

NAGAR PARISHAD RANAPUR, DIST. JHABUA

AUDIT REPORT FOR THE FINANCIAL YEAR 2023-24

AUDITORS:

B S RAJPUT & COMPANY CHARTERED ACCOUNTANTS





M/S B S RAJPUT & COMPANY

CHARTERED ACCOUNTANTS

F. R.N.-020118C

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INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of NAGAR PARISHAD RANAPUR, DIST. JHABUA

- **Report on the Financial Statements**

We have audited the accompanying financial statements of NAGAR PARISHAD RANAPUR, DIST. JHABUA ("the ULB"), which comprise the Receipt & Payment Account for the year then ended, and other explanatory information.

- **Management's Responsibility for the Financial Statements**

The ULB's Management is responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the ULB in accordance with the applicable provisions and accounting principles generally accepted in India, including the Municipal Accounting Manual ("the Manual") and Accounting Standards applicable to the Urban Local Bodies. This responsibility also includes maintenance of adequate accounting records in accordance with the Municipal Accounting Manual for safeguarding of the assets of the ULB and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. However, in this case ULB is not in practice of maintaining balance sheet & Income and expenditure account, so receipt and payment account shall be considered as final statement on which we express our opinion.

- **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the Municipal Accounting Manual, the accounting and auditing standards and matters which are required to be included in the audit report as per the letter issued by Directorate, Urban Administration & Development, M.P.





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Bhopal in this regard. The CMO has not directed us to perform audit of any other section in his office in addition to the above scope.

We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the 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 statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the ULB's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the ULB's officers, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

• Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the report attached below, the Receipt & Payment Account annexed to this report give true and fair view of financial transactions affected by ULB and recorded these transactions in cash book for the financial year ending as on 31st March, 2024.

• Basis for Qualified Opinion

The details which form the basis of qualified opinion are reported in the Annexure 1 and Annexure 2 annexed to this report.





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• Emphasis of Matters

We draw attention to the following matters reported in Annexure -2, annexed to this report.

- I. Accounts prepared as per the Manual in lieu of accounting standards for local bodies as issued by Institute of Chartered Accountants of India.
- II. Revenue department's records related to recovery of revenue taxes and other revenue dues has differences with accounting records maintained by accounting department.
- III. Non-maintenance or incomplete registers as prescribed under manual and mentioned at point 3 of annexure 2.
- IV. Non verification of taxes and other liabilities, as same has not been made available to us by the ULB.

Our opinion is not modified in respect of these matters.

• We further report that

- I. We have sought and, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- II. Except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, in our opinion proper books of account as required by Municipal Accounting Manual have been kept by the ULB so far as appears from our examination of those books.
- III. The Receipt & Payment Account deal with by this Report are in agreement with the books of account.
- IV. Except for the matter described in the Basis for Qualified Opinion paragraph above, the Receipt & Payment Account comply with the Municipal Accounting Manual and Accounting Standards applicable to the Urban Local Bodies.





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- v. The matter described in the Basis for Qualified Opinion paragraph above, in our opinion, may have an adverse effect on the functioning of the ULB.
- vi. The qualification relating to the maintenance of accounts and other matters connected therewith are as stated in the Basis for Qualified Opinion paragraph above.
- vii. With respect to the adequacy of the internal financial controls over financial reporting of the ULB and the operating effectiveness of such controls, refer to our separate Report in 'Annexure 1'.

Date: 21/09/2024

UDIN: 24418117BKCEVP2578

For B S Rajput & Company
Chartered Accountants



CA Pukhraj Patel
(Partner)
MRN - 418117


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REPORTING ON AUDIT PARAS FOR FINANCIAL YEAR 2023-24

AUDITOR's:

M/S B S RAJPUT & COMPANY

URBAN LOCAL BODY:

NAGAR PARISHAD RANAPUR, DIST. JHABUA

PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTIONS
Audit of Expenditure	Verification of Expenditures are as per guidelines, directives, and rules under all schemes and entries of expenditures in cash book, Diversion of Funds, financial propriety of expenditures, scheme project wise utilisation certificate.	Observations were listed in brief in point no. 2 of annexure 2 of audit report attached	Grant register and loan register should be prepared and the utilisation of project fund should be recorded to verify the cases of diversion and financial propriety.
Audit of Book keeping	Verification of books of accounts and stores are maintained as per accounting rules, advance register and check timely recovery, Bank reconciliation statement, grant register, fixed asset register	Observations were listed in brief in point no. 3 of annexure 2 of audit report attached	Books of accounts such as grant register, fixed asset register as prescribed under MP MAM Should be maintained.





