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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.

Singal Sushil Kumar & Co. Chartered Accountants SHAHDOL FRN.: 008866C

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 31st 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.

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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.

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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.

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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.

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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 31st 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 31st 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.

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5. Audit of Tenders/Bids

We have scrutinized the tenders and bids which are organized by the Nagar Palika, **Burhar** for the year ended 31st 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 31st 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)***

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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 failing 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.

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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

Quarter	Period	Due Date	Actual Date
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

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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

Month	**All Type of Payment**
April to February	7th of Next Month
March	30th 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.

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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.

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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)***

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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.

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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	2002-321010004771	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	10,39,56,366.36
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	

16	Jila Sahakari Kendriya Bank Maryadit	6850020-13727	51,964.90	
17	Jila Sahakari Kendrjya 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*	*9,17,906.00*
26	*Punjab National Bank*	*66010210000-1186*	*55,264.74*	*55,264.74*
27	*Punjab National Bank*	*66010021000-1210*	*1,13,874.74*	*1,13,874.74*
28	*Punjab National Bank*	*66010021000-1201*	*39,174.74*	*39,174.74*
Total			**11,99,68,617.47**	**10,50,82,586.58**

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Annexure: B

Nagar Palika Parishad, Burhar

Receipts & Payments Account

For the Year ended 31.03.2020

Receipt	Amount	Payment	Amount
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/ Municiapal 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
Total	**23,21,11,552.58**	**Total**	**23,21,11,552.58**

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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**

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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**

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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**

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ANNEXURE: D

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
	Total	**3,40,80,446.00**

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
	Total	**36,40,935.46**

Schedule: 3

Operations & Maintenance

S. No.	Particulars	Amount (Rs.)
i	Power & Fuel	8,33,006.00
ii	Vehicle Repair	1,57,101.00
	Total	**9,90,107.00**

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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
	Total	**53,58,042.00**

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
	Total	**1,34,19,081.00**

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
	Total	**36,64,912.00**

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

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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
	Total	**99,11,018.00**

Schedule: 8

Other Fixed Assets

S. No.	Particulars	Amount (Rs.)
i	14th Fin./ Vehicle Purchase	10,17,710.00
	Total	**10,17,710.00**

Schedule: 9

Internet & Finance Charges

S. No.	Particulars	Amount (Rs.)
i	Loan Repayment	5,69,842.00
	Total	**5,69,842.00**

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
	Total	**2,72,95,470.00**

Schedule: 11

Deposit & Recoveries

S. No.	Particulars	Amount (Rs.)
i	Earnest Money Deposit Return	32,398.00
	Total	**32,398.00**

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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	
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	13,21,31,591.12
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*
	Total		**13,21,10,431.96**	**13,32,90,069.84**

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Annexure: F

Statement Showing Source-wise %age of Total Receipts

Receipts	Amount (Rs.)	Percentage (%)
Tax Revenue	26,06,552.00	2.05%
Assigned Revenue & Compensation	2,73,12,018.00	21.50%
Rental Income/ Municiapal 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%
Total	**12,70,28,966.00**	**100.00%**

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Annexure: G

Statement Showing Source-wise %age of Total Expenditure

Expenditures	Amount (Rs.)	Percentage (%)
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%
Total	**9,99,79,961.46**	**100.00%**

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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 Demad	Total Revenue	Total Balance
Revenue Tax		(A)	(B)	(C)	(%)	(D)	(E)	(F)	(%)	(A+D)	(B+E)	(C+F)
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*
Other Than Revenue Tax												
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	-

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Annexure: I

Statement showing the details of Transaction regarding non dedcution 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 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

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18	182/ 06.08.2019	74/ 31.05.2019					49,678.00
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	194J/ @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
		266/ 31.05.2019					49,340.00
30	097/ 03.06.2019	PE05/ 03.04.2019	Purvi Elctricals	AVZPG5009K	Electricity Extension Work	194C/ @1.00%	76,486.00
31	098/ 03.06.2019	PE06/ 03.04.2019					1,63,464.00
32	099/ 03.06.2019	PE08/ 03.04.2019					1,89,402.00
33	100/ 03.06.2019	PE07/ 03.04.2019					2,12,105.00
34	020/ 16.04.2019	41/ 14.03.2019	Rishi Pump Industries	Not Available	Motor Pump Repair	194C/ @1.00% or 2.00%	55,848.00
35		42/ 14.03.2019					16,342.00
36		43/ 14.03.2019					17,522.00
37	186/ 20.08.2019	04/ 04.06.2019					48,638.00
38		05/ 04.06.2019					25,168.00
39		06/ 04.06.2019					24,409.00

