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## Preface & Overview

Urban Local Body (ULB) of **Burhar** is maintaining its accounts under Single Entry Cash Basis System. This is an incomplete accounting system wherein the Financial Statements and other accounting records maintained by the ULB do not reflect the true and fair view of the financial position. By the adoption of Double Entry System the ULB would be able to ascertain its assets and liabilities and this will also facilitate the implementation of Mercantile/ Accrual basis of Accounting System which is accepted worldwide.

The Accounts of the ULB are prepared on Single Entry System where only Receipt & Payment transactions are recorded due to which computing the value of Assets & Liabilities standing in books at particular date becomes almost impossible. With the accrual system of accounting, it is possible to record Assets & Liabilities even if no Receipt or Payment is made, similarly income which is not received but earned can be recorded in book and the expenses which were incurred but not paid can also be recorded in books.

Double Entry Accounting System facilitates to generate various financial statements such Trial Balances, Receipts & Payment Accounts, Income & Payments Accounts, Balance Sheet, Cash Flow & Fund Flow Statement etc.

This Report has been prepared for the year ended March'2020 for submission to the Chief Municipal Officer, Nagar Palika Parishad **Burhar**. It contains significant results of the audit of the Nagar Palika Parishad **Burhar** in the State of Madhya Pradesh, as per the requirement of the concerned department.

This Report includes Receipts & Payment Account of the ULB, In addition with the head wise description of income received and amount paid. It includes Reconciliation of Balances, reporting of various variances & statements, showing computation of Opening & Closing Balances of Banks.

This Audit Report also contains separate section wise description as per the defined scope of audit by the prescribed authority for the year ended 31st March 2020:

1. Audit of Revenue,
2. Audit of Expenses,
3. Audit of Book-Keeping,
4. Audit of FDR's/TDR's,
5. Audit of Tender and Bids,
6. Audit of Grants & Loans,
7. Other Observations & Suggestions &
8. Audit Conclusions etc.





## **Auditors' Objective**

### **Reports on Financial Accounts & Statements:**

We have audited the Financial Accounts & Statements of the **NAGAR PARISHAD BURHAR, DISTRICT-SHAHDOL-484110 (M.P.)** as at 31<sup>st</sup> March, 2020 and report as under:

### **Management's Responsibility for the Financial Statements:**

The Management of Municipal Corporation is fully responsible for the preparation and presentation of Financial Accounts & Statements that gives a true and fair view of the financial position and financial performance in accordance with the provisions and accounting rules applicable to Urban Local Bodies. This responsibility includes the design, implementation and maintenance of internal control, relevant to the preparation and presentation of the Financial Accounts & Statements that give true and fair view are free from material misstatement, whether due to fraud or error.

The Management of Municipal Corporation is responsible to act according to the Madhya Pradesh Municipal Accounting Manual & The Madhya Pradesh Municipal Corporation Act, 1956 (Nagar Palika Nigam Adhiniyam) with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance and cash flow of the ULB in accordance with the Accounting Principles including the Accounting Standards specified under Madhya Pradesh Municipal Accounting Manual.

### **Auditor's Responsibility:**

Our responsibility is to express an opinion on these Financial Accounts & Statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the institute of Chartered Accountants of India. These Standards requires compliance with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement or not.



An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Financial Accounts & Statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Urban Local Bodies in preparation and fair presentation of the Financial Accounts & Statements in order to design audit procedures that are appropriate in the circumstances.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the Financial Accounts & Statements.

### **Opinion**

In our opinion and according to the best of our information and explanations given to us, we have prepared report on various areas as per the auditor's scope of work.

We have prepared computation chart with opening and closing balance of Cash & Bank Balance. We have noticed the difference and same has been reported (*As per Annexure A & E*) annexed to the Receipt & Payment account.

We have prepared the Receipt & Payment account for the year ended 31st March 2020 of the ULB. (*As per Annexure B*)

**Revenue** of Nagar Palika on cash basis of accounting and also reported the same is reported through various *Schedules (As per Annexure C)* has been annexed to the Receipt & Payment account.

**Payments** of the Nagar Palika on cash basis of accounting and also reported the same through *Schedules (As per Annexure D)* has been annexed to the Receipt & Payment account.





## **1. Audit of Revenue**

As per the scope of audit defined by the prescribed authority, we have verified the revenue from various sources received by the ULB which duly entered in the cash book. For the better understanding and presentation of the revenue receipts we have also prepared sheet of revenue receipts on the percentage basis from various sources so that we can trace the highest and lowest level of percentage from various sources of income. *(As per Annexure-F).*

Quarterly and monthly revenue recovery targets are not fixed. Details of targets fixed for the year and amount recovered during the year and recoverable as on 31st March 2020 are as per *(As per Annexure-H).*

a). As per the records produce before us during the course of audit Shop Rent from various tenants is recoverable. Necessary steps required to be taken by the ULB to recover the rent due from various tenants. Interest on delayed payments of rent also required to be recovered.

b). We have checked the rent agreement with various parties and found that rent decided at the time of agreement is not for the lifetime but subject to review after certain period & conditions. ULB should look into the matter and take necessary steps to avoid loss of revenue to the management. Due to no revision of rent, ULB had already suffered loss & suffering losses continue.

c). It was observed that there are huge outstanding balances of Property Tax, Consolidated Tax & Urban Development Cess etc and recovery process is very slow and irregular. In that cases Corporation may impose penalty. During the verification of registers, we have observed that there was no such imposition. We have also observed that there was no bifurcation of current year & last year outstanding balances in the register; however the register has separate columns for the same. This practice should not be continued as the same will affect the recovery and penalty decisions.



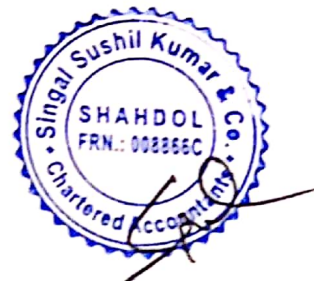
## **2. Audit of Payments**

As per the scope of audit defined by the prescribed authority, we have found that expenses incurred by the Nagar Palika are generally entered in the cash book maintained and Verification has been done with the relevant vouchers.

We have performed vouching procedures as per standard on auditing and also reporting the deviation through *(As per Annexure: I)* has been annexed.

For the better understanding and presentation of the revenue expenses, we have also checked revenue expenses on the percentage basis for various sources so that we can trace the highest and lowest level of percentage for various sources of expenses. *(As per Annexure: G)*

a). Some of the electric meter of electric connection are defective and payment of bill has been made on the basis of average bill. ULB should take necessary steps for replacement of defective electric meters. In the absence of actual consumption, department of electricity billed on the basis of past average consumption. In absence of actual reading we are unable to comment whether the management suffered loss or paid the less amount.



### **3. Audit of Book keeping**

We have checked the books of accounts of ULB for the year ended 31st March 2020. We have also checked the cash book, vouchers, bills and all other supporting document as provided by the management of the Nagar Palika for the purpose of audit and to obtain reasonable assurance about the income to be received and amount to be expended along with the opening & closing balances of cash & bank.

- a). No proper register has been maintained by the management for advance granted to the staff/ officers .
- b). Bank Reconciliation Statements are not prepared by the Management. They should prepare bank account wise monthly Bank Reconciliation Statement. In the absence of reconciliation statement, correctness and fair view cannot be confirmed.
- c). Security Deposits register is not prepared by the management. These amount is received from persons participated in tender etc. In absence of proper records, total refundable amount of Security Deposit as on 31.03.2020 is not known.
- d). Fixed Assets Register not maintained by the management. It is necessary to maintain Fixed Asset Register containing details like serial No., location, date of acquisition, etc. It is also observed that none of the fixed assets has been serially numbered. It is advisable to management that marks the numbering in each Fixed Assets with the Unique Identification Number.





#### **4. Audit of FDR**

We have scrutinized the fixed deposit/ term deposit records maintained by the management and report that:

a). We have found that the interest income on FDRs have not been credited to the Receipt & Payment account for the year ended 31<sup>st</sup> March 2020 and also reported the same through **(As per Annexure: K)** has been annexed.

We have also checked that interest income on Saving Bank Account of various schemes has been duly entered in the separate cash books for the year ended 31<sup>st</sup> March 2020. **(As per Annexure: N)**

b). FDR's copies are properly kept in the office and during the period of audit delay in renewal of FDR has been noticed. Proper register of FDRs are not maintained. FDRs Register must contains date of investment, date of all the renewals, date of maturities, investment value, maturity value, interest earned, TDS deducted etc. List of FDRs and details regarding thereof is attached with this report. **(As per Annexure: K)**

c). Being a public body it is expected from the ULB that the public money must be invested to earn the highest rate of return available. It appears that ULB has not made any exercise/ comparison of interest rates available made with the various bank in the city/ town. It is suggested that at the time of opening of deposit account and at the time of renewal of deposit; Management should check the rate of interest with the various bank and deposit the money with the bank where the rate of interest is higher.

d). It is also observed that the huge balances are lying in the Current Account of the ULB, which carries nil rate of interest, however it has never considered the option of either keeping them in the form of FDR (if funds are to be retained for long term) or Sweep Account (if period of retention of fund is uncertain). It is apparent that the ULB has lost the opportunity of getting interest from these funds.

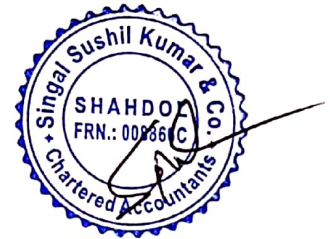


## **5. Audit of Tenders/Bids**

We have scrutinized the tenders and bids which are organized by the Nagar Palika, Burhar for the year ended 31<sup>st</sup> March 2020.

We have scrutinize the tender/bid document on test check basis and report that procedures followed by the Management are in order and tender fees/ bid processing fees collected, sufficient bank guarantee has been taken and accounted for in the books of accounts.

Apart from above we have checked and found that Tender Register & Records are not maintained properly by the management for the year ended 31<sup>st</sup> March 2020. All the details like NIT No., Date of Tender, Mode of Tender, Work Contract Name, Period of Work, Allotted Party, Any Extension, EMD/SD/BG Details and Term & Condition (if any) etc needs to be maintained in Tender Register. Records of tender issued during the year (Whether Online & Offline) is also not available to verify while we have prepared the Statement from available records, which showing details of Tender held in the Year 2019-2020. *(As per Annexure: L)*



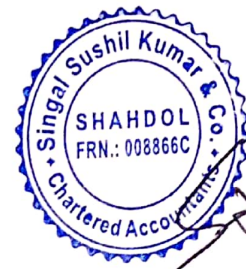
## **6. Audit of Grants and Loans**

We have checked the Grants and Loans given by the Central Government for the growth and development of the society as a whole. We have also scrutinized the grant and loans which are given by the State Government and its utilization for development of basic infrastructure of areas falling under the jurisdiction of Nagar Palika.

