कार्यालय नगरपालिका परिषद् बिजुरी, जिला-अनूपपुर (म.प्र.)

E-mail : cmobijuri@mpurban.gov.in

क्र.: 1981 / न.पा. / लेखा. / 2020 बिजुरी, दिनांक : 29.09.2020

प्रति,

आयुक्त महोदय,
संचालनालय, नगरीय प्रशासन एवं विकास
म.प्र. भोपाल

विषय– **नगरीय निकायों के लेखाओं की संपरीक्षा चार्टर्ड अकाउंटेण्ट के द्वारा कराये जाने के संबंध में।**

संदर्भ– आपका पत्र क्रमांक / शा.–4 / 2020 / 7266 भोपाल, दिनांक 26.05.2020

महोदय,

विषयांकित एवं संदर्भित पत्र के निर्देशानुसार नगरपालिका बिजुरी द्वारा वित्त वर्ष 2019–20 के लेखाओं का संपरीक्षा, चार्टर्ड अकाउंटेण्ट से कराया जाकर ऑडिट रिपोर्ट की प्रति आवश्यक कार्यवाही हेतु सादर प्रस्तुत है।

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद् बिजुरी
जिला–अनूपपुर (म.प्र.)

पृ.क्र.: 1982 / न.पा. / लेखा. / 2020 बिजुरी, दिनांक : 29.09.2020

<u>प्रतिलिपि</u>–

01. संयुक्त संचालक, नगरीय प्रशासन एवं विकास शहडोल सम्भाग शहडोल की ओर सादर सूचनार्थ।

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद् बिजुरी
जिला–अनूपपुर (म.प्र.)

PRAMOD K. SHARMA & CO.
Chartered Accountant
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 BIJURI, DISTRICT ANUPPUR (M.P)** for the year ended 31st March 2020, 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 2020.

Date:-
Place:-Bhopal
UDIN:-20076883AAAAHG5045

For PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

Pramod K Sharma
(Partner)
Mem. No. : 076883

Branches : Rudrapur, Jalandhar, Saharanpur, Indore, Gwalior, Shahdol, Delhi, Panchkula And Kullu (H.P.)

MUNICIPAL COUNCIL BIJURI

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 file of Receipt Book and verified that the money received is also 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 the Revenue Receipt and also deposited to the Bank time to time.
- Cash Book has been verified with Receipts and payments vouchers & ROKARIYA receipts cash book.
- No, we have not seemed any Investment on lesser interest rate.
- Receipts and payment account has been prepared on basis of data provided by the ULB.
- Receipt and payment A/c is including the balance of FDRs also.

Audit of Expenditures

- We covered the Expenditures on the sample basis during the process of Audit.
- While checking Accountant Cash Book and vouchers provided us, the bills and vouchers are correct according to books. No significant reportable irregularities were found during the audit.

मुख्य नगर पालिका अधिकारी
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जिला- अनूपपुर (म.प्र.)

- 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 cases occurred 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 couldn't check all the books of accounts which were maintained by the Municipal Council.
- Except Cash book, many registers/records have not been maintained properly. Some observations in respect of records of ULB are as follows –

Accounts Department

Audit observations about accounts department are as follows -

- Cashbook was found without storekeeper stamp and signature.
- FDR register was not maintained.
- Income and Expenditure ledgers were not maintained.
- Grant Register was maintained but found incomplete.

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद बिजुरी
जिला- अनूपपुर (म.प्र.)

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

Store Department

- Since last year's store records were not available so we are unable to comment upon the opening balances of the materials.
- There were no store keeper stamp and council stamp on the store register.
- Fixed Assets Register was not found during the audit.
- Demand letters were not obtained for issuing the materials from store.

Revenue Department

- The collection books (Vasooli Katte) were not submitted back to the store.
- We have not been provided all the revenue records so we are unable to comment upon all the revenue sources.

Sanitation Department

- During the audit, there was no any record found for usage of materials, chemicals issued from store department.
- Logbooks were not found for audit.
- Vehicle repairing register and light repairing register were not found.

Since no records found during the audit, so we are unable to express our opinion about sanitation department.

Water Supply Department

- There was no any record of repairing of motor pumps, hand pumps, pipe lines found during the audit.
- No record of chemical usage was found during the audit.

मुख्य नगर पालिका अधिकारी
नगर परिषद बिजुरी
जिला- अनूपपुर (म.प्र.)