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40	262/ 05.10.2019	10/ 10.07.2019	[illegible] Pump Industries	Not Available	Service	[illegible]	15,657.00
41		11/ 10.07.2019					16,655.00
42		12/ 10.07.2019					16,077.00
43	354/ 24.10.2019	15/ 10.10.2019					49,518.00
44		16/ 10.10.2019					15,870.00
45		17/ 10.10.2019					22,762.00
46	017/ 09.04.2019	12/ 05.09.2019	Saibi Tent House	Not Available	Tent & Catering Service	194C/ @1.00% or 2.00%	18,526.00
47	018/ 09.04.2019	26/ 15.11.2018					14,024.00
48	075/ 21.05.2019	24/ 05.10.2018					8,455.00
49	079/ 21.05.2019	33/ 15.03.2019					3,764.00
50	083/ 22.05.2019	32/ 28.01.2019					18,626.00
51	138/ 06.07.2019	51/ 20.04.2019					7,357.00
52	139/ 06.07.2019	53/ 02.05.2019					98,589.00
53	226/ 13.09.2019	57/ 18.08.2019					16,667.00
54	268/ 10.10.2019	39/ 09.10.2019					24,998.00
55	269/ 10.10.2019	37/ 09.10.2019					59,985.00
56	280/ 16.10.2019	55/ 03.06.2019					31,742.00
57	17.10.2019	17.10.2019	Tata Motors Limited	AAACT2727R	3,95,882.00	2.00%	7,917.64

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Annexure: I

List Showing the transactions where TDS is required to be dedcuted 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	AJDPS5052Q	19,885.00	2.00%	398	1.00%	665	665
16	97/ 03.06.2019	Purvi Electricals	AVZPG5009K	66,509.00	2.00%	1,330	1.00%	1,421	1,421
17	98/ 03.06.2019	Purvi Electricals	AVZPG5009K	1,42,142.00	2.00%	2,843	1.00%	1,647	1,647
18	99/ 03.06.2019	Purvi Electricals	AVZPG5009K	1,64,698.00	2.00%	3,294	1.00%	1,844	1,844
19	100/ 03.06.2019	Purvi Electricals	AVZPG5009K	1,84,439.00	2.00%	3,689	1.00%	1,652	1,652
20	109/ 14.06.2019	Bhag Chandra Soni	AJDPS5052Q	1,65,151.00	2.00%	3,303	2.00%	1,693	-
21	124/ 27.06.2019	Maa Jwala Construction	AASFM1486A	84,661.00	2.00%	1,693	1.00%	2,823	2,823
22	125/ 27.06.2019	Aawesh Singh	DIBPS4121J	2,82,303.00	2.00%	5,646			