We have also checked the loan provided for infrastructure and its utilization as per the instruction and guidelines issued on this behalf by the prescribed authority. We are unable to comment on revenue mechanism due to sanction provided for development of infrastructure is being carried on/ under progress hence called as work-in-progress. So we cannot expect revenue earnings from work-in-progress asset till the time is converted into finished goods and will not use for any business, trade and commerce.

Apart from all the details, Grant Register is not maintained by the management therefore we are unable check the Grant Opening Balances, Received during the year, utilization & their Closing Balance etc. We have prepared a Chart which includes all above mentioned information. **(As per Annexure: M)**

Grant wise Receipt & Payment also have not been made. As per the information given to us no grant has been utilized for the purpose other than purpose for which it has been given. Necessary suggestions have been given to the concerned officials to prepare the grant wise receipts and payment account and their utilization certificates. It was also noticed that the corporation has not maintained records from which the uses and period of the grants could be verified. On the verification of grant register some of the important columns were missing such as Date of Sanctioning, Period of Utilization of Grant, and Date of Lapses, Term & Conditions imposed by the Sanctioning Authority & Whether utilization certificate are prepared and annexed.





## **7. Other Observations & Suggestions**

We have scrutinized the Receipt & Payment account of Nagar Palika for the year ended 31st March 2020. In the course of audit, we have ascertained various aspects which are not the part of scope of audit as defined by the prescribed authority but for the improvement of internal control system.

We have observed some of the area of suggestion to make accountable for each and every aspects and to enhance efficiency and effectiveness of the system.

We have noticed certain issues which are forming part of the auditor's report and explained as below:-

1. In the course of audit, we have checked and found the Cash Book/ Records of Various Schemes which are not the part of Main Cash Book and maintained separately. All of these Funds/ Accounts are received and expensed separately by the management irrespective of the Receipt and Payment account maintained by the Nagar Palika. No transaction related to such Funds is being entered in the Main Cash Book. Name of the Schemes are as follows:  
Samajik Suraksha Pension Account, Indira Gandhi Vriddha Pension Scheme Account, B.R.G. Fund Account & Nishakt Jan Pension Account.

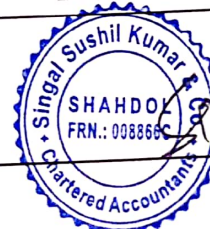
Receipts & Payments Accounts are made through respective Bank Accounts have been annexed as per *(As per Annexure: N)* for the year ended 31st March 2020.

## **2. TDS Compliance**

- I. For all the four quarters of the Financial Year 2019-2020, Quarterly TDS Return has been filed by the management. Management is required to pay the late fees u/s 234E of Income Tax Act, 1961 for the delayed period @Rs. 200 per day for every quarterly return.

### **Quarterly TDS Return Filing**

| <b><u>Quarter</u></b> | <b><u>Period</u></b>     | <b><u>Due Date</u></b> | <b><u>Actual Date</u></b> |
|-----------------------|--------------------------|------------------------|---------------------------|
| Quarter-I             | 01.04.2019 to 30.06.2019 | 31.07.2019             | 31.07.2019                |
| Quarter-II            | 01.07.2019 to 30.09.2019 | 31.10.2019             | 19.11.2019                |
| Quarter-III           | 01.10.2019 to 31.12.2019 | 31.01.2020             | Not Available             |
| Quarter-IV            | 01.01.2020 to 31.03.2020 | 31.07.2020             | 19.08.2020                |



- II. As per the Section 194C (TDS on Work Contract) Tax deducted at source (TDS) is required to be deducted u/s 194C of the Income Tax Act, 1961 @1.00% if payee is individual/proprietorship and @2.00% for other category of payees. However in some cases TDS has been deducted at 2.00% instead of 1.00% and vice versa due to lack of knowledge at management part. As a result of excess deduction supplier of services may either avoid to participate in the bid or they will quote higher rate. Both the situation is not healthy for the financials of the Management. See **(Annexure: J)**
- III. The ULB has not issued Form-16 (TDS Certificate) to the Tax Deductee. There is also the Penal Provision under the Income Tax Act for delay in issue of Form-16 applicable to the deductor. It was also observed that the ULB has issue Form-16A, which is not permissible under the Act. Now it's mandatory to issue the Form-16A generated from Income Tax TRACES Website.
- IV. Tax Deducted at Source (TDS) in each month required to be deposited with Central Government Account within 7 days from the end of the month, in which tax is deducted. As a result of this Management is liable to pay interest @1.50% per month or part thereof on delayed deposit. Due dates for deposit of tax amount given for your kind perusal:-

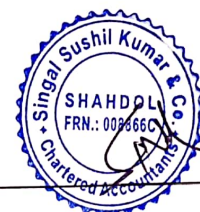
#### **Due Date of Depositing TDS**

| <b><u>Month</u></b> | <b><u>All Type of Payment</u></b> |
|---------------------|-----------------------------------|
| April to February   | 7 <sup>th</sup> of Next Month     |
| March               | 30 <sup>th</sup> April            |

It is suggested that corporation should pay attention to the penal provision under the Income Tax Act and should clear all the related pendency with regards to TDS. As well as ULB should maintain the TDS ledgers with full KYC and mention it with the list given to the consultant for depositing tax and filing TDS Return on timely basis.

### **3. GST Compliance:**

Central Government has issued CBEC Circular No. 65/39/2018 regarding the Guidelines for Deductions and Deposits of TDS by the DDO (Drawing & Disbursing Officer) under GST.



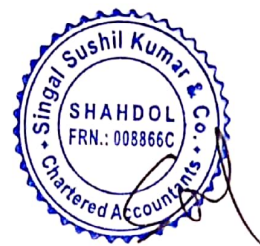


The subject section which provides for tax deduction at source was not notified to come into force with effect from 1st July, 2017, the date from which GST was introduced. Government has recently notified that these provisions shall come into force with effect from 1st October, 2018 vide Notification No. 50/2018 - Central Tax dated 13th September, 2018.

Section 51 of the CGST Act 2017 provides for deduction of tax by the Government Agencies (Deductor) or any other person to be notified in this regard, from the payment made or credited to the supplier (Deductee) of taxable goods or services or both, where the total value of such supply, under a contract, exceeds Rs. 2,50,000/- (two lakh and fifty thousand rupees). The rate for TDS is 2% (CGST 1% + SGST 1%) in case of intra state supply and 2 % (IGST) in case of interstate supplies.

The amount deducted as tax under this section shall be paid to the Government by deductor within 10 days after the end of the month in which such deduction is made alongwith a return in FORM GSTR-7 giving the details of deductions and deductees. Further, the deductor has to issue a certificate to the deductee mentioning therein the contract value, rate of deduction, amount deducted etc. All the DDOs in the Government, who are performing the role as deductor, have to register with the common portal and get the GST Identification Number (GSTIN). If Department failure to get register under GST Act within a due time period of 30 Days.

Non-furnishing of GST returns on time within the given due dates the penalty of Rs. 100 /- under CGST and Rs. 100/- under SGST shall be levied. So the total will be Rs.200 per day. The maximum penalty levied will be Rs. 5000/-. There is no late fee in case of delayed filing on IGST. Along with the late fee, interest has to be paid at 18% per annum. The rate of interest will be calculated from the next day of the due date of filing to the date of payment.





**Nagar Palika Parishad: Burhar, District: Shahdol (M.P.)**

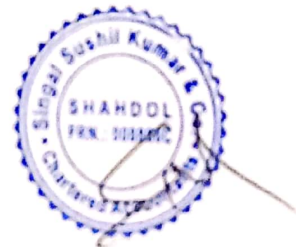
**Detail of Returns GSTR-7 filed in the Financial Year 2019-2020**

**GST Number: 23JBPN00754F1DH, Date of Registration: 17.05.2019**

| S. N. | Month          | Due Date of Return Filing | Actual Date of Return Filing | Delays (in Days) |
|-------|----------------|---------------------------|------------------------------|------------------|
| 01.   | April'2019     | 10.05.2019                | Not Registered               | -                |
| 02.   | May'2019       | 10.06.2019                | 11.07.2019                   | 31 Days          |
| 03.   | June'2019      | 10.07.2019                | 11.07.2019                   | 62 Days          |
| 04.   | July'2019      | 10.08.2019                | 05.09.2019                   | 26 Days          |
| 05.   | August'2019    | 10.09.2019                | 20.09.2019                   | 10 Days          |
| 06.   | September'2019 | 10.10.2019                | 10.10.2019                   | -                |
| 07.   | October'2019   | 10.11.2019                | 10.12.2019                   | 31 Days          |
| 08.   | November'2019  | 10.12.2019                | 10.12.2019                   | -                |
| 09.   | Decemebr'2019  | 10.01.2020                | 10.01.2020                   | -                |
| 10.   | January'2020   | 10.02.2020                | 08.03.2020                   | 27 Days          |
| 11.   | February'2020  | 10.03.2020                | -                            | -                |
| 12.   | March'2020     | 31.08.2020                | 30.05.2020                   | -                |

Management has not taken GST number upto April' 2019 due to which Penalty of Rs. 10,000/- can be imposed by the Department over non-registration. We have found that no GST has been charged on the transactions made during the year. See *(Annexure: J)*

We have also prepared a chart of Transaction where GST is deducted by the Management during the year. See *(Annexure: J)*



## **8. Audit Conclusions**

We have concluded that Urban Local Body of **Burhar** is maintaining its accounts under Single Entry Cash Basis System where only Receipt & Payment transactions are recorded due to which computing the value of Assets & Liabilities standing in books at particular date becomes almost impossible.

Financial Management of Nagar Palika is in the State of deficient as evidenced from non-maintenance/ Incomplete/ improper records. Most of the Records Like Financial Statements (Receipts and Payment Account, Income and Expenditure Account & Balance Sheet), Main Cash Book, Ledger Books, Bank Reconciliation Statements, Govt. Grant Register, Scheme/ Project wise Utilization Certificate, Separate Sets of Cash Books of other than Main Cash Book, Investment Register, TDS, GST and Other Statutory Liabilities Register, Advance Register, Security Deposit Register, Revenue Records, Records of Revenue and Capital Expenses, Fixed Assets Register etc are not prepared properly.

Income of Nagar Palika Parishad was not enough to meet their obligation. To meet establishment cost and for providing civic services, the Nagar Palika Parishad continued to rely on Government grants.