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

Establishment Department

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

PWD Department

- Construction Register was not maintained by the ULB.
- Work files were not provided during the audit.

Audit of FDRs

- While Auditing, we found that there were many FDRs made by the ULB.
- NO FDRs/TDRs are kept at low rate of interest than the prevailing rate of interest.

Name of Bank	FDR /Account no.	Deposit Date	Deposit amount
Axis Bank	U15132258182	04-10-2019	20000000
SBI	39173166889	27-02-2020	19000000
SBI	39173234874	27-02-2020	19000000
SBI	39173171174	27-02-2020	19000000
SBI	39173173568	27-02-2020	19000000
SBI	39173175055	27-02-2020	19000000
SBI	39173176490	27-02-2020	19000000
SBI	39173178136	27-02-2020	19000000
SBI	39173181478	27-02-2020	19000000
SBI	39173182697	27-02-2020	19000000
SBI	39173184037	27-02-2020	19000000

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद बिजुरी

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

SBI	39173124667	27-02-2020	10000000
CGB	150645110000059	24-09-2019	50000000
CGB	2002211230018891	27-12-18	50000000

Audit of Tenders

- During the audit we have not been provided any tender file. However, on the basis of examination of note sheets attached to the vouchers, we found some irregularities and have been shown at respective place in this audit report.
- No Bank guarantee has been received.

Audit of Grants & Loans

- We examined all the grants received from the 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.

For PRAMOD K. SHARMA & CO.
Chartered Accountant

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद बिजुरी
जिला- अनूपपुर (म.प्र.)

Pramod Kumar Sharma
(Partner)

MUNICIPAL COUNCIL BIJURI
RECEIPT & PAYMENT STATEMENT
FOR THE PERIOD FROM 1 APRIL 2019 TO 31 MARCH 2020

RECEIPTS		AMOUNT
Opening Balance		73,74,67,995
Cash Balance	-	
Bank Balance	73,74,67,995	
Tax Revenue		5,41,497
Property Tax-Building- (सम्पति कर चालू)	99,643	
Receivable Property Tax-Current Year (सम्पति कर बकाया)	1,40,934	
Samekit Kar-Consolidated (समेकित कर चालू)	87,983	
Receivable Samekit Kar (समेकित कर बकाया)	1,88,847	
Education Cess (शिक्षा उपकार)	5,110	
Receivable Education Cess (शिक्षा उपकार बकाया)	7,541	
Urban Development Cess (नगरीय विकास उपकार)	7,173	
Receivable Urban Development(नगरीय विकास उपकार -	4,266	
Assigned Revenues & Compensation		18,03,61,584
Taxes and Duties collected by other	-	
Compensation in lieu of Octroi (चुंगी)	4,41,86,851	
Export Tax	13,53,22,000	
Compensation-Passenger Tax (यात्री कर)	8,52,733	
Rental Income from Municipal Properties		7,65,775
Rent-Market (साप्ताहिक बाजार)	4,95,965	
RentFrom Shoping Complex	2,28,010	
Rent-Community Hall (मगल भवन)	41,800	
Fees		6,20,211
ulb Posting - Salary	4,18,710	
Fees for Certificate / Extract (प्रमाण पत्र)	148	
ath Pump	16,000	
Building Permission Fees	10,000	
ater ATM Fees	2,980	
Jio Tower Permission Fees	50,000	
Commission	1,10,934	
Other	11,439	
Penalties and Fines (अर्थदंड)	190	190
r Charges		8,850

