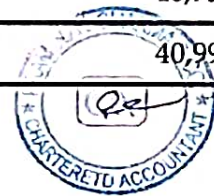
Schedule RP-5 : Rental Income from Municipal Properties

Particulars	Amount
Rent-Market (बाजार बछक)	2,36,052.00
Total : Rental Income from Municipal Properties	2,36,052.00

Schedule RP-6 : Sale & Hire Charges

Particulars	Amount
Sale-Ration Card & Other forms(राशन कार्ड)	200.00
Sale-Tender (टेंडर से आय)	40,792.00
Total : Sale & Hire Charges	40,992.00


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



Schedule RP-7 : Tax Revenue

Particulars	Amount
Education Cess - Current (शिक्षा आकार - चालू)	1,45,843.00
Education Cess - O/s (शिक्षा आकार बकाया)	1,69,073.00
Property Tax - Current (सम्पत्ति कर चालू)	6,32,300.00
Property Tax - O/s (सम्पत्ति कर बकाया)	11,55,065.00
Samekit Kar-Consolidated - Current (समेकित कर - चालू)	1,00,100.00
Samekit Kar-Consolidated - O/s (समेकित कर बकाया)	1,76,878.00
Surcharge Tax on Others (सरचार्ज)	69,267.00
Urban Development Cess Current - नगरीय विकास आकार	1,45,843.00
Urban Development Cess - O/s नगरीय बकाया	1,63,253.00
Water Tax - Current (जल कर - चालू)	5,52,841.00
Water Tax - O/s (जल कर बकाया)	2,61,877.00
Total : Tax Revenue	35,72,340.00

Schedule RP-8 : Income from Investments

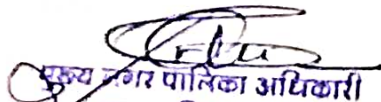
Particulars	Amount
Income from Investments (व्याज प्राप्त)	20,91,554.00
Total : Income from Investments	20,91,554.00

FOR PRAMOD K. SHARMA & Co.
Chartered Accountants



Date :

Place :


 मुख्य नगर पालिका अधिकारी
 नगर परिवह ब्यूरो
 जिला-शहडोल (म.प्र.)

Schedule RP-09 : Administrative Expense

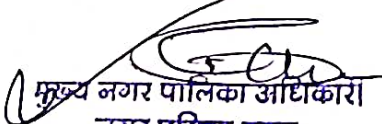
Particulars	Amount
Advertisement Expense (विज्ञापन व्यय)	33,600.00
Bulk Purchase-Stationery (लेखांकन सामग्री क्रय)	19,323.00
Postage Expense (डाक व्यय)	3,973.00
Social Welfare	26,81,986.00
Total : Administrative Expenses	27,38,882.00

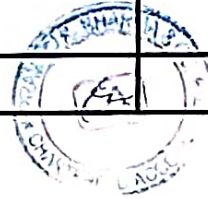
Schedule RP-10 : Capital Work-in-Progress

Particulars	Amount
Construction-CC Road Under CM Infra	31,39,377.00
Construction- Drainage Under CM Infra	6,37,027.00
Construction - Roads & Bridges-Concrete Road	86,12,940.00
Construction-Sewerage and Drainage-Drain-Open	29,31,026.00
Construction - Water Tank	19,10,428.00
Construction_Electrical Line	9,98,776.00
Construction _Over Head Tank	16,50,608.00
Scheme Expense - CM Urban Infra Drinking Water	1,10,74,739.00
Scheme Expenses - 15th Finance	22,20,984.00
Total : Capital Work-in-Progress	3,31,75,905.00

Schedule RP-11 : Deposit Paid

Particulars	Amount
Return - Earnest Money Deposit (अमानत वापसी)	35,470.00
Total : Deposit Paid	35,470.00


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



Schedule RP-12 : Establishment Expenses

Particulars	Amount
Remuneration & Fee-Mayor-in-Council (मानदेय)	1,61,600.00
Salaries & Allowances-(वेतन स्थाई कर्मचारी)	3,11,98,946.00
Travel Allowance	62,018.00
Wages-Temporary Staff (वेतन अस्थायी कर्मचारी)	38,64,332.00
Total : Establishment Expenses	3,52,86,896.00