The Taxes/ Fees/ Rents were imposed by Nagar Palika were neither revised at regular intervals nor collected in time resulting in accumulation of arrears.

We have also noticed that monitoring was inadequate as Financial Statement was not prepared, mandatory checks over revenue mechanism were not exercised and Property Tax board were not constituted.



## Annexure: A

**Computation of Opening Balance**

| S. No. | Bank Name                            | Account Number     | Bank Balance Amount as on 01.04.2019 | Balances as per Cash Book on 01.04.2019 |
|--------|--------------------------------------|--------------------|--------------------------------------|-----------------------------------------|
| 1      | Central Bank of India                | 3467391478         | 1,48,32,947.00                       |                                         |
| 2      | State Bank of India                  | 10904739064        | 9,48,593.00                          |                                         |
| 3      | Punjab National Bank                 | 6601002100012203   | 11,46,872.79                         |                                         |
| 4      | Central MP Gramin Bank               | 2002-3210100004771 | 53,122.31                            |                                         |
| 5      | Union Bank of India                  | 326902012-010428   | 2,98,62,493.36                       |                                         |
| 6      | Union Bank of India                  | 326902012-004611   | 1,64,35,200.00                       |                                         |
| 7      | Union Bank of India                  | 326902012-046646   | 12,86,629.00                         |                                         |
| 8      | Union Bank of India/ FDR             | 326903030-186948   | 4,68,562.00                          |                                         |
| 9      | Union Bank of India/ FDR             | 326903030-190500   | 76,31,904.00                         |                                         |
| 10     | Canara Bank                          | 472613200000-4     | 8,73,170.00                          |                                         |
| 11     | Canara Bank                          | 472613200000-2     | 45,28,085.00                         |                                         |
| 12     | Canara Bank                          | 472613200000-1     | 7,56,293.00                          |                                         |
| 13     | Canara Bank                          | 47261010-00592     | 1,07,65,994.49                       |                                         |
| 14     | Canara Bank                          | 47261010-01734     | 3,53,502.00                          |                                         |
| 15     | Jila Sahakari Kendriya Bank Maryadit | 6850020-14889      | 4,029.00                             |                                         |
|        |                                      |                    |                                      | 10,39,56,366.36                         |





|              |                                      |                   |                        |
|--------------|--------------------------------------|-------------------|------------------------|
| 16           | Jila Sahakari Kendriya Bank Maryadit | 6850020-13727     | 51,964.90              |
| 17           | Jila Sahakari Kendriya Bank Maryadit | 6850020-16014     | 4,85,912.22            |
| 18           | Jila Sahakari Kendriya Bank Maryadit | 6850020-08229     | 2,22,992.00            |
| 19           | State Bank of India                  | 10904739031       | 1,06,35,985.69         |
| 20           | Bank of India/ Shahdol               | 941520110000-182  | 46,52,946.10           |
| 21           | Punjab National Bank                 | 660100-2100001195 | 7,650.89               |
| 22           | Punjab National Bank                 | 660100-0100053389 | 58,61,429.50           |
| 23           | Allahabad Bank/ Shahdol              | 5543-2273918      | 35,08,503.00           |
| 24           | Canara Bank                          | 4726214-000005    | 34,67,616.00           |
| 25           | Central Bank of India                | 1424246913        | 9,17,906.00            |
| 26           | Punjab National Bank                 | 66010210000-1186  | 55,264.74              |
| 27           | Punjab National Bank                 | 66010021000-1210  | 1,13,874.74            |
| 28           | Punjab National Bank                 | 66010021000-1201  | 39,174.74              |
| <b>Total</b> |                                      |                   | <b>11,99,68,617.47</b> |
|              |                                      |                   | <b>10,50,82,586.58</b> |

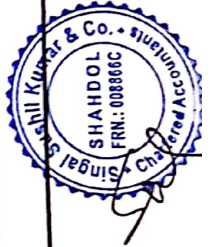


# Nagar Palika Parishad, Burhar

## Receipts & Payments Account

For the Year ended 31.03.2020

| <u>Receipt</u>                        | <u>Amount</u>          | <u>Payment</u>                         | <u>Amount</u>          |
|---------------------------------------|------------------------|----------------------------------------|------------------------|
| Opening Balance                       | 10,50,82,586.58        | Establishment Expenses                 | 3,40,80,446.00         |
| Tax Revenue                           | 26,06,552.00           | Administrative Expenses                | 36,40,935.46           |
| Assigned Revenue & Compensation       | 2,73,12,018.00         | Operations & Maintenance               | 9,90,107.00            |
| Rental Income/ Municipal Property     | 6,18,950.00            | Water Supply Department                | 53,58,042.00           |
| Fees & Charges                        | 16,77,410.00           | Electricity Department                 | 1,34,19,081.00         |
| Sale & Hire Charges                   | 95,680.00              | Sanitation Department                  | 36,64,912.00           |
| Deposit & Recoveries                  | 28,515.00              | Construction & Maintenance             | 99,11,018.00           |
| Revenue Grant, Contribution & Subsidy | 7,22,08,455.00         | Other Fixed Assets                     | 10,17,710.00           |
| Other Income                          | 2,24,81,386.00         | Internet & Finance Charges             | 5,69,842.00            |
|                                       |                        | Revenue Grant, Contributions & Subsidy | 2,72,95,470.00         |
|                                       |                        | Deposit & Recoveries                   | 32,398.00              |
|                                       |                        | Closing Balance                        | 13,21,31,591.12        |
| <b>Total</b>                          | <b>23,21,11,552.58</b> | <b>Total</b>                           | <b>23,21,11,552.58</b> |



**ANNEXURE: C**

# **HEAD WISE REVENUE**

**Schedule : 1**

**Tax Revenue**

| S. No. | Particulars      | Amount (Rs.) |
|--------|------------------|--------------|
| i.     | Property Tax     | 10,19,927.00 |
| ii     | Water Tax        | 5,81,768.00  |
| iii    | Consolidated Tax | 6,13,257.00  |
| iv     | Education Cess   | 1,96,023.00  |
| v      | Development Cess | 1,95,577.00  |
| Total  |                  | 26,06,552.00 |

**Schedule: 2**

**Assigned Revenue & Compensation**

| S. No. | Particulars            | Amount (Rs.)   |
|--------|------------------------|----------------|
| i.     | Commercial Tax         | 50,24,000.00   |
| ii     | Octroi Compensation    | 2,02,98,018.00 |
| iii    | Pilgrim/ Traveller Tax | 19,90,000.00   |
| Total  |                        | 2,73,12,018.00 |

**Schedule: 3**

**Rental Income/ Municiapal Property**

| S. No. | Particulars             | Amount (Rs.) |
|--------|-------------------------|--------------|
| i.     | Cable Connection/ Tower | 30,030.00    |
| ii     | Market/ Contarct Fees   | 5,88,920.00  |
| Total  |                         | 6,18,950.00  |





**Schedule: 4****Fees & Charges**

| S. No. | Particulars                     | Amount (Rs.) |
|--------|---------------------------------|--------------|
| i      | Application Fees                | 5,997.00     |
| ii     | Mitigation Fee                  | 2,33,250.00  |
| iii    | Deposit/ Water Connection       | 48,417.00    |
| iv     | Tender Form                     | 66,700.00    |
| v      | Water Connection Charges        | 26,634.00    |
| vi     | Road Cutting Charges            | 650.00       |
| vii    | RTI Fees                        | 1,212.00     |
| viii   | Building Permission/ Trans Fees | 6,95,797.00  |
| ix     | Marriage Certificate            | 1,270.00     |
| x      | Ration Card                     | 2,140.00     |
| xi     | Stamp Fees                      | 5,58,000.00  |
| xii    | Surcharge                       | 28,973.00    |
| xiii   | Certificates                    | 8,370.00     |
| Total  |                                 | 16,77,410.00 |

**Schedule: 5****Sale & Hire Charges**

| S. No. | Particulars        | Amount (Rs.) |
|--------|--------------------|--------------|
| i.     | Rent/ Water Tanker | 26,300.00    |
| ii     | Other Tanker       | 69,380.00    |
| Total  |                    | 95,680.00    |

**Schedule: 6****Deposit & Recoveries**

| S. No. | Particulars           | Amount (Rs.) |
|--------|-----------------------|--------------|
| i      | Earnest Money Deposit | -            |
| ii     | Cess                  | 28,515.00    |
| Total  |                       | 28,515.00    |



**Schedule: 7****Revenue Grant, Contribution & Subsidy**

| S. No. | Particulars                         | Amount (Rs.)   |
|--------|-------------------------------------|----------------|
| i      | Basic Civil Facilities              | 81,79,000.00   |
| ii     | State Finance Commission            | 27,24,000.00   |
| iii    | C M Water Supply                    | 3,95,98,000.00 |
| iv     | MLA MP Fund                         | 28,25,750.00   |
| v      | 14th Finance Commission             | 64,44,000.00   |
| vi     | Pradhan Mantri Awas Yojana          | 63,46,398.00   |
| vii    | District Mineral Fund               | 24,84,004.00   |
| viii   | Sambal Yojana (Anugah & Antyeshthi) | 13,00,000.00   |
| ix     | Road                                | 23,07,303.00   |
| Total  |                                     | 7,22,08,455.00 |

**Schedule: 8****Other Income**

| S. No. | Particulars | Amount (Rs.)   |
|--------|-------------|----------------|
| i      | Interest    | 18,61,013.00   |
| ii     | Others      | 2,06,20,373.00 |
| Total  |             | 2,24,81,386.00 |



# **HEAD WISE EXPENDITURE**

**Schedule: 1****Establishment Expenses**

| S. No.       | Particulars             | Amount (Rs.)          |
|--------------|-------------------------|-----------------------|
| i            | Office Establishment    | 3,18,72,073.00        |
| ii           | Office Expenses         | 18,02,480.00          |
| iii          | Temporary Establishmnet | 13,100.00             |
| iv           | Allowances/ Travelling  | 54,793.00             |
| v            | Allowance/ Council      | 3,38,000.00           |
| <b>Total</b> |                         | <b>3,40,80,446.00</b> |

**Schedule: 2****Administrative Expenses**

| S. No.       | Particulars             | Amount (Rs.)        |
|--------------|-------------------------|---------------------|
| i            | Printing & Stationery   | 36,722.00           |
| ii           | Election Expenses       | 2,40,111.00         |
| iii          | Postage Expenses        | 2,000.00            |
| iv           | Tender Expenses         | 1,05,325.00         |
| v            | Audit Fee & Consultancy | 20,35,400.00        |
| vi           | DPR Charges             | 5,16,102.00         |
| vii          | Misc.                   | 7,05,275.46         |
| <b>Total</b> |                         | <b>36,40,935.46</b> |