PAYMENTS		AMOUNT
Establishment Expenses		4,14,87,528
Salaries, Wages and Bonus Benefits and Allowances(वेतन)	1,37,48,187	
Arrears Salary(बकाया)	8,69,836	
Council Honourarium(पार्षद मानदेय)	4,36,700	
Pension	5,79,816	
EPF-Employee(भविष्य निधि)	1,17,28,398	
GPF	3,68,200	
TA	69,318	
Wages-Temporary Staff(मजदूरी)	1,26,94,273	
Leave Encashment	3,02,940	
Death Allowance	3,44,860	
Uniform Allowance	3,45,000	
Administrative Expenses		9,48,848
Printing and Stationery(मुद्रकन)	8,70,482	
Postage Expenses	3,000	
Photo Copy(फोटोकापी)	75,366	
Advertisement and Publicity		12,48,312
Advertisement Expense(विज्ञापन)	5,84,173	
Events & Cultural Activities Exp.(सांस्कृतिक कार्यक्रम)	1,46,097	
Testing & Inpection	23,885	
Own Program	1,68,510	
Election Exp.(चुनाव व्य)	3,25,647	
Professional and Other Fees		59,06,035
Consultancy Fee & Charge(सलाकार शुल्क)	3,63,100	
DPR	26,19,655	
Audit Fee- (ऑडिट) CA	70,800	
Audit Fee- (ऑडिट) Local Fund	28,03,480	
Legal Fees	49,000	
Communication Expenses		9,056
Web,Internet Expense(इंटरनेट)		
Telephone Bill (टेलीफोन बिल)	5,976	
WIFI Bill	3,080	
Other Administrative Expenses		90,558
Office Maintenance	90,558	
Operations & Maintenance		1,32,47,420
Power & Fuel(पेट्रोल)	33,66,387	
Electricity supply/Streat Lights(बिजली बिल)	89,87,074	
Vehicle Insurance/Registration (वाहन रजिस्ट्रेशन)	1,58,102	
Supervision Charges For MPEB	4,55,176	
GPS	69,384	
Hire Charges-Machine(मशीन किराया)	2,11,297	

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद् बिजुरी
जिला- अनूपपुर (म.प्र.)

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

Connection Charges-Water Supply (नल कनेक्शन चार्जेज)	6,650	
Water Tanker Charges (जल परिवहन)	2,200	
Sale & Hire Charges		6,81,817
Hire Charges-Machinery (किराया-मशीन)	2,000	
Sale of Tender Paper (टेंडर पेपर)	6,79,745	
Sale-Ration Card & Other forms (राशन कार्ड)	72	
Grants, Contributions & Subsidies		1,60,61,000
Grants for State Govt.		
Grant GoMP- Moolbhut Suvidha (मूलभूत सुविधा)	65,62,000	
Grant GoMP- State Finance Comm. (राज्य वित्त आयोग)	82,62,000	
Grant GoMP- Sadak Marammat (सड़क मरम्मत)	12,00,000	
Grant GoMP- Sambal Yojna (संबल योजना)	15,000	
MLA Fund	22,000	
Other Grants (अन्य अनुदान)	-	
Grants for Central Govt.		2,28,52,000
Grant GoI- 14th Finance (१४ वित् आयोग)	2,28,52,000	
Other Income (अन्य आय)		62,22,497
EMD	7,82,800	
Cheque Return	54,39,697	
Interest on FDRs	8,95,536	8,95,536

Electricity Department		1,25,20,585
Street Light	9,04,000	
Electricity Material (विधुत सामग्री)	1,16,16,585	
Water Supply Department		1,94,52,702
Water Supply Material(जल प्रदाय सामग्री)	1,82,03,056	
Water Tanker Distribution	5,97,657	
Raw water	6,51,989	
Bulk Purchases/Store/Sanitation Department		32,86,167
Bulk Purchase-Sanitation/Conservancy Material(सेनिटेशन सामग्री)	11,94,055	
Cleaning Expences	20,92,112	
R & M-Infrastructure Assets		1,27,04,363
Repairs & Maintenance- Square	83,983	
Repairs & Maintenance- other	1,75,657	
Repairs & Maintenance-Street Light	28,54,338	
Repairs & Maintenance- Photo Copy Machine	15,150	
Repairs & Maintenance- RO Plant	8,585	
Repairs & Maintenance- Computer	69,435	
Repairs & Maintenance- Printer	1,17,150	
Repairs & Maintenance- CCTV	19,700	
Repairs & Maintenance- Vehicles	21,30,095	
Repairs & Maintenance- Gound	86,476	
Repairs & Maintenance- Drain	53,782	
Repairs & Maintenance- Building	12,96,242	
Repairs & Maintenance- Machinery	13,806	
Repairs & Maintenance- Moter Pump	3,77,257	
Repairs & Maintenance- Water	33,70,018	
Repairs & Maintenance- Hand Pump	4,70,262	
Repairs & Maintenance- Toilet	5,07,613	
Repairs & Maintenance- Park & Garden	1,14,555	
Repairs & Maintenance- Road	7,56,799	
Repairs & Maintenance-Open well	85,660	
Repairs & Maintenance- Lake & Pond	97,800	
Construction Work		2,53,27,403
Waterways-RO Water Plant	15,66,280	
Waterways-Borewell	6,34,066	
Slab Const	16,67,109	
Roads & Bridges-Concrete Road (रोड निर्माण)	27,32,731	
Sewerage and Drainage-Drain-Open (नाली निर्माण)	46,92,800	
Building-Public /Community Toilets (शौचालय निर्माण)	13,37,099	
Store Room	1,20,180	
Building- Community Building	20,09,911	
Building	21,02,631	
Building - Rest House	58,37,801	
Building - Welcome Gate	13,63,906	
Building-Anganbadi	10,66,244	

मुख्य नगर पालिका अधिकारी
नगर परिषद् बिजुरी
जिला- अनूपपुर (म.प्र.)