Schedule RP-13 : Fixed Assets

Particulars	Amount
Office & Other Equipments (कार्यालय उपकरण क्रय)	59,99,755.00
Vehicle-Others (वाहन क्रय)	9,28,240.00
Total : Fixed Assets	69,27,995.00

Schedule RP-14 : Interest & Finance Charges

Particulars	Amount
Interest-Loan from HUDCO (हुडको ऋण)	40,72,742.28
Total : Interest & Finance Charges	40,72,742.28

Schedule RP-15 : Operations & Maintenance

Particulars	Amount
Electrical store (विधुत सामग्री क्रय)	34,73,539.00
Electricity Expense (विधुत बिल)	1,05,94,273.00
Fuel, Petrol & Diesel-(डीजल व्यय)	18,96,097.00
O & M - Litter & Debris Charge	14,60,578.00




 मुख्य नगरपालिका अधिकारी
 नगर परिषद बुधर
 जिला-शाहडोल (म प्र)

R & M-Lakes & Ponds (तालाब मरम्मत)	28,43,327.00
R & M-Other Office Equipment (कार्यालय उपकरण)	11,150.00
R & M-Vehicle (वाहन मरम्मत)	4,81,178.00
R & M-Waterways (जलप्रदाय मरम्मत)	11,86,782.00
Sanitation/Conservancy Material (सफाई सामग्री क्रय)	2,52,346.00
Water Ways Material (जल प्रदाय सामग्री क्रय)	45,67,340.00
Total : Operations & Maintenance	2,67,66,610.00

Schedule RP-16 : Programme Expenses

Particulars	Amount
Election Expense	3,22,000.00
Scheme Expenses - अनुग्रह सहायता	3,51,290.00
Scheme Expenses - अन्त्योस्थी सहायता	1,00,000.00
Scheme Expenses - विधायकअनुदान	2,49,000.00
Scheme Expense - सांसद निधि	15,000.00
Total : Scheme Expenses	10,37,290.00

FOR PRAMOD K. SHARMA & Co.
Chartered Accountants

Date :

Place :


(Partner)


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

District - Shahdol

As On 31.03.2023

0.00

Chief Municipal Officer
Municipal Council, Buxar
गन्तव्य नगरपालिका आ धुकरा
नगरपालिका
जिल्हा-शहडोल (म.प्र.)

FOR PRAMOD K. SHARMA & Co.
Chartered Accountants

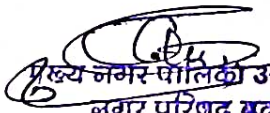
(Partner)

Schedule IE-1 : Assigned Revenues & Compensation

Particulars	Amount
Compensation-Octroi (चुंगी)	1,78,61,214.00
Compensation-Passenger Tax (यात्री कर)	9,29,000.00
Compensation-Stamp Duties (मुद्रांक शुल्क)	25,89,533.00
Total : Assigned Revenues & Compensation	2,13,79,747.00

Schedule IE-2 : Fees & User Charges

Particulars	Amount
Compounding Fees	5,49,953.00
Connection Charges-Water Supply (नल कनेक्शन)	51,039.00
Disconnection Charges-Water Supply	2,550.00
Fee-Application (आवेदन शुल्क)	20,507.00
Fee-Copy of Certificate/Extract (प्रमाण पत्र शुल्क)	59,320.00
Fee- Marriage Registration (विवाह पंजीयन)	720.00
Fee-RTI Act (आर टी आई)	196.00
Fees-Prashman Shulk	1,03,731.00
Mutation Fee (नामांतरण शुल्क)	1,63,437.00
Other Income (अन्य आय)	76,75,786.00
Permission Fee-Building Plan (भवन निर्माण अनुमति)	3,73,484.00
Rain Water Harvesting	44,000.00
User Charges-Septic Tank Cleaning (सेप्टिक टैंक सफ)	56,400.00
User Charges-Water Supply by Tanker (पानी टैंकर)	63,350.00
Total : Fees & User Charges	91,64,473.00


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



Schedule IE-3 : Rental Income from Municipal Properties

Particulars	Amount
Rent-Market (बाजार बछक)	2,36,052.00
Total : Rental Income from Municipal Properties	2,36,052.00

Schedule IE-4 : Sale & Hire Charges

Particulars	Amount
Sale-Ration Card & Other forms(राशन कार्ड)	200.00
Sale-Tender (टेंडर से आय)	40,792.00
Total : Sale & Hire Charges	40,992.00