**Schedule: 3****Operations & Maintenance**

| S. No.       | Particulars    | Amount (Rs.)       |
|--------------|----------------|--------------------|
| i            | Power & Fuel   | 8,33,006.00        |
| ii           | Vehicle Repair | 1,57,101.00        |
| <b>Total</b> |                | <b>9,90,107.00</b> |





**Schedule: 4****Water Supply Department**

| S. No.       | Particulars                                 | Amount (Rs.)        |
|--------------|---------------------------------------------|---------------------|
| i            | Municipality Fund/ Water Supply Maintenance | 5,62,436.00         |
| ii           | 14th Fin./ Water Supply Maintenance         | 47,95,606.00        |
| <b>Total</b> |                                             | <b>53,58,042.00</b> |

**Schedule: 5****Electricity Department**

| S. No.       | Particulars                    | Amount (Rs.)          |
|--------------|--------------------------------|-----------------------|
| i            | State Fin./ Pump House Bill    | 36,94,898.00          |
| ii           | Electricity Expenses           | 3,942.00              |
| iii          | Electricity Expansion          | 14,14,272.00          |
| iv           | Electricity Items              | 35,30,921.00          |
| v            | State Fin./ Electricity Items  | 9,68,106.00           |
| vi           | Electric Supply/ Street Lights | 38,06,942.00          |
| <b>Total</b> |                                | <b>1,34,19,081.00</b> |

**Schedule: 6****Sanitation Department**

| S. No.       | Particulars                                 | Amount (Rs.)        |
|--------------|---------------------------------------------|---------------------|
| i.           | CM Swachchhata Mission/ Toilet Construction | 18,000.00           |
| ii           | Swachchhata Management                      | 2,85,170.00         |
| iii          | 14th Finance/ Swachchhata Management        | 33,61,742.00        |
| <b>Total</b> |                                             | <b>36,64,912.00</b> |

**Schedule: 7****Construction & Maintenance**

| S. No. | Particulars                            | Amount (Rs.) |
|--------|----------------------------------------|--------------|
| i      | Basic Civil Facilities                 | 8,94,846.00  |
| ii     | Municipal Fund/ Drain Construction     | 18,818.00    |
| iii    | State Finance/ Road Construction       | 1,44,988.00  |
| iv     | Infrastructure Fund/ Road Construction | 36,04,967.00 |



|              |                                         |                     |
|--------------|-----------------------------------------|---------------------|
| v            | Infrastructure Fund/ Drain Construction | 5,91,119.00         |
| vi           | 14th Finance/ Road Construction         | 49,383.00           |
| vii          | Road Repair Fund/ Road Construction     | 6,93,951.00         |
| viii         | D.M.F./ Road Construction               | 27,02,058.00        |
| ix           | D.M.F./ Drain Construction              | 9,40,971.00         |
| x            | School Repair & Maintenance             | 2,69,917.00         |
| <b>Total</b> |                                         | <b>99,11,018.00</b> |

### **Schedule: 8**

#### **Other Fixed Assets**

| S. No.       | Particulars                 | Amount (Rs.)        |
|--------------|-----------------------------|---------------------|
| i            | 14th Fin./ Vehicle Purchase | 10,17,710.00        |
| <b>Total</b> |                             | <b>10,17,710.00</b> |

### **Schedule: 9**

#### **Internet & Finance Charges**

| S. No.       | Particulars    | Amount (Rs.)       |
|--------------|----------------|--------------------|
| i            | Loan Repayment | 5,69,842.00        |
| <b>Total</b> |                | <b>5,69,842.00</b> |

### **Schedule: 10**

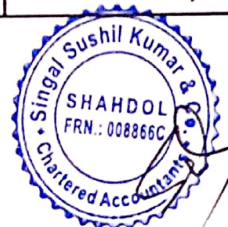
#### **Revenue Grant, Contributions & Subsidy**

| S. No.       | Particulars                          | Amount (Rs.)          |
|--------------|--------------------------------------|-----------------------|
| i            | Pradhan Mantri Awas Yojana           | 2,58,60,000.00        |
| ii           | Sambal Yojana (Anugrah & Antyeshthi) | 13,35,555.00          |
| iii          | Social Welfare                       | 99,915.00             |
| <b>Total</b> |                                      | <b>2,72,95,470.00</b> |

### **Schedule: 11**

#### **Deposit & Recoveries**

| S. No.       | Particulars                  | Amount (Rs.)     |
|--------------|------------------------------|------------------|
| i            | Earnest Money Deposit Return | 32,398.00        |
| <b>Total</b> |                              | <b>32,398.00</b> |



## Annexure: E

**Computation of Closing Balance**

| S. No.       | Bank Name                            | Account Number    | Bank Balance Amount as on 31.03.2020 | Balances as per Cash Book on 31.03.2020 |
|--------------|--------------------------------------|-------------------|--------------------------------------|-----------------------------------------|
| 1            | Central Bank of India                | 3467391478        | 96,34,891.57                         | 13,21,31,591.12                         |
| 2            | State Bank of India                  | 10904739064       | 9,47,944.00                          |                                         |
| 3            | State Bank of India/ FDR             | 38541497800       | 50,00,000.00                         |                                         |
| 4            | State Bank of India                  | 10904739031       | 78,44,713.69                         |                                         |
| 5            | State Bank of India                  | 10904742249       | 3,61,931.08                          |                                         |
| 6            | State Bank of India                  | 10904742250       | 28,25,750.10                         |                                         |
| 7            | Punjab National Bank                 | 6601002100012203  | 11,87,580.99                         |                                         |
| 8            | Punjab National Bank                 | 660100-2100001195 | 7,296.89                             |                                         |
| 9            | Punjab National Bank                 | 660100-0100053389 | 1,84,109.70                          |                                         |
| 10           | IDBI Bank                            | 1596104000028750  | 28,40,669.00                         |                                         |
| 11           | HDFC Bank                            | 50100236504376    | 51,87,695.30                         |                                         |
| 12           | Central MP Gramin Bank               | 2002-321010004771 | 55,635.95                            |                                         |
| 13           | Union Bank of India                  | 326902012-010428  | 1,22,30,996.36                       |                                         |
| 14           | Union Bank of India                  | 326902012-004611  | 1,70,87,317.00                       |                                         |
| 15           | Union Bank of India                  | 326902012-046646  | 13,41,724.00                         |                                         |
| 16           | Union Bank of India/ FDR             | 326903030-186948  | 5,00,998.00                          |                                         |
| 17           | Union Bank of India/ FDR             | 326903030-190500  | 81,60,247.00                         |                                         |
| 18           | Canara Bank                          | 472613200000-1    | 7,82,460.00                          |                                         |
| 19           | Canara Bank                          | 472613200000-2    | 46,85,767.00                         |                                         |
| 20           | Canara Bank                          | 472613200000-4    | 9,03,412.00                          |                                         |
| 21           | Canara Bank                          | 472613200000-5    | 27,78,796.00                         |                                         |
| 22           | Canara Bank                          | 47261010-00592    | 4,01,783.49                          |                                         |
| 23           | Canara Bank                          | 47261010-01734    | 1,82,174.00                          |                                         |
| 24           | Jila Sahakari Kendriya Bank Maryadit | 6850020-14889     | 4,029.00                             |                                         |
| 25           | Jila Sahakari Kendriya Bank Maryadit | 6850020-13727     | 51,964.90                            |                                         |
| 26           | Jila Sahakari Kendriya Bank Maryadit | 6850020-16014     | 5,15,682.22                          |                                         |
| 27           | Jila Sahakari Kendriya Bank Maryadit | 6850020-08229     | 2,22,992.00                          |                                         |
| 28           | Bank of India/ Shahdol               | 941520110000-182  | 3,95,98,000.00                       |                                         |
| 29           | Allahabad Bank/ Shahdol              | 5543-2273918      | 23,79,109.00                         |                                         |
| 30           | Axis Bank                            | 9180100-96541758  | 30,46,283.00                         |                                         |
| 31           | Central Bank of India                | 1424246913        | 9,50,548.00                          | 9,50,548.00                             |
| 32           | Punjab National Bank                 | 66010210000-1186  | 55,146.74                            | 55,146.74                               |
| 33           | Punjab National Bank                 | 66010021000-1210  | 1,13,756.74                          | 1,13,756.74                             |
| 34           | Punjab National Bank                 | 66010021000-1201  | 39,027.24                            | 39,027.24                               |
| <b>Total</b> |                                      |                   | <b>13,21,10,431.96</b>               | <b>13,32,90,069.84</b>                  |

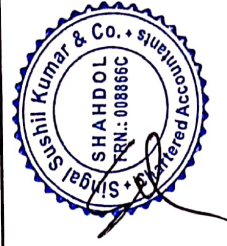




**Annexure: F**

**Statement Showing Source-wise %age of Total Receipts**

| <b><u>Receipts</u></b>                | <b><u>Amount (Rs.)</u></b> | <b><u>Percentage (%)</u></b> |
|---------------------------------------|----------------------------|------------------------------|
| Tax Revenue                           | 26,06,552.00               | 2.05%                        |
| Assigned Revenue & Compensation       | 2,73,12,018.00             | 21.50%                       |
| Rental Income/ Municipal Property     | 6,18,950.00                | 0.49%                        |
| Fees & Charges                        | 16,77,410.00               | 1.32%                        |
| Sale & Hire Charges                   | 95,680.00                  | 0.08%                        |
| Deposit & Recoveries                  | 28,515.00                  | 0.02%                        |
| Revenue Grant, Contribution & Subsidy | 7,22,08,455.00             | 56.84%                       |
| Other Income                          | 2,24,81,386.00             | 17.70%                       |
| <b>Total</b>                          | <b>12,70,28,966.00</b>     | <b>100.00%</b>               |



**Annexure: G**

**Statement Showing Source-wise %age of Total Expenditure**

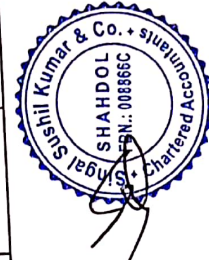
| <b><u>Expenditures</u></b>             | <b><u>Amount (Rs.)</u></b> | <b><u>Percentage (%)</u></b> |
|----------------------------------------|----------------------------|------------------------------|
| Establishment Expenses                 | 3,40,80,446.00             | 34.09%                       |
| Administrative Expenses                | 36,40,935.46               | 3.64%                        |
| Operations & Maintenance               | 9,90,107.00                | 0.99%                        |
| Water Supply Department                | 53,58,042.00               | 5.36%                        |
| Electricity Department                 | 1,34,19,081.00             | 13.42%                       |
| Sanitation Department                  | 36,64,912.00               | 3.67%                        |
| Construction & Maintenance             | 99,11,018.00               | 9.91%                        |
| Other Fixed Assets                     | 10,17,710.00               | 1.02%                        |
| Internet & Finance Charges             | 5,69,842.00                | 0.57%                        |
| Revenue Grant, Contributions & Subsidy | 2,72,95,470.00             | 27.30%                       |
| Deposit & Recoveries                   | 32,398.00                  | 0.03%                        |
| <b>Total</b>                           | <b>9,99,79,961.46</b>      | <b>100.00%</b>               |