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

			Building-Pump House	50,062	
			Building-Chabutra Const	1,46,583	
			Construction Work WIP		81,70,536
			Water Work - Pipe line	68,06,731	
			Public Light	13,63,805	
			Plant & Machinery		13,77,020
			Submersible Pump	13,22,020	
			Bailding Machine	55,000	
			Office & Other Equipments		11,06,747
			CCTV	90,556	
			Computer & laptop	5,81,147	
			Chair	88,878	
			Mobile	44,900	
			Table	17,400	
			Almira	1,69,400	
			Funiture	12,980	
			Cooler	9,086	
			Gumbat Purchase	92,400	
			Vehicles		62,13,245
			Chassis	9,24,370	
			Tractore	18,88,875	
			Fire Tander	16,00,000	
			Fevrication work	18,00,000	
			Interest & Finance Charges		304
			Bank Charges	304	
			Scheme Expenses		11,29,250
			MLA Contribution	13,000	
			Toilet Contribution	12,000	
			Antyoshti Sahayata	70,000	
			Prasuti Sahayata	14,250	
			Anughar Sahayata (अनुगह सहायता)	10,20,000	
			Taxes & Duties (कर)		13,71,053
			GST-TDS	2,55,992	
			Income Tax	6,10,277	
			Labour Tax	2,78,872	
			Royalty	2,25,912	
			Deposit Return (EMD)		58,17,697
			EMD	3,78,000	
			Stale Cheque	54,39,697	
			Other		6,00,000
			Hoker Corner Grant Return	6,00,000	
			FDR's	22,50,00,000	22,50,00,000
			Closing Balance		57,94,64,123
			Cash Balance		
			Bank Balance	57,94,64,123	
	96,64,78,952.30	96,64,78,952.30		96,64,78,952.30	96,64,78,952.30

FOR PRAMOD K. SHARMA & Co.
Chartered Accountant

Date :
Place :

Pramod K. Sharma

मुख्य नगर पालिका अधिकारी
जिला- अनूपपुर (म.प्र.)