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Audit of FDR/TDR	Verify fixed deposits and term deposits and their maintenance	Observations were listed in brief in point no. 4 of annexure 2 of audit report attached	Renewal records of FDR should be kept along with the investment register.
Audit of Tenders and Bids	Verify Tenders/Bids invited by ULB and competitive tendering procedures followed	Observations were listed in brief in point no. 5 of annexure 2 of audit report attached	All the tendering documents should be kept in a single tender file.
Audit of Grants & Loans	Verification of Grant received from Government and its utilisation	Observations were listed in brief in point no. 6 of annexure 2 of audit report attached	Grant and Loan register should be maintained to verify the utilisation of funds.
Verify whether any diversion of funds from capital receipt /grants /Loans to revenue expenditure and from one scheme /project to another.		Observations related to diversion of funds has been pointed out in point no. 6 (iv) of annexure 2 of report attached	Register for scheme funds or loan funds should be maintained to verify the cases of diversion if any.
Percentage of revenue expenditure (Establishment,	4,71,67,265.00 / 3,73,33,341.00 : 126.34%		



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salary, Operation & Maintenance) with respect to revenue receipts (Tax & Non Tax).			
Percentage of Capital expenditure wrt Total expenditure.		1,06,50,100.00 / 5,78,17,365.00 : 18.42%	
Whether all the temporary advances have been fully recovered or not.		Cases of outstanding advances have been outlined in point no. 3 (3) of report attached.	NA
Whether bank reconciliation statements is being regularly prepared		BRS prepared by the ULB	NA

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ANNEXURE '1'

REPORT ON INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

1. Report on the Internal Financial Controls of the ULB ("the ULB")

We have audited the internal financial controls over financial reporting of ("the ULB") as of March 31, 2024 in conjunction with our audit of the financial statements of the ULB for the year ended on that date.

2. Management's Responsibility for Internal Financial Controls

The ULB's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the ULB. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to ULB's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required in accordance with the Madhya Pradesh Municipalities Act, 1961 including the Municipal Accounting Manual and accounting principles generally accepted in India applicable to the Urban Local Bodies.

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3. Auditors' Responsibility

Our responsibility is to express an opinion on the ULB's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the Guidance Note") and the Standards on Auditing, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion on the ULB's internal financial controls system over financial reporting.

4. Meaning of Internal Financial Controls Over financial Reporting.

A ULB's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A ULB's internal financial control over financial reporting includes those policies and procedures that:

- pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the ULB;





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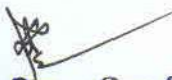
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| b. | provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted |
| c. | accounting principles, and that receipts and expenditures of the ULB are being made only in accordance with authorizations of management and officers of the ULB; and |
| d. | Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the ULB's assets that could have a material effect on the financial statements. |

5. Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.


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6. Qualified opinion

According to the information and explanations given to us and based on our audit, the following material weaknesses have been identified as at March 31, 2024:

- The ULB did not have an appropriate internal financial control system over financial reporting since the internal controls adopted by the ULB did not adequately consider risk assessment, which is one of the essential components of internal control, with regard to the potential for fraud when performing risk assessment
- The ULB did not have an appropriate internal control system for tax and user charges collection, tax demand evaluation, which could potentially result in the ULB recognizing revenue without establishing reasonable certainty of ultimate collection.
- The ULB did not have an appropriate internal control system for inventory with regard to receipts, issue for production and physical verification. Further, the internal control system for identification and allocation of overheads to inventory was also not adequate. These could potentially result in material misstatements in the ULB's trade payables, consumption, inventory and expense account balances.
- The ULB did not have an appropriate internal control system for fixed asset with regard to purchase, construction, transfer and physical verification. Further, the internal control system for identification and allocation of overheads to fixed asset was also not adequate. These could potentially result in material misstatements in the ULB's grants, payable to contractors, tax and other statutory dues, fixed assets, capital work in process and accumulated depreciation account balances.

A 'material weakness' is a deficiency, or a combination of deficiencies, in internal financial control over financial reporting, such that there is a reasonable possibility that a material misstatement of the ULB's annual or interim financial statements will not be prevented or detected on a timely basis.

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In our opinion, because of the effects/possible effects of the material weaknesses described above on the achievement of the objectives of the control criteria, the ULB has not maintained adequate internal financial controls over financial reporting and such internal financial controls over financial reporting were not operating effectively as of March 31, 2024 based on the criteria established by the ULB.

We have considered the material weaknesses identified and reported above in determining the nature, timing, and extent of audit tests applied in our audit of the March 31, 2024 financial statements of the ULB, and these material weaknesses do not affect our opinion on the financial statements of the ULB.

Date: 21/09/2024

For B S Rajput & Company
Chartered Accountants



CA Pukhraj Patel
(Partner)
MRN - 418117

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Annexure '2'

The Annexure referred to in paragraph 5 & 6 of Our Report:

1. Audit of Revenue

1) The auditor is responsible for audit of revenue from various sources.

We have verified the revenue from various sources which was recognized and entered in the cashbook and receipt & payment statement produced before us for verification except amount shown under the head Misc Income and Other grant heads for which ULB does not provide any explanation. The grant funds recorded in the cashbook could not be verified in absence of grant register.

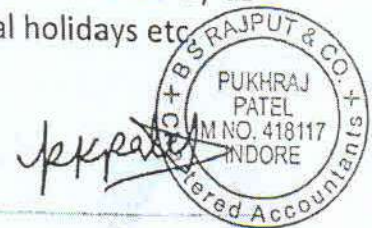
2) He is also responsible to check the revenue receipts from the counter files of receipt book and verify that the money receipt is duly deposited in respective bank account.

The counter foils or revenue receipts were made available to us for verification. It was informed to us that the revenue/tax collector/officer directly deposits the amount collected with main cashier at the cash counter, who in turn deposit this amount directly to the bank account. A register is being maintained by revenue/tax collector/officer from which collected amount move into cashier cash book. A detailed statement containing outstanding demand and tax collected during the year was provided to us by the concerned department duly certified by the concerned officer.