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23	06.07.2019	Vastushilpi P&C Pvt. Ltd.	AAACV6161C	1,36,698.00	10.00%	13,670	10.00%	13,670	-
24	147/ 06.07.2019	Awadhiya Consultants	AZLPA6799C	76,795.00	2.00%	1,536	10.00%	7,680	(6,144)
25	214/ 31.08.2019	Bhag Chandra Soni	AJDPS5052Q	78,470.00	2.00%	1,569	1.00%	785	785
26	258/ 03.10.2019	Piyush Dwivedi	ASAPD9543P	2,23,563.00	2.00%	4,471	1.00%	2,236	2,236
27	259/ 03.10.2019	Piyush Dwivedi	ASAPD9543P	1,96,007.50	2.00%	3,920	1.00%	1,960	1,960
28	05.10.2019	Bhag Chandra Soni	AJDPS5052Q	44,100.00	2.00%	882	1.00%	441	441
30	286/ 23.10.2019	Krishna Construction	BUEPD8092A	1,54,087.00	2.00%	3,082	1.00%	1,541	1,541
31	287/ 23.10.2019	Bhag Chandra Soni	AJDPS5052Q	91,564.00	2.00%	1,831	1.00%	916	916
	24/10/2019	Bhag Chandra Soni	AJDPS5052Q	4,42,019.00	2.00%	8,840	1.00%	4,420	4,420
32	319/ 05.12.2019	Vastushilpi P&C Pvt. Ltd.	AAACV6161C	2,08,017.00	1.00%	2,082	10.00%	20,802	(18,720)
33	366/ 05.12.2019	Bhag Chandra Soni	AJDPS5052Q	94,185.00	2.00%	1,884	1.00%	942	942
34	374/ 05.12.2019	Shiv Mahima Cons. & Borewell	ABXFS9455M	27,07,388.00	2.00%	54,148	2.00%	54,148	-
35	10.01.2020	Vastushilpi P&C Pvt. Ltd.	AAACV6161C	2,08,017.00	10.00%	18,720	10.00%	20,802	(2,082)
36	408/ 10.01.2020	Abha System & Consultancy	AANFA0833C	4,44,916.00	2.00%	8,898	10.00%	44,492	(35,593)
37	409/ 10.01.2020	Krishna Construction	BUEPD8092A	1,80,012.00	2.00%	3,600	1.00%	1,800	1,800
38	420/ 25.01.2020	Purvi Electricals	AVZPG5009K	79,891.00	2.00%	1,598	1.00%	799	799
39	441/ 18.02.2020	Krishna Construction	Not Available	24,888.00	2.00%	498	1.00%	249	249
40	449/ 20.02.2020	Shiv Mahima Cons. & Borewell	ABXFS9455M	14,28,444.00	2.00%	28,569	1.00%	14,284	14,284
41	456/ 25.02.2020	Richa Construction	BEBPP3117B	85,287.00	2.00%	1,706	1.00%	853	853
42	480/ 04.03.2020	Bhag Chandra Soni	AJDPS5052Q	2,47,856.00	2.00%	4,957	1.00%	2,479	2,479
43	481/ 04.03.2020	Bhag Chandra Soni	AJDPS5052Q	1,89,279.00	2.00%	3,786	1.00%	1,893	1,893
44	482/ 04.03.2020	Bhag Chandra Soni	AJDPS5052Q	62,401.00	2.00%	1,248	1.00%	624	624
45	483/ 04.03.2020	Bhag Chandra Soni	AJDPS5052Q	41,980.00	2.00%	840	1.00%	420	420
46	484/ 04.03.2020	Bhag Chandra Soni	AJDPS5052Q	1,04,434.00	2.00%	2,089	1.00%	1,044	1,044
47	487/ 04.03.2020	Bhag Chandra Soni	AJDPS5052Q	3,20,260.00	2.00%	6,405	1.00%	3,203	3,203
48	490/ 19.03.2020	Krishna Construction	BUEPD8092A	35,000.00	2.00%	700	1.00%	350	350

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49	491/ 19.03.2020	Krishna Construction	BUEPD8092A	11,500.00	2.00%	230	1.00%	115	115
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%.

Singal Sushil Kumar & Co. Chartered Accountants SHAHDOL FRN: 008856C

Annexure: I

Statement showing the details of Transaction regarding non dedcution 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	Maleria 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	23AZCPJ3739L1ZA	2,96,185.00	2.00%	5,924
3	197/ 28.08.2019	VJV Corporation	23AZCPJ3739L1ZA	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	23AZCPJ3739L1ZA	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	23ABXFS9455M2Z2	27,07,388.00	2.00%	54,148
11	408/ 10.01.2020	Abha System & Consultancy	23AANFA0833C1Z2	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

Singal Sushil Kumar & Co.
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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 sholud 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.*