# Annexure:H

## Statement showing Recovery of Revenue against Demand for the year ended 31.03.2020

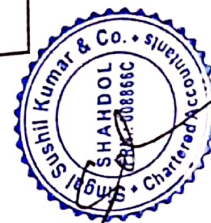
| S. No.                        | Sub-Heading           | Current Year Demand | Current Year Revenue | Balance (A-B) | %age of Recovery | Previous Year Demand | Previous Year Revenue | Balance (C-D) | %age of Recovery | Total Demand | Total Revenue | Total Balance |
|-------------------------------|-----------------------|---------------------|----------------------|---------------|------------------|----------------------|-----------------------|---------------|------------------|--------------|---------------|---------------|
|                               | <b>Revenue Tax</b>    |                     |                      |               |                  |                      |                       |               |                  |              |               |               |
| 1                             | Property Tax          | 8,63,000.00         | 3,07,390.00          | 5,55,610.00   | 35.62%           | 49,81,304.00         | 7,63,671.00           | 42,17,633.00  | 15.33%           | 58,44,304.00 | 10,71,061.00  | 47,73,243.00  |
| 2                             | Consolidated Tax      | 3,48,960.00         | 73,920.00            | 2,75,040.00   | 21.18%           | 17,09,031.00         | 3,38,560.00           | 13,70,471.00  | 19.81%           | 20,57,991.00 | 4,12,480.00   | 16,45,511.00  |
| 3                             | City Development Cess | 85,000.00           | 65,584.00            | 19,416.00     | 77.16%           | 2,00,000.00          | 1,36,798.00           | 63,202.00     | 68.40%           | 2,85,000.00  | 2,02,382.00   | 82,618.00     |
| 4                             | Education Cess        | 85,000.00           | 65,584.00            | 19,416.00     | 77.16%           | 2,00,000.00          | 1,36,798.00           | 63,202.00     | 68.40%           | 2,85,000.00  | 2,02,382.00   | 82,618.00     |
| <b>Other Than Revenue Tax</b> |                       |                     |                      |               |                  |                      |                       |               |                  |              |               |               |
| 1                             | Water Tax             | 7,42,170.00         | 3,68,142.00          | 3,74,028.00   | 49.60%           | 19,42,809.00         | 2,44,864.00           | 16,97,945.00  | 12.60%           | 26,84,979.00 | 6,13,006.00   | 20,71,973.00  |
| 2                             | Market Recovery       | -                   | 5,88,920.00          | -             | 0.00%            | -                    | -                     | -             | 0.00%            | -            | 5,88,920.00   | -             |





# Annexure: I

| Statement showing the details of Transaction regarding non deduction of TDS |                   |                   |                                                         |               |                     |                            |                    |
|-----------------------------------------------------------------------------|-------------------|-------------------|---------------------------------------------------------|---------------|---------------------|----------------------------|--------------------|
| S. N.                                                                       | Voucher No. & Dtd | Invoice No. & Dtd | Name of the Party                                       | PAN           | Nature of Work Done | TDS Section/ Rate Attracts | Transaction Amount |
| 1                                                                           | 202/29.08.2019    | NA/ 17.06.2019    | Sumit Dwivedi                                           | Not Available | JCB Rent            | 194C/ @1.00% or 2.00%      | 33,150.00          |
| 2                                                                           | 034/ 23.04.2019   | 15/ 10.04.2019    | Shri Krishna Welding & Material                         | AKXPG0848B    | Painting Work       | 194C/ @1.00% or 2.00%      | 49,560.00          |
| 3                                                                           | 305/ 31.10.2019   | NA/ 30.05.2019    | Laxmi Repairing Workshop                                | Not Available | Repairing Work      | 194C/ @ 1.00% or 2.00%     | 36,660.00          |
| 4                                                                           | 387/ 24.12.2019   | 15/ 11.12.2019    | Ghanshyam Gupta                                         | Not Available | Vehicle on Rent     | 194C/ @1.00% or 2.00%      | 37,000.00          |
| 5                                                                           | 424/ 25.01.2020   | 416/ 11.12.2019   | Raj Prakash Bhatt Kathputali<br>Ewam Nukkad Natak Manch | Not Available | Nukkad Natak        | 194C/ @1.00% or 2.00%      | 90,000.00          |
| 6                                                                           | 115/ 20.06.2019   | 041/ 24.04.2019   | Bhagchand Soni                                          | AJDPS5052Q    | Repairing Work      | 194C/ @1.00%               | 20,475.00          |
| 7                                                                           | 367/ 03.12.2019   | 045/ 19.11.2019   |                                                         |               |                     |                            | 15,576.00          |
| 8                                                                           | 368/ 03.12.2019   | 046/ 19.11.2019   |                                                         |               |                     |                            | 20,133.00          |
| 9                                                                           | 035/ 23.04.2019   | 49/ 08.04.2019    | Saluja Engineering Works                                | Not Available | Repair Works        | 194C/ @1.00% or 2.00%      | 17,700.00          |
| 10                                                                          | 068/ 15.05.2019   | 35/ 16.03.2019    |                                                         |               |                     |                            | 22,341.00          |
| 11                                                                          | 087/ 31.05.2019   | 53/ 16.04.2019    |                                                         |               |                     |                            | 19,000.00          |
| 12                                                                          | 096/ 31.05.2019   | 50/ 08.04.2019    |                                                         |               |                     |                            | 24,780.00          |
| 13                                                                          | 141/ 06.07.2019   | 63/ 13.05.2019    |                                                         |               |                     |                            | 3,422.00           |
| 14                                                                          | 142/ 06.07.2019   | 67/ 15.05.2019    |                                                         |               |                     |                            | 5,369.00           |
| 15                                                                          | 144/ 06.07.2019   | 71/ 25.05.2019    |                                                         |               |                     |                            | 6,254.00           |
| 16                                                                          | 180/ 06.08.2019   | 65/ 14.05.2019    |                                                         |               |                     |                            | 2,360.00           |
| 17                                                                          | 181/ 06.08.2019   | 64/ 13.05.2019    |                                                         |               |                     |                            | 3,422.00           |



|    |                 |                               |                                |               |                            |                       |             |
|----|-----------------|-------------------------------|--------------------------------|---------------|----------------------------|-----------------------|-------------|
| 18 | 182/ 06.08.2019 | 74/ 31.05.2019                |                                |               |                            |                       | 49,579.00   |
| 19 | 290/ 23.10.2019 | 95/ 09.07.2019                |                                |               |                            |                       | 37,760.00   |
| 20 | 474/ 03.03.2020 | 143/ 05.10.2019               |                                |               |                            |                       | 14,470.00   |
| 21 | 488/ 04.03.2020 | 169/ 30.11.2019               |                                |               |                            |                       | 10,502.00   |
| 22 | 163/ 15.07.2019 | 1905/ 002/ 05.06.2019         | Horseman India                 | Not Available | Repair Works               | 194C/ @1.00% or 2.00% | 77,450.00   |
| 23 | 021/ 16.04.2019 | 016/ 27.02.2019               | Jai Mata Saraswati Trading Co. | Not Available | Partition Work             | 194C/ @1.00%          | 44,845.00   |
| 24 | 110/ 14.06.2019 | 1192/ 2019/ Burhar 01.06.2019 | Vastushilpi P&C Pvt. Ltd.      | AAACV6161C    | Construction & Repair Work | 194/ @10.00%          | 1,36,698.00 |
| 25 | 145/ 06.07.2019 | 236/ 11.05.2019               | Urgent Engg. Works             | ACIPA1171E    | Repair Works               | 194C/ @1.00%          | 27,730.00   |
| 26 | 183/ 06.08.2019 | 232/ 25.04.2019               |                                |               |                            |                       | 14,396.00   |
| 27 | 496/ 20.03.2020 | 258/ 18.06.2019               |                                |               |                            |                       | 24,898.00   |
| 28 | 498/ 20.03.2020 | 272/ 02.08.2019               |                                |               |                            |                       | 6,136.00    |
| 29 | 119/ 25.06.2019 | 264/ 31.05.2019               | Everest Motors & Machinery     | BBCPA0763Q    | Repair Works               | 194C/ @1.00%          | 41,530.00   |
| 30 | 097/ 03.06.2019 | PE05/ 03.04.2019              | Purvi Elctricals               | AVZPG5009K    | Electricity Extension Work | 194C/ @1.00%          | 49,340.00   |
| 31 | 098/ 03.06.2019 | PE06/ 03.04.2019              |                                |               |                            |                       | 76,486.00   |
| 32 | 099/ 03.06.2019 | PE08/ 03.04.2019              |                                |               |                            |                       | 1,63,464.00 |
| 33 | 100/ 03.06.2019 | PE07/ 03.04.2019              |                                |               |                            |                       | 1,89,402.00 |
| 34 |                 | 41/ 14.03.2019                | Dichi Dumn Industries          | Not Available | Motor Pump Repair          | 194C/ @1.00% or 2.00% | 2,12,105.00 |
| 35 | 020/ 16.04.2019 | 42/ 14.03.2019                |                                |               |                            |                       | 55,848.00   |
| 36 |                 | 43/ 14.03.2019                |                                |               |                            |                       | 16,342.00   |
| 37 |                 | 04/ 04.06.2019                |                                |               |                            |                       | 17,522.00   |
| 38 | 186/ 20.08.2019 | 05/ 04.06.2019                |                                |               |                            |                       | 48,638.00   |
| 39 |                 | 06/ 04.06.2019                |                                |               |                            |                       | 25,168.00   |
|    |                 |                               |                                |               |                            |                       | 24,409.00   |