3) Percentage of revenue collection increase or decrease in various heads in property tax, samekitkar, shikshaupkar, nagriyavikasupkar, and other tax compared to previous year shall be part of report.

Details are given in Annexure C attached to this report.

4) Delay beyond 2 working days shall be immediately brought to the notice of CMO. No such instances were noticed during the test check of entries conducted by us except the circumstances like public holidays, government or local holidays etc.





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5) The entries in Cash book shall be verified.

We have verified the entries in cash book on test check basis. We have noticed that the amount received other than daily revenue receipts in the cashbook were not taken in totalling on multiple days. Due to quantum of transactions and inherent limitation of audit we cannot provide our absolute assurance on the entries of the cash book. It is generally recommended that entries of the cash book should be duly supported by necessary documentary evidences and authorizations.

6) The auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly targets any lapses in revenue recovery shall be a part of the report.

Quarterly and monthly revenue targets were not provided by the ULB. Yearly demand was provided in form of wasooli patrak, the details regarding the same were provided at the end of this report under audit observations.

During our verification of revenue registers we observed outstanding from past several years, below mentioned are few cases.

In case of Water Tax- Register was not duly certified by the person in charge. Water tax surcharge is charged Rs 25 P.M. List of few pendency's of taxes from long time has been listed below:

Ward No	Name	Amount
791	Sameermal	1,020.00
792	Rukmanibai	720.00
793	Radheshyam	720.00
794	Basantibai	729.00
798	Vikas	745.00

In case of Property Tax- Outstanding list provided but register is not maintained. Interest & surcharge @5% flat charged on outstanding dues. List of few pendency's of taxes from long time has been listed below:

House No.	Name	Amount
4	Aman singh	1,020.00
35	Ramanlal	1,058.00
53	Premsingh	985.00
62	Chhagan	1,931.00





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78 Chanda 4,330.00

- 7) The auditor shall verify the interest income from FDR's and verify that interest is duly and timely accounted for in cash book.

We have verified the interest income from FDR's and noticed that interest income is not recognised in books of accounts on accrual basis. The same is recorded at the time of FDR maturity or renewal, if any.

- 8) The case where, the investments are made on lesser interest rates shall be brought to the notice of the CMO.

FDR's have been verified as provided to us & were in the possession of ULB. Detail of the same is provided in sub point 3 of point 4.

2. Audit of Expenditure:

- 1) The auditor is responsible for audit of expenditure under all the schemes.

We have verified the expenditure under various heads which was recognized and entered in the books of account produced before us for verification except payment shown under the head other capital work head for which ULB does not provide any explanation for the nature of such transactions. The payment made under scheme or grant fund were not mentioned in the cashbook and in absence of grant register we could not verify such payments.

- 2) He is also responsible for checking the entries in cash book and verifying them relevant vouchers.

We have verified the entries in cash book on test check basis which were supported by relevant vouchers/note sheets. However, considering the bulk quantum of entries and the weak internal control procedures, the discrepancies in the entries of cash book cannot be ruled out.

- 3) He should also check monthly balance of the cash book and guide the accountant to rectify errors, if any.

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We have noticed totalling issues on multiple dates in the cashbook and guidance has been provided to accountant to rectify the issues. The details of major amounts has been provided below:

Date	Issues noticed	Vch Type	Debit	Date	Issues noticed	Vch Type	Credit
08-Dec-23	Contra entry	Payment	30,00,000.00	08-Dec-23	payment of V.no413&414 not taken in total	Receipt	59,00,000.00
15-Mar-24	because receipt amount is not added in total	Payment	2,80,663.00	18-Apr-23	payment not add in totalling page no 12	Receipt	5,21,520.00
07-Mar-24	this is the contra entry of amount 2000000 as per paymnet register and bank statment wrong amount is recorded in cb	Payment	2,00,000.00	19-Dec-23	excess added in CB	Receipt	4,01,000.00
08-Sep-23	total of 219051 is written as 21905 in CB	Payment	1,97,146.00	12-Feb-24	excess added	Receipt	2,42,075.00
26-Dec-23	not added in CB	Payment	1,20,410.00	07-Aug-23	wrong total in CB	Receipt	2,20,430.00
20-Feb-24	total is 150607 as per CB -50662	Payment	99,945.00	29-May-23	totalling mistake b/w 29 to 30 may	Receipt	1,26,952.00
18-Mar-24	excess added in Cb	Payment	44,892.00	27-Mar-24	from V.NO 595-597 is not taken in total	Receipt	1,25,734.00
04-Mar-24	not added in CB	Payment	39,999.00	13-Mar-24	Other totalling mistake	Receipt	66,941.00
25-Sep-23	interest received	Payment	27,669.00	06-Mar-24	Other totalling mistake	Receipt	55,510.00
25-Jun-23	interest received	Payment	27,482.00	07-Mar-24	Other totalling mistake	Receipt	26,817.00
24-Apr-23	totalling mistake in payment	Payment	24,100.00	06-Apr-23	wrong total of receipt is added	Receipt	26,118.00
06-Jul-23	income not added in totalling	Payment	23,900.00	26-Feb-24	excess added	Receipt	21,208.00
25-Dec-23	interest received	Payment	23,560.00	14-Mar-24	excess paid	Receipt	12,487.00
31-Jan-24	not added in total	Payment	15,735.00	11-Mar-24	Other totalling mistake	Receipt	12,012.00
12-Mar-24	NOT ADDED IN CB	Payment	9,986.00	05-Mar-24	Other totalling mistake	Receipt	10,240.00
12-Jul-23	Other totalling mistake	Payment	9,890.00	21-Feb-24	Other totalling mistake	Receipt	8,443.00
25-Mar-24	interest received	Payment	9,713.00				



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The totalling issues were noticed either on receipt or payment side of the cashbook entries, where some amounts were left out from totalling, or the amounts were not recorded at all, and at some dates there is difference in totalling of amount.