Singal Sushil Kumar & Co. ✦ Chartered Accountants ✦ SHAHDOL FRN.: 008866C

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 Gaurantee received or not	Whether any condition on BC's against revenue or not	Whether any extension of BC's or not	Whether completion of Contract or not
1	2019_UAD_13373_1 & 06-06-2019	आवेश सिंह, धनपुरी	वार्ड कमांक 03 मे 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 कान्सट्रक्शन, बुढ़ार	वार्ड कमांक 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 कान्सट्रक्शन, बुढ़ार	वार्ड कमांक 14 मे 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 बाउण्ड्रीवाल के अंदर महिला–पुरूष टायलेट का निर्माण कार्य।	3,58,618.73	2 माह	Yes	Yes	No	No	प्रगतिरत
5	2019_UAD_56095_1 & 04-10-2019	ए.जेड टच इंटर प्राइजेज, धनपुरी	वार्ड कमांक 02 मे 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 कमांक 12 मे 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 कान्सट्रक्शन, बुढ़ार	वार्ड कमांक 07 मे सी.सी.रोड से बस्ती तक 225 मीटर सी.सी.रोड निर्माण कार्य।	4,94,505.00	2 माह	Yes	Yes	No	No	अपूर्ण
8	2019_UAD_66365_1 & 27-11-2019	कृष्णा कान्सट्रक्शन, बुढ़ार	वार्ड कमांक 07 मे 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 कय (ऑनलाईन स्पेशीफिकेशन अनुसार)	7,50,000.00	2 माह	Yes	Yes	No	No	पूर्ण
10	2020_UAD_83913_1 & 13-03-2020	भागचद्र सोनी	वार्ड कमांक 07 में रूगंटा पंप हाउस में स्टोर रूम का निर्माण।	7,87,599.00	2 माह	Yes	Yes	No	No	प्रगतिरत
11	2020_UAD_83914_1 & 13-03-2020	भागचद्र सोनी	वार्ड कमांक 01 में सी.सी.रोड से ढोलू गुप्ता के घर तक 100 मीटर सी.सी.रोड निर्माण कार्य।	3,39,167.00	2 माह	Yes	Yes	No	No	अपूर्ण

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.

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Annexure: N

Punjab National Bank A/c No. 6601002100001201

Receipt & Payment Account of Samajik Suraksha Pension Account

For the year ended 31.03.2020

Receipt	Amount (Rs.)	Payment	Amount (Rs.)
Opening Balance	39,174.74	Bank Charges	147.50
(+)Interest/ Saving Dated	-	Closing Balance	39,027.24
Total	**39,174.74**	**Total**	**39,174.74**

Punjab National Bank A/c No. 6601002100001210

Receipt & Payment Account of Indira Gandhi Vriddha Pension Scheme Account

For the year ended 31.03.2020

Receipt	Amount (Rs.)	Payment	Amount (Rs.)
Opening Balance	1,13,874.74	Bank Charges	118.00
(+)Interest/ Saving Dated	-	Closing Balance	1,13,756.74
Total	**1,13,874.74**	**Total**	**1,13,874.74**

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Central Bank of India A/c No. 1424246913

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

For the year ended 31.03.2020

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

Punjab National Bank A/c No. 660102100001186

Receipt & Payment Account of Nishakt Jan Pension Account

For the year ended 31.03.2020

Receipt	Amount (Rs.)	Payment	Amount (Rs.)
Opening Balance	55,264.74	Bank Charges	118.00
(+)Interest on Saving	-	Closing Balances	55,146.74
Total	**55,264.74**	**Total**	**55,264.74**

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.*

Singal Sushil Kumar & Co. Chartered Accountants SHAHDOL FRN.: 008866C

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.

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.	It was suggested to the ULB to keep the records of notices served as it will become an important recoed 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.	***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 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.	It was suggested to the ULB to keep the records of notices served as it will become an important recoed 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**			

Singal Sushil Kumar & Co. Chartered Accountants SHAHDOL FRN.: 008866C

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 Recon ciliation 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.

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			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.	As per Audit Report attached.	As per Audit Report attached.	As per Audit Report attached.
	b. Percentage of Capital Expenditure with respect to Total Expenditure.	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,
9.	Whether all the temporary advances have been fully recovered or not.	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.	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.	Bank Reconciliation Statement are not prepared by the management,	It is advisable to prepare Bank Recon - ciliation Statement at regular intervals

M/s Singal Sushil Kumar & Co.

Chartered Accountants

Singal Sushil Kumar & Co. • Chartered Accountants • SHAHDOL FRN.: 008866C

CA. S K Singhal, Partner

M. No. 078289, FRN: 008866C

UDIN: 20078289AAAAGA6714

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, ca@singhalsdl.in

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

Singal Sushil Kumar & Co. SHAHDOL FRN.: 008866C Chartered Accountants

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

Place: Shahdol
Encl: Audit Report