MUNICIPAL COUNCIL BIJURI
INCOME & EXPENDITURE ACCOUNT
FOR THE PERIOD FROM 1 APRIL 2019 TO 31 MARCH 2020

EXPENDITURE		AMOUNT	INCOME		AMOUNT
Establishment Expenses		4,11,42,528	**Tax Revenue**		5,41,497
Salaries, Wages and Bonus Benefits and Allowances(वेतन)	1,37,48,187		Property Tax-Building- (सम्पति कर चालू)	99,643	
Arrears Salary(बकाया)	8,69,836		Receivable Property Tax-Current Year (सम्पति कर बकाया)	1,40,934	
Council Honourarium(पार्षद मानदेय)	4,36,700		Samekit Kar-Consolidated (समेकित कर चालू)	87,983	
Pension	5,79,816		Receivable Samekit Kar (समेकित कर बकाया)	1,88,847	
EPF-Employee(भविष्य निधि)	1,17,28,398		Education Cess (शिक्षा उपकार)	5,110	
GPF	3,68,200		Receivable Education Cess (शिक्षा उपकार बकाया)	7,541	
TA	69,318		Urban Development Cess (नगरीय विकास उपकार)	7,173	
Wages-Temporary Staff(मजदूरी)	1,26,94,273		Receivable Urban Development(नगरीय विकास उपकार - बकाया)	4,266	
Leave Encashment	3,02,940				
Death Allowance	3,44,860				
			Assigned Revenues & Compensation		18,03,61,584
Administrative Expenses		9,48,848	Taxes and Duties collected by other	-	
Printing and Stationery(मुद्रकन)	8,70,482		Compensation in lieu of Octroi (चुंगी)	4,41,86,851	
Postage Expenses	3,000		Export Tax	13,53,22,000	
Photo Copy(फोटोकापी)	75,366		Compensation-Passenger Tax (यात्री कर)	8,52,733	
Advertisement and Publicity		12,48,312	**Rental Income from Municipal Properties**		7,65,775
Advertisement Expense(विज्ञापन)	5,84,173				
Events & Cultural Activities Exp.(सांस्कृतिक कार्यक्रम)	1,46,097		Rent-Market (साप्ताहिक बाजार)	4,95,965	
Testing & Inpection	23,885		RentFrom Shoping Complex	2,28,010	
Own Program	1,68,510		Rent-Lease of Land (भू भाटक)	-	
Election Exp.(चुनाव व्य)	3,25,647		Rent-Community Hall (मगल भवन)	41,800	
Professional and Other Fees		59,06,035			
Consultancy Fee & Charge(सलाकार शुल्क)	3,63,100		**Fees**		6,20,211
DPR	26,19,655		Bulb Posting - Salary	4,18,710	
Audit Fee- (ऑडिट) CA	70,800		Fees for Certificate / Extract (प्रमाण पत्र)	148	
Audit Fee- (ऑडिट) Local Fund	28,03,480		Math Pump	16,000	
Legal Fees	49,000		Building Permission Fees	10,000	
Communication Expenses		9,056	Water ATM Fees	2,980	
Web,Internet Expense(इंटरनेट)			Jio Tower Permission Fees	50,000	
Telephone Bill (टेलीफोन बिल)	5,976		Commission	1,10,934	
WIFI Bill	3,080		Other	11,439	
Other Administrative Expenses		90,558			
Office Maintenance	90,558		**Penalties and Fines (अर्थदंड)**	190	190

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद बिजुरी
जिला- अनूपपुर (म.प्र.)

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

Operations & Maintenance		1,32,47,420	**User Charges**		8,850
Power & Fuel(पेट्रोल)	33,66,387		Connection Charges-Water Supply (नल कनेक्शन चार्जेज)	6,650	
Electricity supply/Streat Lights(बिजली बिल)	89,87,074		Water Tanker Charges (जल परिवहन)	2,200	
Vehicle Insurance/Registration (वाहन रजिस्ट्रेशन)	1,58,102		**Sale & Hire Charges**		6,81,817
Supervision Charges For MPEB	4,55,176		Hire Charges-Machinery (किराया- मशीन)	2,000	
GPS	69,384		Sale of Tender Paper (टेंडर पेपर)	6,79,745	
Hire Charges-Machine(मशीन किराया)	2,11,297		Sale-Ration Card & Other forms (राशन कार्ड)	72	
Electricity Department		67,12,293	**Grants, Contributions & Subsidies**	31,34,950	31,34,950
Street Light	9,04,000				
Electricity Material (विद्युत सामग्री)	58,08,293				
Water Supply Department		1,03,51,174			
Water Supply Material(जल प्रदाय सामग्री)	91,01,528				
Payjal Parivhan	5,97,657				
Raw water	6,51,989				
Bulk Purchases/Store/Sanitation Department		30,34,140			
Bulk Purchase-Sanitation/Conservancy	5,97,028				
Cleaning Expences	20,92,112				
Uniform Allowance	3,45,000				
R & M-Infrastructure Assets		1,27,04,363			
Repairs & Maintenance- Square	83,983				
Repairs & Maintenance- other	1,75,657				
Repairs & Maintenance-Street Light	28,54,338				
Repairs & Maintenance- Photo Copy Machine	15,150				
Repairs & Maintenance- RO Plant	8,585				
Repairs & Maintenance- Computer	69,435				
Repairs & Maintenance- Printer	1,17,150				
Repairs & Maintenance- CCTV	19,700				
Repairs & Maintenance- Vehicles	21,30,095				
Repairs & Maintenance- Gound	86,476				
Repairs & Maintenance- Drain	53,782				
Repairs & Maintenance- Building	12,96,242				
Repairs & Maintenance- Machinery	13,806				
Repairs & Maintenance- Moter Pump	3,77,257				
Repairs & Maintenance- Water	33,70,018				
Repairs & Maintenance- Hand Pump	4,70,262				
Repairs & Maintenance- Toilet	5,07,613				
Repairs & Maintenance- Park & Garden	1,14,555				
Repairs & Maintenance- Road	7,56,799				
Repairs & Maintenance-Open well	85,660				
Repairs & Maintenance- Lake & Pond	97,800				

मुख्य नगर पालिका अधिकारी
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PRAMOD K. SHARMA & CO.