Schedule IE-5 : Tax Revenue

Particulars	Amount
Education Cess - Current (शिक्षा उपकार - चालू)	1,45,843.00
Education Cess - O/s (शिक्षा उपकार बकाया)	1,69,073.00
Property Tax - Current (सम्पति कर चालू)	6,32,300.00
Property Tax - O/s (सम्पति कर बकाया)	11,55,065.00
Samekit Kar-Consolidated - Current(समेकित कर - चालू)	1,00,100.00
Samekit Kar-Consolidated - O/s (समेकित कर बकाया)	1,76,878.00
Surcharge Tax on Others (सरचार्ज)	69,267.00
Urban Development Cess CUrrent - नगरीय विकाश उपकार	1,45,843.00
Urban Development Cess -O/s नगरीय बकाया	1,63,253.00
Water Tax - Current (जल कर - चालू)	5,52,841.00
Water Tax - O/s (जल कर बकाया)	2,61,877.00
Total : Tax Revenue	35,72,340.00


 मुख्य नगर प्रशासक (नगरपालिका)
 नगर परिषद दुधर
 जिला-शहडोल (म.प्र.)



Schedule IE-6 : Income from Investments

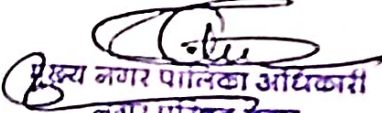
Particulars	Amount
Income from Investments (व्याज प्राप्त)	20,91,554.00
Total : Income from Investments	20,91,554.00

FOR PRAMOD K. SHARMA & Co.
Chartered Accountants

Date :

Place :




मुख्य नगर पालिका अधिकारी
नगर पारिषद सुदूर
जिला-शाहदोल (म.प्र.)

Schedule IE-07 : Administrative Expense

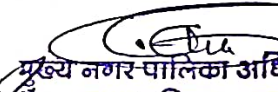
Particulars	Amount
Advertisement Expense (विज्ञापन व्यय)	33,600.00
Bulk Purchase-Stationery (लेखांकन सामग्री क्रय)	19,323.00
Postage Expense (डाक व्यय)	3,973.00
Social Welfare	26,81,986.00
Total : Administrative Expenses	27,38,882.00

Schedule IE-08 : Establishment Expenses

Particulars	Amount
Remuneration & Fee-Mayor-in-Council (मानदेय)	1,61,600.00
Salaries & Allowances-(वेतन स्थाई कर्मचारी)	3,11,98,946.00
Travel Allowance	62,018.00
Wages-Temporary Staff (वेतन अस्थायी कर्मचारी)	38,64,332.00
Total : Establishment Expenses	3,52,86,896.00

Schedule IE-09 : Interest & Finance Charges

Particulars	Amount
Interest-Loan from HUDCO (हुडको ऋण)	5,70,183.92
Total : Interest & Finance Charges	5,70,183.92


 मुख्य नगरपालिका अधिकारी
 नगर परिषद कुनार
 जिला-शहडोल (म.प्र.)



Schedule IE-10 : Operations & Maintenance

Particulars	Amount
Electrical store (विद्युत सामग्री क्रय)	34,73,539.00
Electricity Expense (विद्युत बिल)	1,05,94,273.00
Fuel, Petrol & Diesel (डीजल खर्च)	18,96,197.00
O & M - Litter & Debris Charge	14,60,573.00
R & M-Lakes & Ponds (नाकाब सार्वजनिक)	28,43,327.00
R & M-Other Office Equipment (कार्यालय उपकरण)	11,150.00
R & M-Vehicle (वाहन सार्वजनिक)	4,81,173.00
R & M-Waterways (जलप्रदाय सार्वजनिक)	11,86,782.00
Sanitation/Concealment Material (सफाई सामग्री क्रय)	2,52,346.00
Water Ways Material (जल प्रदाय सामग्री क्रय)	45,67,340.00
Total : Operations & Maintenance	2,67,66,610.00

Schedule IE-11 : Programme Expenses

Particulars	Amount
Election Expense	3,22,000.00
Scheme Expenses - अनुसूचित सहायता	3,51,250.00
Scheme Expenses - अनुसूचित सहायता	1,00,000.00
Scheme Expenses - विधायक अनुदान	2,49,000.00
Scheme Expense - सामाजिक निधि	15,000.00
Total : Scheme Expenses	10,37,250.00

FOR PRAMOD K. SHARMA & Co.
Chartered Accountants

(Partner)

Date :

Place :


प्रमोद कुमार शर्मा
जिला-शहदोल (म.प्र.)