# Annexure: I

**List Showing the transactions where TDS is required to be deducted at specified rate as per TDS Provision**

| S. N. | Voucher No. & Dated | Name of the Contractor | PAN        | Actually Deducted |                   |            | Required to be deducted |            | Difference Excess/ (Short) |
|-------|---------------------|------------------------|------------|-------------------|-------------------|------------|-------------------------|------------|----------------------------|
|       |                     |                        |            | Total Amount      | Rate of Deduction | TDS Amount | Rate of Deduction       | TDS Amount |                            |
| 1     | 16/ 09.04.2019      | Bhag Chandra Soni      | AJDPS5052Q | 1,15,852.00       | 2.00%             | 2,317      | 1.00%                   | 1,159      | 1,159                      |
| 2     | 31/ 23.04.2019      | Dharmendra Kumar Soni  | BCDPS3979Q | 1,41,412.00       | 2.00%             | 2,828      | 1.00%                   | 1,414      | 1,414                      |
| 3     | 36/ 25.04.2019      | Bhag Chandra Soni      | AJDPS5052Q | 19,885.00         | 2.00%             | 398        | 1.00%                   | 199        | 199                        |
| 4     | 37/ 25.04.2019      | Bhag Chandra Soni      | AJDPS5052Q | 19,885.00         | 2.00%             | 398        | 1.00%                   | 199        | 199                        |
| 5     | 38/ 25.04.2019      | Bhag Chandra Soni      | AJDPS5052Q | 19,885.00         | 2.00%             | 398        | 1.00%                   | 199        | 199                        |
| 6     | 43/ 26.04.2019      | Bhag Chandra Soni      | AJDPS5052Q | 19,885.00         | 2.00%             | 398        | 1.00%                   | 199        | 199                        |
| 7     | 44/ 26.04.2019      | Bhag Chandra Soni      | AJDPS5052Q | 22,890.00         | 2.00%             | 458        | 1.00%                   | 229        | 229                        |
| 8     | 45/ 26.04.2019      | Bhag Chandra Soni      | AJDPS5052Q | 22,890.00         | 2.00%             | 458        | 1.00%                   | 229        | 229                        |
| 9     | 46/ 26.04.2019      | Bhag Chandra Soni      | AJDPS5052Q | 22,891.00         | 2.00%             | 458        | 1.00%                   | 229        | 229                        |
| 10    | 50/ 06.05.2019      | Bhag Chandra Soni      | AJDPS5052Q | 19,885.00         | 2.00%             | 398        | 1.00%                   | 199        | 199                        |
| 11    | 51/ 06.05.2019      | Bhag Chandra Soni      | AJDPS5052Q | 19,885.00         | 2.00%             | 398        | 1.00%                   | 199        | 199                        |
| 12    | 52/ 06.05.2019      | Bhag Chandra Soni      | AJDPS5052Q | 19,885.00         | 2.00%             | 398        | 1.00%                   | 199        | 199                        |
| 13    | 53/ 06.05.2019      | Bhag Chandra Soni      | AJDPS5052Q | 19,885.00         | 2.00%             | 398        | 1.00%                   | 199        | 199                        |
| 14    | 54/ 06.05.2019      | Bhag Chandra Soni      | AJDPS5052Q | 19,885.00         | 2.00%             | 398        | 1.00%                   | 199        | 199                        |
| 15    | 63/ 13.05.2019      | Bhag Chandra Soni      | AVZPG5009K | 66,509.00         | 2.00%             | 1,330      | 1.00%                   | 665        | 665                        |
| 16    | 97/ 03.06.2019      | Purvi Electricals      | AVZPG5009K | 1,42,142.00       | 2.00%             | 2,843      | 1.00%                   | 1,421      | 1,421                      |
| 17    | 98/ 03.06.2019      | Purvi Electricals      | AVZPG5009K | 1,64,698.00       | 2.00%             | 3,294      | 1.00%                   | 1,647      | 1,647                      |
| 18    | 99/ 03.06.2019      | Purvi Electricals      | AVZPG5009K | 1,84,439.00       | 2.00%             | 3,689      | 1.00%                   | 1,844      | 1,844                      |
| 19    | 100/ 03.06.2019     | Purvi Electricals      | AJDPS5052Q | 1,65,151.00       | 2.00%             | 3,303      | 1.00%                   | 1,652      | 1,652                      |
| 20    | 109/ 14.06.2019     | Bhag Chandra Soni      | AASF11486A | 84,661.00         | 2.00%             | 1,693      | 2.00%                   | 1,693      | -                          |
| 21    | 124/ 27.06.2019     | Maa Jwala Construction | DIBPS4121J | 2,82,303.00       | 2.00%             | 5,646      | 1.00%                   | 2,823      | 2,823                      |
| 22    | 125/ 27.06.2019     | Aawesh Singh           |            |                   |                   |            |                         |            |                            |







|    |                 |                        |            |             |       |       |       |       |       |
|----|-----------------|------------------------|------------|-------------|-------|-------|-------|-------|-------|
| 49 | 491/ 19.03.2020 | Krishna Construction   | BUEPD8092A | 11,500.00   | 2.00% | 230   | 1.00% | 173   | 173   |
| 50 | 492/ 19.03.2020 | Krishna Construction   | BUEPD8092A | 29,510.00   | 2.00% | 590   | 1.00% | 295   | 295   |
| 51 | 495/ 20.03.2020 | Bhag Chandra Soni      | AJDPS5052Q | 17,339.00   | 2.00% | 347   | 1.00% | 173   | 173   |
| 52 | 516/ 31.03.2020 | Krishna Construction   | BUEPD8092A | 89,960.00   | 2.00% | 1,799 | 1.00% | 900   | 900   |
| 53 | 517/ 31.03.2020 | Bhag Chandra Soni      | AJDPS5052Q | 77,170.00   | 2.00% | 1,543 | 1.00% | 772   | 772   |
| 54 | 518/ 31.03.2020 | Bhag Chandra Soni      | AJDPS5052Q | 77,170.00   | 2.00% | 1,543 | 1.00% | 772   | 772   |
| 55 | 519/ 31.03.2020 | Bhag Chandra Soni      | AJDPS5052Q | 77,170.00   | 2.00% | 1,543 | 1.00% | 772   | 772   |
| 56 | 520/ 31.03.2020 | Bhag Chandra Soni      | AJDPS5052Q | 73,810.00   | 2.00% | 1,476 | 1.00% | 738   | 738   |
| 57 | 521/ 31.03.2020 | Asian Electricals      | AETPK8092D | 3,85,496.00 | 2.00% | 7,710 | 1.00% | 3,855 | 3,855 |
| 58 | 522/ 31.03.2020 | Asha Engineering Works | BKBPS3268C | 77,460.00   | 2.00% | 1,549 | 1.00% | 775   | 775   |
| 59 | 524/ 31.03.2020 | Asha Engineering Works | BKBPS3268C | 97,745.00   | 2.00% | 1,955 | 1.00% | 977   | 977   |

**Important Note:** As per the Section 194C (TDS on Work Contract) Tax deducted at source (TDS) is required to be deducted u/s 194C of the Income Tax Act, 1961 @1.00% if payee is individual/proprietorship and @2.00% for other category of payees and in Case of ULB acquires Professional Services TDS is required to be deducted u/s 194J @10.00%.





**Annexure: I**

| Statement showing the details of Transaction regarding non deduction of GST |                     |                        |                                      |                |                   |            |
|-----------------------------------------------------------------------------|---------------------|------------------------|--------------------------------------|----------------|-------------------|------------|
| S. N.                                                                       | Voucher No. & Dated | Name of the Contractor | Nature of Works Done/ Item Purchased | Taxable Amount | Rate of Deduction | GST Amount |
| 1                                                                           | 011/ 05.04.2019     | Krishna Industries     | Harbo Concrete Liquid                | 2,97,000.00    | 2.00%             | 5,940.00   |
| 2                                                                           | 012/ 05.04.2019     | Krishna Industries     | Malaria Oil                          | 3,06,900.00    | 2.00%             | 6,138.00   |
| 3                                                                           | 013/ 05.04.2019     | Mahakal Agencies       | Motor Pump                           | 4,19,970.00    | 2.00%             | 8,399.40   |
| 4                                                                           | 014/ 05.04.2019     | Kambar Industries      | Material Purchased                   | 3,00,000.00    | 2.00%             | 6,000.00   |
| 4                                                                           | 17.10.2019          | Tata Motors Limited    | Motor Vehicle Services               | 3,95,882.00    | 2.00%             | 7,917.64   |

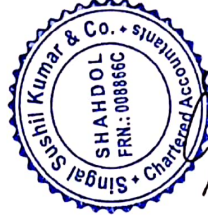
| Statement showing the details of Transaction Where GST is deducted by Management |                     |                              |                                      |                |                   |            |
|----------------------------------------------------------------------------------|---------------------|------------------------------|--------------------------------------|----------------|-------------------|------------|
| S. N.                                                                            | Voucher No. & Dated | Name of the Contractor       | Nature of Works Done/ Item Purchased | Taxable Amount | Rate of Deduction | GST Amount |
| 1                                                                                | 166/ 26.07.2019     | Veer Arjun Industries        | 23CPPPP0012K1ZZ                      | 4,15,253.00    | 2.00%             | 8,305      |
| 2                                                                                | 167/ 26.07.2019     | VJV Corporation              | 23AZCPI3739L1ZA                      | 2,96,185.00    | 2.00%             | 5,924      |
| 3                                                                                | 197/ 28.08.2019     | VJV Corporation              | 23AZCPI3739L1ZA                      | 2,40,600.00    | 2.00%             | 4,812      |
| 4                                                                                | 198/ 28.08.2019     | Krishna Industries           | 23AMNPM5603J1ZZ                      | 2,79,650.00    | 2.00%             | 5,593      |
| 5                                                                                | 201/ 28.08.2019     | Mahakal Agencies             | 23ABFPM9858E1ZG                      | 2,32,150.00    | 2.00%             | 4,643      |
| 6                                                                                | 267/ 10.10.2019     | VJV Corporation              | 23AZCPI3739L1ZA                      | 4,22,458.00    | 2.00%             | 8,449      |
| 7                                                                                | 295/ 24.10.2019     | Bhag Chandra Soni            | 23AJDPS5052Q1ZS                      | 1,42,019.00    | 2.00%             | 2,840      |
| 8                                                                                | 295/ 24.10.2019     | Bhag Chandra Soni            | 23AJDPS5052Q1ZS                      | 1,42,019.00    | 2.00%             | 2,840      |
| 9                                                                                | 373/ 05.12.2019     | Veer Arjun Industries        | 23CPPPP0012K1ZZ                      | 3,00,000.00    | 2.00%             | 6,780      |
| 10                                                                               | 374/ 05.12.2019     | Shiv Mahima Cons. & Borewell | 23ABXFS9455M2ZZ                      | 27,07,388.00   | 2.00%             | 54,148     |
| 11                                                                               | 408/ 10.01.2020     | Abha System & Consultancy    | 23AANFA0833C1ZZ                      | 4,44,916.00    | 2.00%             | 8,898      |
| 12                                                                               | January' 2020       | Veer Arjun Industries        | 23CPPPP0012K1ZZ                      | 4,44,917.00    | 2.00%             | 8,898      |
| 13                                                                               | 521/ 31.03.2020     | Asian Electricals            | 23AETPK8092D1Z8                      | 3,85,496.00    | 2.00%             | 7,710      |