NAGAR PAISHAD- BIJURI
BANK RECONCILIATION STATEMENT
Name Of Bank : All Bank

Opening Balance As per Pass Book 73,82,72,521.76

S. No.	Bank Name	Account No.	Amount
1	State Bank of India	30096509320	60,03,58,108.96
2	State Bank of India	11226365067	39,40,742.93
3	State Bank of India	11226365078	67,786.00
4	State Bank of India	11226365352	22,09,580.50
5	Central Bank of India	2165569178	18,972.06
6	Central M.P. Gramin Bank	2002211110000070	8,16,76,765.31
7	Jila Sahakari Kendriya Bank	11/24	566.00
8	Central M.P. Gramin Bank	202211230018891	5,00,00,000.00
Total Opening Balance on 01-04-2019			**73,82,72,521.76**

Opening Balance As per cash book on 01-04-2019 73,65,90,581.00

Add : Opening Differnce 16,81,940.76

BRS Bijuri March 2020

Closing Balance As Per Cash Book 80,44,64,123.00

Add: Cheque Issue But Not Presented In Bank

DATE	CHEQUE NO.	AMOUNT	BANK ACCOUNT
9/4/2019	V. No 11	10000.82	SBI 9320
9/4/2019	V. No 12	-3400	SBI 9320
11/4/2019	V. No 29-31	2620	SBI 9320
24/4/2019	V. No. 66	1890	SBI 9320
10/5/2019	/.No. 112-116,120,12	76	SBI 9320
13/5/2019	V.No 118-119	47325	SBI 9320
27/5/2019	173-175	100	SBI 9320
3/6/2019	V no 194	2155.08	SBI 9320
3/6/2019	V no 197-210	7284.1	SBI 9320
3/6/2019	V no 202	212	SBI 9320
18/6/2019	V no 219	50	SBI 9320
21/6/19	V no 235-241	-5000	SBI 9320
August	Working Note 1	43117	CMPG 0075
13/9/2019	362	145827	SBI 9320
13/9/2019	363	54764	SBI 9320
13/9/2019	365-366	191412	SBI 9320
13/9/2019	367	-190387	SBI 9320
17/9/2019	373, 375	1734	SBI 9320
17/9/2019	373,379-381	15302	SBI 9320
27/9/2019	420	3752	SBI 9320
Sep	Working Note 2	-50175	
1/10/2019	447-449	3510	SBI 9320
7/10/2019	476	-643	SBI 9320
7/10/2019	478	-3400	SBI 9320
7/10/2019	484-488	14736	SBI 9320
24/10/2019	568	-5000	SBI 9320
25/10/2019	570	3345	SBI 9320
Oct	working Note 3	28625.8	
21-1-20	703	-9500	SBI 9320
22-1-20	707	72	SBI 9320
29-2-20	842	316170	SBI 9320
29-2-20	844-845	14519	SBI 9320

मुख्य नगर पालिका अधिकारी
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PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

29-2-20	846	6500	SBI 9320
24.3.20	902	6200	SBI 9320
26.3.20	904-905	-3000	SBI 9320
28.3.20	931	2000	SBI 9320
31.3.20	969	5000	SBI 9320

6,57,793.80

Less: Amount Debit in Books But Not in Bank

DATE	Page No.	AMOUNT	BANK ACCOUNT
26-7-19	E-Nivida	8198.82	SBI 9320
26-8-19	(6320-6230)	90	CMPG0075
31-8-20	Shulk	50000	
24-9-19	Dainik Aay	23570	CMPG0075
6/9/2019	Amanat Rashi	6000	AXIS 6018
11-9-19	Amanat Rashi	6000	AXIS 6018
22-10-19	Amanat Rashi	5100	AXIS 6018
22-10-19	(3494-3474	20	CMPG0075
26-11-19	Tax	9825	SBI 9320
23-12-19	Bazar Basooli	920	
7/2/2020	Bazar chauram Rashi	43750	
27.3.20	FDR	200000000	SBI 9320
31.3.20		2563	SBI
31.3.20	(2000*4)	8000	