Bank & Cash Book Balance Sheet
Burhar Municipal Council 2022-23
As on 31.03.2023

S.No	Bank Name	Account No.	Bank Balance		Cash Book Balance		Opening Difference	Closing Difference
			Opening Balance	Closing Balance	Opening Balance	Closing Balance		
1	State Bank of India(FDR)	38541497800	50,00,000.00	50,00,000.00	50,00,000.00	50,00,000.00		
2	IDBI Bank	1596104000028750	22,39,475.00	23,07,231.00	22,39,475.00	23,07,231.00		
3	Central Bank of India	3467391478	25,94,261.77	25,78,095.62	25,94,261.77	25,78,095.62		
4	Bank of India	941520110000182	51,28,897.92	1,79,683.40	51,28,897.92	1,79,683.40		
5	Indian Bank	55432273918	27,763.00	9,50,491.39	27,763.00	9,50,491.39		
6	Union Bank of India	326902012046646	14,13,554.00	32,22,196.00	14,13,554.00	32,22,196.00		
7	Union Bank of India	32690201004611	4,26,23,290.50	14,53,721.00	4,26,23,290.50	14,53,721.00		
8	Union Bank of India	326902012010428	7,142.36	1,91,22,738.16	7,142.36	1,91,22,738.16		
9	Union Bank of India(FDR)	326903030190500	91,01,885.00	7,345.36	91,01,885.00	7,345.36		
10	Union Bank of India(FDR)	326903030186948	5,59,626.00	5,88,275.00	5,59,626.00	5,88,275.00		
11	Punjab National Bank	660100010005-3389	1,95,430.10	95,84,548.00	1,95,430.10	95,84,548.00		
12	Punjab National Bank	660100210001-2203	14,88,609.20	2,00,732.70	14,88,609.20	2,00,732.70		
13	Jila Sahakari Bank	6850020-16014	8,35,915.22	15,80,000.63	8,35,915.22	15,80,000.63		
14	HDFC Bank	50100236504376	33,79,783.30	8,60,832.22	33,79,783.30	8,60,832.22		
15	HDFC Bank(FDR)	50100455666353	1,01,71,036.00	6,33,033.96	1,01,71,036.00	6,33,033.51		
16	Axis Bank(FDR)	9180100-965541758	32,81,659.00	35,81,360.30	32,81,659.00	35,81,360.30		
17	Canara Bank	4726101000592	5,50,852.00	1,05,32,667.00	5,50,852.00	1,05,32,667.00		
18	Central Bank of India	1424246913	1,74,676.20	34,16,747.00	1,74,676.20	34,16,747.00		
Total			8,87,73,856.57	6,57,99,698.74	8,87,73,856.57	6,57,99,698.29	-	-




मुख्य नगरपालिका अधिकारी
नगर परिषद बुहार
जिला-शहडोल (म.प्र.)

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

Sr No	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
		2021-22	2022-23	% of Growth		
1	Audit of Revenue					
	A. REVENUE COLLECTION					
a.	Property Tax	14,75,338.00	17,87,365.00	21.15%	Property tax collection has increased with a good rate.	Council should effort to increase the recovery rate in up coming years. Council should take action towards generating the revenue and pay deep attention for removing this negativity. Council should effort to increase the recovery rate in up coming years. Council should effort to increase the recovery rate in up coming years.
b.	Consolidated Tax	2,79,400.00	2,76,978.00	-0.87%	Consolidated tax collection has decreased slightly.	
c.	Development Cess	2,97,131.00	3,09,096.00	4.03%	Development cess collection has increased slightly.	
d.	Education Cess	3,01,354.00	3,14,916.00	4.50%	Cess collection has increased slightly.	
TOTAL (A)		23,53,223	26,89,355			