## Annexure: K

| Statement showing the details of FDRs for F.Y. 2019-2020                                                                                                                                                                                                                                                                                      |                       |                 |                 |                          |                 |                        |                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------|-----------------|--------------------------|-----------------|------------------------|-----------------|
| S.N.                                                                                                                                                                                                                                                                                                                                          | Fixed Deposit Details | FDR No.         | Opening Balance | Addition During the Year | Interest Earned | Trans to Other Account | Closing Balance |
| 1                                                                                                                                                                                                                                                                                                                                             | Union Bank of India   | 32690303-186948 | 4,68,562.00     | -                        | 32,436.00       | -                      | 5,00,998.00     |
| 2                                                                                                                                                                                                                                                                                                                                             | Union Bank of India   | 32690303-190500 | 76,31,904.00    | -                        | 5,28,343.00     | -                      | 81,60,247.00    |
| 3                                                                                                                                                                                                                                                                                                                                             | State Bank of India   | 385414-97800    | -               | 50,00,000.00             | 26,291.00       | 26,291.00              | 50,00,000.00    |
| Total                                                                                                                                                                                                                                                                                                                                         |                       |                 | 81,00,466.00    | 50,00,000.00             | 5,87,070.00     | 26,291.00              | 1,36,61,245.00  |
| Important Note: Investment Register has not been prepared/ maintained by the management. Investment Register should contain the details of FDR Account Number, Their Bank Name, Date of Investment, Rate of Interest, Interest earned, Date of Maturity, TDS if any; Above mentioned details prepared through FDR Statement provided by them. |                       |                 |                 |                          |                 |                        |                 |







# Annexure: L

## Statement showing details of Tender held in the Year 2019-2020

| S. N. | NIT Number & Tender No.       | Contractor Name                | Purpose of Tender                                                                        | Cost (in Rs.) | Period | Whether tendering Procedures followed or not | Whether Bank Guarantee received or not | Whether any conditions on BE's against revenue or not | Whether any extension of BE's or not | Whether completion of Contract or not |
|-------|-------------------------------|--------------------------------|------------------------------------------------------------------------------------------|---------------|--------|----------------------------------------------|----------------------------------------|-------------------------------------------------------|--------------------------------------|---------------------------------------|
| 1     | 2019_UAD_13373_1 & 06-06-2019 | आवेश सिंह, धनपुरी              | वार्ड क्रमांक 03 में सोनारन टोला रोड से बाल विकास स्कूल तक सी.सी.रोड निर्माण।            | 4,60,844.00   | 2 माह  | Yes                                          | Yes                                    | No                                                    | No                                   | पूर्ण                                 |
| 2     | 2019_UAD_29573_1 & 06-06-2019 | कृष्णा कान्साद्रवशन, बुढार     | वार्ड क्रमांक 15 में पवन सोनी के घर के पास स्थित नाला तक नाली निर्माण।                   | 2,49,315.40   | 2 माह  | Yes                                          | Yes                                    | No                                                    | No                                   | पूर्ण                                 |
| 3     | 2019_UAD_34447_1 & 26-06-2019 | कृष्णा कान्साद्रवशन, बुढार     | वार्ड क्रमांक 14 में राम एस मलानी के घर के पास से मेन रोड तक सी.सी.रोड निर्माण।          | 2,58,735.00   | 2 माह  | Yes                                          | Yes                                    | No                                                    | No                                   | पूर्ण                                 |
| 4     | 2019_UAD_56088_1 & 04-10-2019 | ए.जेड टच इंटर प्राइजेज, धनपुरी | कार्यालय बाजपट्टीवाल के अंदर महिला-पुरुष टायलेट का निर्माण कार्य।                        | 3,58,618.73   | 2 माह  | Yes                                          | Yes                                    | No                                                    | No                                   | पूर्ण                                 |
| 5     | 2019_UAD_56095_1 & 04-10-2019 | ए.जेड टच इंटर प्राइजेज, धनपुरी | वार्ड क्रमांक 02 में खनूजा कार्टेज के पास से पुलिया तक 500 मीटर नाली निर्माण कार्य।      | 5,87,967.50   | 2 माह  | Yes                                          | Yes                                    | No                                                    | No                                   | पूर्ण                                 |
| 6     | 2019_UAD_56100_1 & 04-10-2019 | ए.जेड टच इंटर प्राइजेज, धनपुरी | वार्ड क्रमांक 12 में विलासा होटल के बाजू बस्ती में 300 मीटर नाली निर्माण कार्य।          | 3,35,955.00   | 2 माह  | Yes                                          | Yes                                    | No                                                    | No                                   | पूर्ण                                 |
| 7     | 2019_UAD_66349_1 & 27-11-2019 | कृष्णा कान्साद्रवशन, बुढार     | वार्ड क्रमांक 07 में सी.सी.रोड से बस्ती तक 225 मीटर सी.सी.रोड निर्माण कार्य।             | 4,94,505.00   | 2 माह  | Yes                                          | Yes                                    | No                                                    | No                                   | पूर्ण                                 |
| 8     | 2019_UAD_66365_1 & 27-11-2019 | कृष्णा कान्साद्रवशन, बुढार     | वार्ड क्रमांक 07 में नूतन नगर में 100 मीटर नाली निर्माण कार्य।                           | 1,01,224.00   | 2 माह  | Yes                                          | Yes                                    | No                                                    | No                                   | पूर्ण                                 |
| 9     | 2019_UAD_66697_1 & 29-11-2019 | सूरज कुमार, राधाकृष्णा उमरिया  | एक नग महिन्द्रा कंपनी का 50एच.पी. ट्रेक्टर क्व (ऑनलाईन स्पेशीफिकेशन अनुसार)              | 7,50,000.00   | 2 माह  | Yes                                          | Yes                                    | No                                                    | No                                   | पूर्ण                                 |
| 10    | 2020_UAD_83913_1 & 13-03-2020 | भागचंद सोनी                    | वार्ड क्रमांक 07 में रूगंटा पंप हाउस में स्टोर रूम का निर्माण।                           | 7,87,599.00   | 2 माह  | Yes                                          | Yes                                    | No                                                    | No                                   | पूर्ण                                 |
| 11    | 2020_UAD_83914_1 & 13-03-2020 | भागचंद सोनी                    | वार्ड क्रमांक 01 में सी.सी.रोड से टोवू गुप्ता के घर तक 100 मीटर सी.सी.रोड निर्माण कार्य। | 3,39,167.00   | 2 माह  | Yes                                          | Yes                                    | No                                                    | No                                   | पूर्ण                                 |

**Important Note:** Tender Register is not maintained by the management. All the records of tender issued during the year (whether online & offline) is also not available for verification the same except above details.



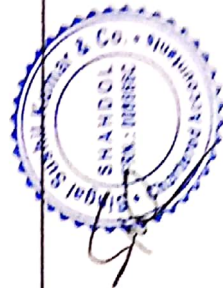


# Annexure: M

## Audit of Grants & Loans against expenditure for the year ended 31.03.2020

| S.N. | Allocated Head                           | Opening Balance | Revenue Receipts | Expenses Incurred | Closing Balance |
|------|------------------------------------------|-----------------|------------------|-------------------|-----------------|
| 1    | C M Infra. Dev. Fund/ Road & Drain Cons. | 80,36,588.00    | 2,81,317.00      | 12,53,029.00      | 70,64,876.00    |
| 2    | C M Water Supply Scheme                  | 40,93,971.00    | 3,95,98,000.00   | 40,93,971.00      | 3,95,98,000.00  |
| 3    | 13th & 14th Finance/ Dev. Work           | 58,61,394.00    | 64,44,000.00     | 1,21,21,285.00    | 1,84,109.00     |
| 4    | Basic Civil Facilities/ Commercial Tax   | 35,92,566.00    | 1,32,03,000.00   | 1,58,71,078.00    | 9,24,488.00     |
| 5    | Road Repair/ Development                 | 4,17,533.00     | 13,04,000.00     | 6,93,951.00       | 10,27,582.00    |
| 6    | State Finance                            | 8,21,233.00     | 27,24,000.00     | 35,45,233.00      | -               |
| 7    | C M Swachchhata Mission                  | 7,56,293.00     | 26,239.00        | 18,072.00         | 7,64,460.00     |
| 8    | Distt. Mineral Fund/ Infrastructure      | 35,33,502.00    | 26,99,483.00     | 60,50,811.00      | 1,82,174.00     |
| 9    | Special Fund                             | 97,100.00       | -                | 97,100.00         | -               |
| 10   | P M Aawas Yojna                          | 3,33,30,109.00  | 72,69,683.00     | 2,55,90,000.00    | 1,50,09,792.00  |

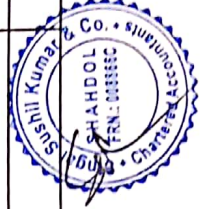
**Important Note:** Government Grant Register is not maintained by the management & Utilisation Certificate is also not made available during the course of audit.