- 4) He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of the CMO.

Details relating to deviation of expenditure, if any, of particular scheme is specified at sub point 4 of point 6.

- 5) He shall also verify that the expenditure is accordance with the guideline, directives, acts and rules issue by Government of India/ State Government.

As explained to us, ULB follows the necessary guidelines, directives, acts and rules issued by Government of India and State Government. However, ULB didn't provided such directives with written confirmation and hence it was not possible for us to verify the expenditures in accordance with such guidelines etc.

- 6) During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.

We have verified the expenditure on test check basis and it was found that such expenditure were duly supported by financial and administrative sanctions accorded by competent authority. ULB follows the hierarchy of sanctions and approvals depending upon the nature of the transactions and financial limits.

- 7) All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit. Non- compliance of audit paras shall be brought to the notice of CMO.

No such instances were noticed during the test check of such entries conducted by us.

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- 8) The auditor shall be responsible for verification of scheme wise/ project wise Utilization Certificate (UC's). UC's shall be tallied with the Receipt & Payment Account and creation of Fixed Asset.
Utilization certificates of various schemes for verification of scheme wise project/ wise Utilization Certificate (UCS) were not provided to us by the ULB. Hence same cannot be commented upon.

We are unable to verify the details of capitalization of expenditure since there is neither any proof available nor completion of work from respective department. There is no cross check mechanism exist to ensure the completion of project except payment of final bill. It is suggested that a proper internal control system should be framed to identify the fixed asset and its recognition in fixed asset register and books of account of the ULB.

- 9) He shall verify that all temporary advances of other than employees have been fully recovered.
As explained to us by the ULB there are no temporary advances during the year and hence we cannot comment on the same.

3. Audit of Book Keeping

- 1) The auditor is responsible for audit of the books of accounts as well as stores.
As per the information and explanation provided to us by the management of the ULB and on perusal of books of accounts, it was noticed by us that the ULB has not maintained or provided the Fixed Asset Registers, Grant register, Loan Registers, Investment Registers, Register of Final payment to vendor etc as prescribed under MP MAM.
- 2) He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to the Urban local Bodies. Any discrepancies shall be brought to the notices of CMO.





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The register for stock has been maintained by the ULB. However, only the closing quantity has been recorded and the value of stock at year end not recorded.

- 3) The auditor shall verify advance register and see that all the advance to employees are timely recovered according to the condition of advance. All the case of non-recovery shall be specifically mentioned in audit report.

As explained by the ULB, there is no policy for employee's advances. Hence, it is not possible for us to verify the cases of timely recovery of advances, if any.

- 4) Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned. If bank reconciliation Statement are not prepared the auditor will help in the preparation of BRS's.

Bank Reconciliation is provided to us by the ULB and annexed with this report.

- 5) He shall be responsible for verifying the entries in the Grant register. The receipts and payment of grants shall be duly verified from the entries in cash book.

Grant registers was not made available to us. The receipts of grants were taken from cashbook entries. Details of grants is produced below at the point 6(1) of this report.

- 6) The auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notices of CMO.

Fixed asset registers were not provided to us for verification. Therefore we are not able to verify the same and comment upon whether it is complete and correctly balanced.

- 7) The auditor shall reconcile the account of receipt and payment especially for project funds.

ULB does not maintain separate cash books for different schemes and projects and hence we cannot comment on reconciliation with Receipt & Payment.

4. Audit of FDR

- 1) The auditor is responsible for audit of all fixed deposits and term deposits.

The fixed deposit held by the ULB during the year is given below:





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BANK NAME	FDR NO.	CURRENT VALUE	ROI	MATURITY DATE
SBI	9483	39,13,000.00	4.50%	08/06/2023

However the renewal details of FDR were not made available to us.

- 2) It shall be ensured that proper record of FDR's are maintained and renewals are timely done.
Physical copy as maintained by the ULB were furnished for verification. However the register of FDR was not produced before us. Hence, we cannot comment over renewal of FDR during the year.

- 3) The case where FDR'S / TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/ CMO.
As per the explanation provided by the ULB FD's are kept at available competitive rates. There was not documents or information provided to us that can substantiate whether alternative investment opportunities were explored or not.

- 4) Interest earned on FDR/TDR Shall be verified from entries in the cash book.
Interests on FDRs' are booked on receipt or renewal basis in the cashbook.
During the year no such interest income was recorded in the cashbok.

5. Audit of Tenders / Bids

- 1) The auditor is responsible for audit of all tenders / bids invited by the ULB.
Tender related documents were provided to us on test check basis. On verification of produced documents we can conclude that procedure of tendering was followed by the ULB.

Bid were invited online where the tender amount exceeding Rs. One Lakh and for value less than one lakh, manual bids were asked. KYC documents were not kept in the file. SD register separately prepared & SD kept in separate file.