	B. NON REVENUE COLLECTION					
a.	Rent of Land & Buliding/Shops	1,38,530.00	2,36,052.00	70.40%	Rent collection has increased excellently.	Council should effort to increase or maintain such a high recovery rate in up coming years. Council should effort to increase or maintain such a high recovery rate in up coming years. No comments Council should effort to increase or maintain such a high recovery rate in up coming years.
b.	Water Tax	4,50,250.00	8,14,718.00	80.95%	Water tax collection has increased excellently.	
c.	Solid Wastage Management	-	-	0.00%	No comments	
d.	Other Fees & Taxes	29,53,551.00	92,33,740.00	212.63%	Other Taxes and Fees collection has increased excellently.	
TOTAL (B)		35,42,331	1,02,84,510			

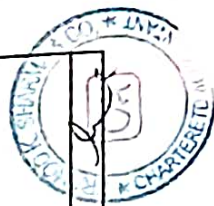


GRANT TOTAL (A) + (B) 58,95,554.00 1,29,72,865.00

मुख्य नगर पालिका आचार्य,
नगर परिषद बुधर
जिला-शाहदोल (म प्र)

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

मुख्य नगर पालिकी अधिकारी
नगर परिषद कुमर
जिला-शहडोल (म.प्र.)



6	Audit of Grants & Loans	Refer the "Audit of Grants & Loans" head of audit observation sheet	During Audit we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital. Except that all grants have been used for the purposes for which grants have been received.	Grants Register must be prepared as per ULB approved format.
7	Incidences relating to diversion of fund from Capital receipts/ grants / Loans to Revenue Nature Expenditure and from one scheme / Project to another	No Such diversion of fund We didn't found any incidences relating to diversion of funds from Capital receipts \ Grants \ Loans to Revenue Nature Expenditure and from one scheme to another scheme.	No Such Observation Found	There Should be proper bifurcation of capital and revenue nature receipts and expenditure.
a.	Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.	466.38%	The total expenses are very high in comparison of revenue receipts.	Council should make more efforts to meet out the Expenditure form its Revenue Receipts.
b	Percentage of Capital Expenditure with respect to total Expenditure	36.46%	The capital expenditures are low in comparison of Total expenditures.	Council should make policies to increase the percentage of capital expenditures so that council can have more valuable assets.
8	Whether all the temporary advances have been fully recovered or not.	No there were no advances given during the current year.	Although some old advances are going on.	Council should effort to recover such advances or write off the same.
9	Whether bank reconciliation statement is being regularly prepared.	BRS were not found during the audit	No observations	No comments

Date :
Place : Shahdol

मुख्य नगर पालिका अधिकारी
नगर परिषद बुधर
जिला - शाहदोल (म प)

For Pramod K. Sharma & Co.
Chartered Accountants



Revised Abstract Sheet For Reporting on Audit Paras

2022-23 INCOME & EXPENDITURE INFORMATION

Sr.No.	Division	District	ULB Name	ULB Type	REVENUE RECEIPTS						
					PROPERTY TAX	OTHER TAX REVENUE	FEE & USER CHARGES	REVENUE FROM MUNICIPAL PROPERTY	ASSIGNED REVENUE	REVENUE GRANTS, CONTRIBUTION & SUBSIDIES	OTHER INCOME
1	2	3	4	5	6	7	8	9	10	11	12
1	Shahdol	Shahdol	Burhar	Municipal Council	1787365.00	1784975.00	9164473.00	236052.00	21379747.00	31484000.00	2132546.00

CAPITAL RECEIPTS	CAPITAL RECEIPTS				TOTAL RECEIPTS	REVENUE EXPENDITURE						TOTAL EXPENDITURE
	CENTRAL FINANCE COMMISSION RECEIPTS	STATE FINANCE COMMISSION RECEIPTS	OTHER GRANTS			ESTABLISHMENT EXPENSES	ADMINISTRATIVE EXPENSES	OPERATION & MAINTENANCE CHARGES	INTEREST & FINANCE CHARGES	OTHER EXPENSES	LOAN REPAYMENT (PRINCIPAL)	OTHER CAPITAL EXPENDITURE
13	14	15	16	17	18	19	20	21	22	23	24	25
0.00	10492000.00	5460000.00	0.00	83921158.00	35286896.00	2738882.00	26766610.00	0.00	1037290.00	4072742.28	40703900.00	110006330.28

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

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

For Pramod K. Sharma & Co.
Chartered Accountants



Pramod Kumar Sharma
(Partner)