20,01,64,036.82

Add: Amount Credit in Pass Book But Not in Cash Book

DATE		AMOUNT	BANK ACCOUNT
5/4/2019	OBC 32/57	50000	CMPG 0075
5/4/2019	OBC 32/58	50000	CMPG 0075
22/4/19	Commission	100	SBI 9320
2/5/2019	Commission	230	SBI 9320
31-5-19	Commission	750	SBI 9320
29.6.19	LC33/89	50000	CMPG 0075
18-6-19	Commission	500	SBI 9320
19-6-19	Commission	80	SBI 9320
4/7/2019	Commission	250	SBI 9320
5/7/2019	Commission	90	SBI 9320
12/9/2019	By Cash	4500	CMPG 0075
18-9-19	OBC 3321	50000	CMPG 0075
25-10-19	bkidn 19297047254	4071	CMPG 0075
23-12-19	By Cash	2234	CMPG 0075
30-1-20	Commission	2740	SBI 9320
18.3.20	Commission	11590	SBI 9320

2,27,135.00

Less: Amount Debit in Bank But Not in Cash Book

DATE	CHEQUE NO.	AMOUNT	BANK ACCOUNT
8/4/2019	RTGS	1,35,844.00	SBI 9320
8/4/2019	RTGS	72,000.00	SBI 9320
11/4/2019	RTGS	20,880.00	SBI 9320
5/4/2019	Charges	153.00	CMPGB 075
5/4/2019	Charges	153.00	CMPGB 075
10/4/2019	Salary	25,000.00	CMPGB 075
3/5/2019	CTF8745379	4,504.00	SBI 9320
3/5/2019	CKJ3200735	9,008.00	SBI 9320
9/5/2019	CTF9303282	1,670.00	SBI 9320
10/5/2019	CTF9443089	59,600.00	SBI 9320
14-5-19	CTF9763940	47,027.00	SBI 9320
20-5-19	CTF9839385	2,22,974.00	SBI 9320
21-5-19	CTG0320003	86,906.00	SBI 9320
30-5-19	CTG1057404	1,500.00	SBI 9320
10/6/2019	CKJ6549386	4,704.00	SBI 9320

CC

मुख्य नगर पालिका अधिकारी
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PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

18-6-19	CTG2516928	27,907.00	SBI 9320	
21-6-19	CTG2713464	39,600.00	SBI 9320	
11/7/2019	CKJ9393432	1,53,298.00	SBI 9320	
9/9/2019	CKK5306438	20,656.00	SBI 9320	
10/10/2019	CKK8381675	1,32,000.00	SBI 9320	
24-10-19	CNAAUQTM77	18,689.00	SBI 9320	
25-10-19	CTI14313311	8,738.00	SBI 9320	
2/11/2019	Mukesh	9,273.00	SBI 9320	
4/2/2020	CTI5012593	2,000.00	SBI 9320	
18-2-20	CTI6704303	1,13,422.00	SBI 9320	
28-2-20	CTI7613690	1,09,354.00	SBI 9320	
28-2-20	CTI7619630	33,029.00	SBI 9320	
28-2-20	CNAAYBFCM9	60,365.00	SBI 9320	
6.3.20	CNAAYHTIR6	20,992.00	SBI 9320	
				14,61,246.00

Add/Less: Cash Book Totaling Mistake

17-10-19	Page No. 237	540	
14-1-20	Page no. 326	-2842352	
23-1-20	nge opening balance t.	-271461	
6/2/2020	Page No 361	-120000	
31.3.20		-3000001	
31.3.20		2430554	
31.3.20		51448	
16-3-20	umission not added in	800	
31.3.20	Cash Book 2 Page 63	-599415	
			(43,49,887.00)

Less: Bank Charges

Apr-19		453.30	SBI 9320	
3/6/2019		51.92	SBI 9320	
3/6/2019		126.26	SBI 9320	
August	Working Note 1	332.76	CMPG 0075	
September	Working Note 2	378.38	CMPG 0075	
Oct	Working Note 3	156.35	CMPG 0075	
November		595.31	CMPG 0075	
December		75.06	CMPG 0075	
January		212.99	CMPG 0075	
Feb-20		323.32	CMPG 0075	
12.3.20	ccount Keeping Charg	649.00	SBI 9320	
Mar-20	CMPG	92.63	CMPG 0075	
				3,447.30

Closing Balance As Per Cash Book	**60,10,52,375.44**
Closinng Balance As Per Pass Book	**60,10,52,375.44**