- 2) He shall check whether competitive tendering procedures are followed for all bids



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Tender related documents were provided to us on sampling basis, and except few minor irregularities we found them complete and appropriate. Competitive tendering procedures were followed for all bids.

- 3) He shall verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period. Tender related documents were provided on test check basis, and we have verified the receipts of tender fee / bid processing fee / performance guarantee etc. No major irregularities were found during our verification in the produced documents.
- 4) The bank guarantees, if received in lieu of bid processing fee / performance guarantee shall be verified from the issuing banks.
No such bank guarantees were produced before us for verification.
- 5) The conditions of BG shall also be verified; any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of CMO. No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions of BG.
- 6) The cases of extension of BG shall be brought to the notice of Commissioner / CMO. Proper guidance to extend the BC's shall also be given to ULB
No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions/extensions of BG.
- 7) The contract closure shall also be verified by the auditor.
No contract closure documents were made available to us for verification.

6. Audit of Grants and Loans

- 1) The auditor is responsible for audit of grants given by Central Government and its utilization.

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The grant register was not provided for verification by the ULB. Hence, we could not verify the utilisation of grants. The details of receipts as per cashbook entries and grant receipt summary are produced below:

Grants	Received as per Grant summary	Received as per receipt & payment statement
Mulbhoot Suvidha	35,56,966.00	38,33,917.00
Mudrank Shulk	13,64,919.00	11,23,085.00
State Finance Commission Grant	1,22,24,737.00	83,69,000.00
Samekit Anudan	11,07,000.00	5,05,000.00
SDRF	15,53,000.00	15,53,000.00
Octroi compensation	1,53,65,831.00	1,50,00,741.00
Road Development grant	19,66,538.00	11,01,261.00
15 Finance Commission Grant	44,02,235.00	44,02,235.00
Kayakalp Scheme Fund	18,58,000.00	18,58,000.00

We have noticed difference in receipt amount between the records as above.

- 2) He is responsible for audit of grants received from State Government and its utilization.

Verification had been conducted for the total grants received from the State/Central government. Details for the same are provided in table above.

- 3) He shall perform audit of loans provided for physical infrastructure and its utilization. During his audit the auditor shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non-generation of revenue.

As per information provided by the ULB and according to our verification, ULB has accorded loan from HUDCO. However, there was no document or information provided to verify whether the asset created out of the loan has generated the desired revenue or not. We cannot comment on the possible reasons for non-generation of revenue.

Details of repayment of loan were as follows:

Quarter	Interest Payment by ULB	Principal Payment by ULB	Total Payment
Quarter-1	3,45,060.00	4,51,500.00	7,96,560.00

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Quarter-2	3,34,190.00	4,51,500.00	7,85,690.00
Quarter-3	3,19,793.00	4,51,500.00	7,71,293.00
Quarter-4	3,09,082.00	4,49,767.00	7,58,849.00

- 4) The auditor shall specifically point out any diversion of funds from capital receipts/ grants/ bans to revenue expenditure.

In the absence of grant and loan fund utilisation records instances of diversion of funds from one grant account to another could not be comment upon. However, due to inherent limitation of internal controls over financial reporting possibilities of fund diversion cannot be ruled out completely.


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Other observations: Own Revenue demand and collection

Urban Local Bodies (ULB) earns revenue from their own resources through taxes, rent, fees, issue of licenses etc. In test check of Nagar Parishad as of 31 March 2024 a sum of Rs 52.54 Lakhs (as shown in Table Below) plus Interest & Penalties were outstanding against the taxpayers, although the ULBs had powers under section 165 of Madhya Pradesh Municipalities Act, 1961 to approach a Magistrate to seek orders for recovery by distress and sale of any movable property of attachment and sale of immovable property belonging to defaulters, however they had not invoked these power to recover the outstanding taxes. Failure to invoke its powers resulted in non-recovery of outstanding taxes and resource crunch, leading to hindrance in development works.

Revenue recovery status

(Amount in Lakhs)

Revenue Head	Previous year's recoverable as on 01/04/2023	Received from Previous Dues	Un-Recovered Due for More than a Year	Current Year Demand	Current Year's Recovery	Un-Recovered due of Current Year	Total Recovery	Total un-recovered amount
Sampatti Kar	8.01	1.94	6.07	10.09	5.95	4.13	7.89	10.20
Samekit Kar	7.74	1.86	5.88	5.75	2.76	2.99	4.62	8.87
Nagar Vikas Upkar	2.14	0.59	1.55	2.77	2.26	0.51	2.85	2.06
Siksha Upkar	2.14	0.59	1.55	2.77	2.26	0.51	2.85	2.07
Shop Rent	1.08	0.87	0.21	10.09	9.17	0.92	10.04	1.13
Water Tax	23.47	16.78	6.68	22.32	12.00	10.32	28.79	17.00
Swatchhta shulk	8.43	2.36	6.08	13.43	8.30	5.13	10.65	11.21
Total	53.01	24.09	28.02	67.22	42.70	24.52	67.69	52.54
Total Un-Recovered amount								52.54

There is difference in current and previous year wasooli as per the accounting records. The demand and recovery figures were taken out of wasooli patrak of the revenue department of the ULB. There are variation in the opening balance of current year and closing balance of previous year wasooli patrak.