**Annexure: N**

| Punjab National Bank A/c No. 6601002100001201                            |                     |                 |                     |
|--------------------------------------------------------------------------|---------------------|-----------------|---------------------|
| <b>Receipt &amp; Payment Account of Samajik Suraksha Pension Account</b> |                     |                 |                     |
| For the year ended 31.03.2020                                            |                     |                 |                     |
| <u>Receipt</u>                                                           | <u>Amount (Rs.)</u> | <u>Payment</u>  | <u>Amount (Rs.)</u> |
| Opening Balance                                                          | 39,174.74           | Bank Charges    | 147.50              |
| (+) Interest/ Saving                                                     |                     | Closing Balance | 39,027.24           |
| <u>Dated</u>                                                             |                     |                 |                     |
| <b>Total</b>                                                             | <b>39,174.74</b>    | <b>Total</b>    | <b>39,174.74</b>    |

| Punjab National Bank A/c No. 6601002100001210                                        |                     |                 |                     |
|--------------------------------------------------------------------------------------|---------------------|-----------------|---------------------|
| <b>Receipt &amp; Payment Account of Indira Gandhi Vriddha Pension Scheme Account</b> |                     |                 |                     |
| For the year ended 31.03.2020                                                        |                     |                 |                     |
| <u>Receipt</u>                                                                       | <u>Amount (Rs.)</u> | <u>Payment</u>  | <u>Amount (Rs.)</u> |
| Opening Balance                                                                      | 1,13,874.74         | Bank Charges    | 118.00              |
| (+) Interest/ Saving                                                                 |                     | Closing Balance | 1,13,756.74         |
| <u>Dated</u>                                                                         |                     |                 |                     |
| <b>Total</b>                                                                         | <b>1,13,874.74</b>  | <b>Total</b>    | <b>1,13,874.74</b>  |



**Receipt & Payment Account of B.R.G. Fund Account**

For the year ended 31.03.2020

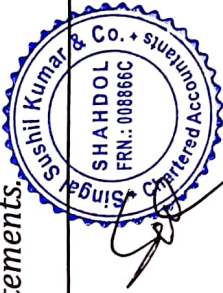
| <u>Receipt</u>       | <u>Amount (Rs.)</u> | <u>Payment</u>  | <u>Amount (Rs.)</u> |
|----------------------|---------------------|-----------------|---------------------|
| Opening Balance      |                     |                 | -                   |
| (+) Interest/ Saving | 9,17,906.00         | Expenses        |                     |
|                      | 32,642.00           | Closing Balance | 9,50,548.00         |
| <b>Total</b>         | <b>9,50,548.00</b>  | <b>Total</b>    | <b>9,50,548.00</b>  |

**Receipt & Payment Account of Nishakt Jan Pension Account**

For the year ended 31.03.2020

| <u>Receipt</u>         | <u>Amount (Rs.)</u> | <u>Payment</u>   | <u>Amount (Rs.)</u> |
|------------------------|---------------------|------------------|---------------------|
| Opening Balance        |                     |                  |                     |
| (+) Interest on Saving | 55,264.74           | Bank Charges     | 118.00              |
|                        | -                   | Closing Balances | 55,146.74           |
| <b>Total</b>           | <b>55,264.74</b>    | <b>Total</b>     | <b>55,264.74</b>    |

**Important Note:** Above mentioned Separate Cash Books are not included in Main Cash Book as well as Cash Book is not maintained by the them. Such Receipt & Payment Accounts are prepared through Bank Statements.





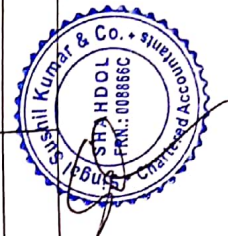
# Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2019-2020

Name of ULB: Burhar

Name of Audit Firm: Singal Sushil Kumar & Co.

| Name of Audit Firm: Singal Sushil Kumar & Co. |                       |                 |                |                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-----------------------------------------------|-----------------------|-----------------|----------------|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| S.N.                                          | Parameters            | Description     |                | Observation in Brief | Suggestions                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 1. Audit of Revenue                           |                       |                 |                |                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| I. Revenue Tax Collection                     |                       | Receipts in Rs. |                |                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|                                               |                       | F.Y. 2018-2019  | F.Y. 2019-2020 | % of Growth          |                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| i.                                            | Property Tax          | 8,01,039.00     | 10,71,061.00   | 33.71%               | It was observed that the recovery of these taxes is not regular and the corporation is not imposing proper penalty/ interest for delay in payment of these taxes. We have found that no notice register has been maintained. Therefore it becomes very difficult to trace the no. of reminders/notices served to a particulars tax payer and this also encourages the public to delay the payment as they will not have to pay any penal charges. |
| ii.                                           | Consolidated Tax      | 3,86,284.00     | 4,12,480.00    | 6.78%                |                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| iii.                                          | City Development Cess | 1,51,236.00     | 2,02,382.00    | 33.82%               |                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| iv.                                           | Education Cess        | 1,51,236.00     | 2,02,382.00    | 33.82%               |                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Total (A)                                     |                       | 14,89,795.00    | 18,88,305.00   |                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| II. Non-Revenue Tax Collection                |                       |                 |                |                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| i.                                            | Water Tax             | 4,25,374.00     | 6,13,006.00    | 44.11%               | It was suggested to the ULB to keep the records of notices served as it will become an important record while imposing the penalty by corporation and also during the course of proceedings at Court/ lok Adalat and such imposition of penal charges will encourage the public to pay taxes in time and take further necessary steps of court proceedings with target recovery and issue the recovery notice to the property owner.              |
| ii.                                           | Market Recovery       | 6,05,030.00     | 5,88,920.00    | -2.66%               |                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Total (B)                                     |                       | 10,30,404.00    | 12,01,926.00   |                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Grand Total (A+B)                             |                       | 25,20,199.00    | 30,90,231.00   |                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

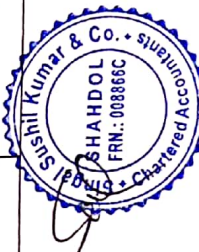




Name of ULB: Burhar

Name of Audit Firm: Singal Sushil Kumar & Co.

| S.N. | Parameters            | Description                   | Observation in Brief                                                                                                                                                                                                                                                                                                                                       | Suggestions                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|------|-----------------------|-------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2.   | Audit of Expenditure  | As per Audit Report attached. | There are issues like non-compliance of TDS and GST Provision, delay in payments, Procedural lapses in preparation and authorization of vouchers.                                                                                                                                                                                                          | Non-compliance of Statutory Provision may attract the penal provision prescribed under the act and procedure lapses in preparation and authorization of vouchers reflects the irregularities which results in lesser control over expenditures. Hence it was suggested to the ULB to regularly follow the provisions applicable to the ULB with respect to the statutory provision and to avoid the penal charges arises due to non compliance.                                  |
| 3.   | Audit of Book Keeping | As per Audit Report attached. | During the course of audit it was noticed that books of accounts are maintained on single entry basis, procedural lapses have also been observed in preparation of store register, notice register and maintenance of fixed assets register and preparation of consolidated Bank Reconciliation Statement at the yearend etc. (See: Audit of Book Keeping) | Single entry is an incomplete accounting system it is suggested to the management to implement Double Entry System will surely help in recording the transaction properly. It has also been suggested to the ULB to maintain the fixed assets register, store register (get check the physical verification from the relevant books on regular interval) and notice register on routine basis and to prepare the account wise Bank Reconciliation Statement on concurrent basis. |
| 4.   | Audit of FDR/TDR      | As per Audit Report attached. | It is also observed that the huge balances are lying in the Current Account of the ULB, which carries nil rate of interest, however it has never considered the option of either keeping them in the form of FDR (if funds are to be retained for long term) or Sweep Account (if period of retention of fund is uncertain).                               | It is suggested to the management to make review of the interest rate accruing on present FDRs so that these FDR may fetch the highest prevailing rate, ULB must also consider to put fund lying in Current Account to be invested in Sweep Account/ FDRs which will generate the interest income.                                                                                                                                                                               |
| 5.   | Audit of Tender/ Bids | As per Audit Report attached. | As per Audit Report attached.                                                                                                                                                                                                                                                                                                                              | As per Audit Report attached.                                                                                                                                                                                                                                                                                                                                                                                                                                                    |



|     |                                                                                                                                                                                                                                                                              |                               |                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                  |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|     |                                                                                                                                                                                                                                                                              |                               | not been maintained separately for separately for specific and general grants. There is also a possibility that instruction for utilization of grant may not be complied. No bifurcation has been made by ULB between interest & principal amount while recording the repayment in its books. | grant register; project/grant wise receipt and payment accounts and to prepare and obtain the utilization certificate at the year end when the project is in project is in progress and at the time of completion also from the project manager. |
| 7.  | Incidences relating to diversion of funds from Capital Receipts/ Grants/ Loans to Revenue nature Expenditure and from one Scheme/Project to another                                                                                                                          | As per Audit Report attached. | No diversion of Capital Grants/Receipts/ Loans for meeting revenue expenditure and from one scheme/project to another have been noticed.                                                                                                                                                      | As per Audit Report attached.                                                                                                                                                                                                                    |
| 8.  | a. Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax & Non Tax) excluding Octroi, Entry Tax, Stamp Duty & Other Grant Etc.<br>b. Percentage of Capital Expenditure with respect to Total Expenditure. | As per Audit Report attached. | As per Audit Report attached.                                                                                                                                                                                                                                                                 | As per Audit Report attached.                                                                                                                                                                                                                    |
| 9.  | Whether all the temporary advances have been fully recovered or not.                                                                                                                                                                                                         | As per Audit Report attached. | As per Audit Report attached.                                                                                                                                                                                                                                                                 | It is advisable to ULB to increase its spending on Capital Expenditure to provide best infrastructure to the citizens, Management have look into the matter respectively. Details regarding all advance maintained into a register.              |
| 10. | Whether the Bank Reconciliation Statement have been regularly prepared.                                                                                                                                                                                                      | As per Audit Report attached. | Advance Register is not maintained by the management. As per the management no new advances is given in such audit period. Bank Reconciliation Statement are not prepared by the management,                                                                                                  | It is advisable to prepare Bank Recon - cillation Statement at regular intervals                                                                                                                                                                 |

**M/s Singal Sushil Kumar & Co.**

**Chartered Accountants**



**C.A. S K Singhal, Partner**

M. No. 078289, FRN: 008866C

UDIN: 20078289AAAAAGA6714



# SINGAL SUSHIL KUMAR & Co.

## Chartered Accountants

HIG-423, Ground Floor, New Housing Board Colony, Shahdol-484001 (M.P.)

Telfax # 07652-241000, email: [cashahdol@gmail.com](mailto:cashahdol@gmail.com), [ca@singhalsdl.in](mailto:ca@singhalsdl.in)

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To,

CHIEF MUNICIPAL OFFICER  
NAGAR PARISHAD, BURHAR  
DISTRICT: SHAHDOL-484110 (M.P.)

**Subject: Submission of Audit Report for the year ending March 2020.**

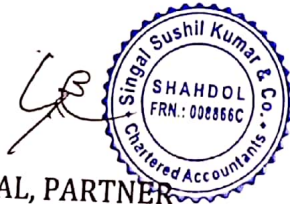
We M/s **SINGAL SUSHIL KUMAR & CO.** have carried out the Audit of **Burhar** Nagar Parishad for the year of 2019-2020.

We certify that the working of the Parishad has been checked by us in accordance with the guidelines provided to us.

Our report on irregularities/discrepancies observed in the working of the Parishad is given in enclosed report.

We confirm having discussed the irregularities/ discrepancies noticed during the course of our audit with the concerned officials.

For SINGAL SUSHIL KUMAR & CO  
CHARTERED ACCOUNTANTS



C.A. S K SINGHAL, PARTNER  
M. No. 078289, F.R.N.008866C

Place: Shahdol  
Encl: Audit Report