Closing Bank Balacne on 31-3-2020

S. No.	Bank Name	Account No.	Amount
1	State Bank of India	30096509320	41,69,96,195.02
2	State Bank of India	11226365067	33,62,742.93
3	State Bank of India	11226365078	67,786.00
4	State Bank of India	11226365352	22,09,580.50
5	Central Bank of India	2165569178	18,972.06
6	Central M.P. Gramin Bank	20221111000075	5,33,96,532.93
7	Jila Sahakari Kendriya Bank	11/24	366.00
8	Central M.P. Gramin Bank	202211230018691	5,00,00,000.00
9	Axis Bank	918010101197220	50,00,000.00
10	Axis Bank FDR	9190400766324	2,00,00,000.00
11	FDN 120666	150645110000059	5,00,00,000.00
Total Balance			**60,10,52,375.44**

मुख्य कार्यपालन अधिकारी
जनपद जैतहरी
जिला- अनूपपुर (म.प्र.)

REVISED ABSTRACT SHEET FOR REPOTION ON AUDIT PARAs FOR FINANCIAL YEAR 2019-20

NAME OF ULB : - BIJURI
NAME OF AUDITOR :- PRAMOD K. SHARMA & Co.

Sr No	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
1	Audit of Revenue	Receipts in Rs.				
		2018-19	2019-20	% of Growth		
	A. REVENUE COLLECTION					
a.	Property Tax	4,58,573	2,40,577.00	-47.54%	Tax collection has decreased poorly	Council Should take strict action for removing this poorness in collection of revenue.
b.	Consolidated Tax	4,53,949	2,76,830.00	-39.02%	Tax collection has decreased poorly	Council Should take strict action for removing this poorness in collection of revenue.
c.	Devlopment Tax	18,853	11,439.00	-39.33%	Tax collection has decreased poorly	Council Should take strict action for removing this poorness in collection of revenue.
d.	Education Cess	29,895	12,651.00	-57.68%	Tax collection has decreased poorly	Council Should take strict action for removing this poorness in collection of revenue.
	TOTAL (A)	**9,61,270**	**5,41,497**			
	B. NON REVENUE COLLECTION					
a.	Rent of Land & Buliding	8,39,221.00	7,65,775.00	-8.75%	Rent collection has decreased.	Council Should take strict action for removing this negativity in collection of revenue.
b.	Water Tax	-	-			
c.	Solid Wastage Management	-	-			
d.	Other Fees & Taxes	-	-			
	TOTAL (B)	**8,39,221**	**7,65,775**			
	GRANT TOTAL (A) + (B)	**18,00,491.00**	**13,07,272.00**			

मुख्य नगरपालिका अधिकारी
नगर पालिका बिजुरी
(म.प्र.)

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

Sr No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	01. Expenditures were made with the competent authority 02. Vouchers found during the audit were maintained properly.	01.Some bills were found with a few irregularities which were suggested for rectification and for paying attention in future in regard of bills and vouchers.	01. Council should properly maintain the bills and vouchers with all regards.
3	Audit of Book Keeping	We checked the books of accounts which maintained and made available for us during the audit by the Municipal Council.	01. Grant Register was prepard but found incomplete. 02. All departments had some issues in regards of book keeping. **{ For more details Refer Observation sheet }**	Council should maintain proper books of accounts for all departments
4	Audit of FDRs	While Auditing, we found there were many FDRs in the ULB.	01. Huge amount has been invested into Fixed deposits. **{ For more details Refer Observation sheet }**	Proper Register should be maintained & Interest on FDRs should be recorded in cashbook timely.
5	Audit of Tenders / Bids	01. We examined Tenders/bids documents on the basis of note sheets attached with the vouchers which were made available for us during the audit. 02. Tenders which were found during the audit have followed proper tendering procedures.	01. As per our observations, ULB has followed proper tendering process.	Proper Files/Records should be maintained for Tenders & Bids.

मुख्य नगर पालिका अधिकारी

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 must be Prepared as per ULB apporved format and must be completed.
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
8	Any Other			
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.	2390.55%	No Such Major Observation found	The Total Expenses is very High in the comparasion 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	26.04%	No Such Major Observation found	The capital expenditures are slightly low in comparasion of Total expenditures, Council should make policies to increase the percentage of capital expenditures sothat council can have more valuable assets.

Date :
Place : Bhopal

For Pramod K. Sharma & co.
Chartered Accountant

मुख्य नगर पालिका अधिकारी
नगर परिषद बिजुरी
जिला- अनूपपुर (म.प्र.)

Pramod Sharma
(Partner)