Date: 21/05/2024

For B S Rajput & Company

Chartered Accountants

[Signature]

CA Pukhraj Patel

(Partner)

MRN - 418117



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Name of ULB
Name of Auditor

Nagar Parishad Ranapur, Dist. Jhabua
B S Rajput & Company

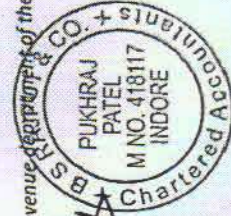
Annexure C
Amt in lakhs

S.no.	Parameters	Description		% of growth	Observation in brief				Suggestions
	Audit of Revenue	Receipt in (Rs.)							
	Rajaswa Kar wasooli	2022-23	2023-24						
1	Sampatti Kar	10.39	7.89	-24.04	Collection % w.r.t. total dues is	43.62%	which is Below Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
2	Samekit Kar	6.00	4.62	-22.94	Collection % w.r.t. total dues is	34.25%	which is Below Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
3	Nagar Vikas Upkar	3.01	2.85	-5.12	Collection % w.r.t. total dues is	58.04%	which is Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
4	Siksha Upkar	3.00	2.85	-4.96	Collection % w.r.t. total dues is	57.97%	which is Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
	Total	22.39	18.21						
	Gair-Rajaswa wasooli								
5	Shop Rent	9.84	10.04	2.01	Collection % w.r.t. total dues is	89.89%	which is Good	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
6	Water Tax	16.38	28.79	75.70	Collection % w.r.t. total dues is	62.87%	which is Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
7	Swatchhta shulk	11.15	10.65	-4.50	Collection % w.r.t. total dues is	48.72%	which is Below Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
	Total	37.38	49.48						
	Grand Total	59.77	67.69						

The amount of collection is different from accounting records of the ULB. The above recovery figures are taken from wasooli patrak provided by the Revenue Department of the Parishad.

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Revised abstract sheet for reporting on audit paras 2023-24

Income & Expenditure Information

S.no.	Division	District	ULB name	ULB type
1	2	3	4	5
1	Indore	Jhabua	Ranapur	Parishad

Revenue receipts						
Property Tax	Other tax revenue	Fees & user charges	Revenue from municipal property	Assigned revenue	Revenue grants, Contribution & Subsidies	Other Income
6	7	8	9	10	11	12
16,49,285.00	4,800.00	1,55,24,099.00	31,16,124.00	1,66,28,826.00		4,10,207.00

Capital receipts			Total Receipts
Capital receipts	Central Finance Commission receipts	State Finance Commission receipts	Other Grants
13	14	15	16
-	17,60,894.00	83,69,000.00	85,58,178.00
			17
			5,60,21,413.00

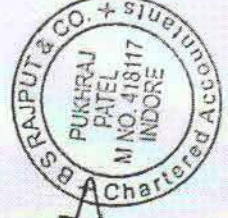
Revenue Expenditure							Total Expenditure
Establishment Expenditure	Administrative Expenditure	Operation & Maintenance	Interest & Finance Charges	Other Expenses	Loan repayment (Principle)	Other Capital Expenditure	
18	19	20	21	22	23	24.	25
2,70,14,393.00	19,64,895.00	1,63,86,281.00	13,08,125.00	4,93,571.00	18,04,267.00	1,06,50,100.00	5,96,21,632.00

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Auditor
FRN:
MRN:

B S Rajput & Company
020118C
418117



NAGAR PARISHAD RANAPUR
RECEIPT AND PAYMENT STATEMENT

1-Apr-23 to 31-Mar-24

Receipt	Amount	Payments	Amount
Opening Balance	1,41,69,271.00	Establishment Expenses	
Tax Revenue		Daily Wages	84,55,242.00
Property Tax C.Y	6,17,356.00	Employee Liability -Salary Payble	1,67,80,509.00
Receivable Property Tax P.Y	1,88,596.00	Pension	2,01,978.00
Samekit Kar C.Y	2,72,910.00	Recovery Payble GPF	5,86,520.00
Receivable Samekit Kar PY	1,21,249.00	Remuneration & Fees Councillors	6,59,098.00
Education Cess C.Y	1,70,986.00	Leave Encashment	3,31,046.00
Education Cess PY	54,900.00		
Urban Development Cess C.Y	1,67,308.00	Administrative Expenses	
Urban Development Cess PY	55,980.00	Telephone Expenses	16,726.00
Commercial Tax	4,800.00	Web, Internet	41,320.00
		Newspapers	1,810.00
Assigned Revenues & Compensation		Printing Expenses	1,00,376.00
Stamp Duty on Transfer of Properties	11,23,085.00	Stationery	1,47,943.00
Compensation in Lieu of Octroi	1,50,00,741.00	Travelling And Conveyance Staff	10,000.00
Compensation- in Samekit anudan	5,05,000.00	Insurance-Vehicle	1,12,217.00
Rental Income from Municipal Properties		Consolidated Audit Fees	41,300.00
Receivable Rent-Current Year	8,49,819.00	Consolidated Professional and Other Fees	80,350.00
Receivable Rent Bakaya	88,984.00	Consultancy Fees,Charges	1,54,100.00
Rent From Markets	3,32,654.00	DPR	1,10,801.00
Rent From Community Halls	13,000.00	Advertisement Expenses	3,96,732.00
Mutation Fee	3,83,942.00	Publicity Expenses	49,260.00
Rent-Slaughter House	95,000.00	National Festival Celebration Expense	7,01,960.00
Shop Premium	12,98,025.00		
Lease Rentals	19,750.00	Operations & Maintenance	
Mela	34,950.00	Bulk Purchase of Power-Electricity	33,12,581.00
		Bulk Purchase of Power-Fuel	12,92,369.00
Fees & User Charges		Sanitation/Conservancy Material	8,17,398.00
Receivable Water Tax C.Y	13,91,013.00	Bulk Purchase-Engineering Store	8,68,198.00
Receivable Water Tax PY	14,83,555.00	Bulk Purchase-Electrical Store	15,53,797.00
Solid waste managment C.Y	6,15,000.00	Bulk Purchase-Others	4,53,210.00
Solid waste managment P.Y	2,13,953.00	Hire Charges Of Machineries	11,47,997.00
Colony Empanelment and Inspection Fees	248.00	Hire Charges Vehicle	2,92,901.00
Ashray Shulk	40,26,632.00	Concrete Roads	19,36,679.00
Pashu Panjyan	62,32,410.00	Other Roads	7,75,364.00
Fees From Sanction of Building Plans	100.00	R&M Culvert	16,994.00
Fee-Copy of Certificate/extract	17,786.00	Open Drains	3,67,556.00
Development Charges	1,52,558.00	Water Ways	10,76,072.00
Penalty & Fine-Water Tax	7,42,625.00	Others	76,000.00
Penalty & Fine Other	4,400.00	R&M Water-Pipeline	9,500.00
Advertisement Fees	480.00	Handpump	7,69,886.00
Cattle Pounding Fees	11,000.00	Parks, Nurseries & Gardens	1,18,264.00
Delay Fees	13,957.00	Painting Work	2,31,110.00
Application Fees	3,170.00	Office Buildings(R&M)	34,800.00
Connection Charges- Water Supply	5,41,360.00	R & M Building Bus Stand	34,300.00
Fee Rti Act	142.00	R&M Other Structure	1,72,068.00
Litter & Debris Collection Charges	15,000.00	Tankers	67,648.00
Charges for Supply of Water By Tankers	11,700.00	Fire Tenders	63,250.00
User Charge-Fire Extinguishing	1,000.00	R&M Tractor	1,03,751.00
Surcharge	34,360.00	R&M Vehicle Others	3,17,450.00
Charges for Removal of Encroachment	11,650.00	Air Conditioners	11,400.00
		Computers	3,900.00
Sale & Hire Charges		Photo-Copiers	15,640.00
Sale of Tender Papers	1,16,890.00	Water Coolers	19,900.00
Hire Charges-Others	4,100.00	R&M Motor Pump	3,04,564.00
Interest Earned		R & M-Generator	3,800.00
Interest-Saving Bank Account	1,80,784.00	Testing & Inspection Charges	6,507.00
Miscellaneous Income		Garbage & Clearance Expenses	4,000.00

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Misc Income	1,08,433.00	Water Tankers	3,307.00
Grants, Contribution for specific purposes		O & M-Others	1,04,120.00
Grants-Central Govt.			
Central Finance Commission	17,60,894.00	Interest on Loans from Banks & Other Financial Institutions	
Grant GoI-RAY/HFA	1,00,000.00	Interest-Loan from HUDCO	13,08,125.00
Grants-State Govt.		Programme Expenses	
Grants From State Finance Commission	83,69,000.00	Consolidated Election Expenses	1,75,414.00
Grants for Road Development	11,01,261.00	Consolidated Own Programme	2,13,387.00
Grant Go Mp Mulbhoot	38,33,917.00		
Kayakalp	18,58,000.00	Revenue Grants, Contribution and Subsidies	
SDRM	15,53,000.00	SBM-Information and Communication & Education	84,770.00
Grant- GoMP-Sambal Yojna	15,000.00	Antyeshthi	20,000.00
Other Grant	97,000.00		
Deposits Received		Loans from Banks & Other Financial Institutions	
Security Deposit	39,07,500.00	Hudco Loan	18,04,267.00
Water Deposits	76,000.00	Deposits Received	
Totaling Mistake	36,29,282.00	Security Deposit	44,83,500.00
		Performance Guarantee Deposit	1,68,648.00
		Recoveries payable	
		Labour Tax Deduction	17,096.00
		Gst	3,21,544.00
		TDS On Contractor/supplier	4,50,473.00
		Fixed Assets	
		Public Light Fitting-LED	2,46,061.00
		Fogging Machine	3,38,975.00
		Motor Pump	2,35,765.00
		Plant & Machinery	8,700.00
		Vehicle-Others	4,17,340.00
		Partition	42,884.00
		Building-Office	4,12,468.00
		Building-Shopping Mall	13,76,147.00
		Building-Burial /Cremation	2,74,071.00
		Roads & Bridges-Concrete Road	2,82,732.00
		Roads & Bridges-Daamhar/Bitumen Road	29,00,000.00
		Roads & Bridges-Bridges & Flyovers	1,31,100.00
		Sewerage and Drainage-Drain-Open	7,79,270.00
		Waterways-Overhead Tank (OHT)	4,66,109.00
		Waterways-Hand Pump	5,86,422.00
		Waterways-Water Pipeline-PVC	3,74,620.00
		Other Capital work	17,77,436.00
		Closing Balance	1,27,40,573.00
Total	7,78,03,466.00	Total	7,78,03,466.00

Nagar Parishad Ranapur
Chief Municipal Officer

Accounts Officer



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NAGAR PARISHAD RANAPUR, DIST. JHABUA			
Bank Reconciliation Statement 2023-24			
Bank Name	Closing Bank Balance	Closing Cashbook Balance	Difference
SBI 4622	4,54,476.00	6,965.00	4,47,511.00
SBI 4523	81,72,101.44	6,36,790.00	75,35,311.44
SBI 2427	3,70,345.59	-74,628.00	4,44,973.59
SBI 7156	31,26,675.00	-9,11,576.00	40,38,251.00
MPGB 3170	15,32,807.09	10,00,058.00	5,32,749.09
MPGB 2542	7,35,372.60	-8,88,655.00	16,24,027.60
HDFC 6661	51,342.65	-45,59,127.00	46,10,469.65
TOTAL	1,44,43,120.37	-47,90,173.00	



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SBI	4622	
Opening balance		
As per cashbook	-	
As per bank	4,37,511.00	
Difference		-4,37,511.00
	<u>Date</u>	<u>Amount</u>
Closing bank balance		4,54,476.00
Less:		
Amount paid as per cashbook but not as per bank		
Less:		
Amount received as per bank but not in cashbook		
Excess Receipt	15/03/2024	10,000.00
		10,000.00
ADD		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
		-
		6,965.00
	31/03/2024	6,965.00
Closing cashbook balance		-

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SBI	4523	
Opening balance		
As per cashbook		
As per bank	84,43,052.04	
Difference		-84,43,052.04
Closing bank balance	Date	Amount
	31/03/2024	81,72,101.44
Less:		
Amount paid as per cashbook but not as per bank		
handpump repair	12/04/2023	58,705.00
salary	27/04/2023	100.00
salary	19/10/2023	10.00
Power electricity	13/12/2023	98,325.00
Wages	26/12/2023	11,200.00
salary	06/02/2024	40.00
		1,68,380.00
Less:		
Amount received as per bank but not in cashbook		
excess receipt	12/04/2023	5,000.00
excess receipt	14/06/2023	10,000.00
MP Vindhyachal	11/08/2023	3,77,289.00
Interest	25/09/2023	45,150.00
MP State election	30/09/2023	37,500.00
MP State election	09/10/2023	2,000.00
Intrest	25/12/2023	17,212.00
MP State election	30/12/2023	2,000.00
		4,96,151.00
ADD		
Amount received as per cashbook but not in bank		
Add:		
Amount paid as per bank but not in cashbook		
Transfer	05/04/2023	47,193.00
Transfer	21/04/2023	45,073.00
Debit	10/08/2023	9,16,914.00
Transfer	06/09/2023	1,51,000.00
Salary	27/12/2023	4,12,050.00
Transfer	02/02/2024	21.60
excess paid	14/03/2024	20.00
		15,72,271.60
		6,36,790.00
Closing cashbook balance	31/03/2024	6,36,790.00



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SBI/	2427	
Opening balance		
As per cashbook	-	
As per bank	24,761.28	
Difference		-24,761.28
	<u>Date</u>	<u>Amount</u>
Closing bank balance	31/03/2024	3,70,345.59
Less:		
Amount paid as per cashbook but not as per bank		
Wages	06/10/2023	7,240.00
Mandey	06/10/2023	30,360.00
Mandey	06/10/2023	3,040.00
salary	02/01/2024	47,734.00
R&M vehicle other	02/02/2024	8,500.00
Wages	02/02/2024	44,555.00
R&M vehicle other	11/03/2024	17,074.00
Stationery	22/03/2024	2,373.00
		1,60,876.00
Less:		
Amount received as per bank but not in cashbook		
Excess receipt	03/04/2023	420.00
Excess receipt	15/04/2023	1,750.00
Excess receipt	29/04/2023	87.00
Excess receipt	03/06/2023	1,251.00
Excess receipt	17/06/2023	3,510.00
Excess receipt	19/06/2023	279.00
Excess receipt	01/09/2023	5.00
Excess receipt	22/09/2023	152.00
Excess receipt	25/09/2023	158.00
Excess receipt	27/09/2023	180.00
Excess receipt	05/10/2023	250.00
Excess receipt	13/10/2023	12,246.00
Excess receipt	01/12/2023	3,002.00
Excess receipt	14/12/2023	49,752.00
Excess receipt	16/12/2023	5,180.00
Excess receipt	21/12/2023	120.00
Excess receipt	25/01/2024	1,500.00
Excess receipt	12/02/2024	2,72,455.00
Excess receipt	27/02/2024	9,644.00
Excess receipt	20/03/2024	250.00
		3,62,191.00

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Add:		
Amount received as per cashbook but not in bank		
Add:		
Amount paid as per bank but not in cashbook		
To Transfer	04/04/2023	720.00
Debit	13/04/2023	411.82
Debite	09/05/2023	411.82
Bank charges	10/05/2023	59.00
Bank charges	12/05/2023	59.00
Debite	20/05/2023	531.00
Debite	13/06/2023	411.82
Bank charges	20/06/2023	59.00
Debite	12/07/2023	411.82
Bank charges	04/08/2023	59.00
Debite	09/08/2023	531.00
Debite	11/08/2023	411.82
Debite	12/09/2023	411.82
Debite	25/09/2023	5,376.00
To Transfer	07/10/2023	411.82
Debite	11/10/2023	1,200.00
To Transfer	30/10/2023	32,160.00
Debite	09/11/2023	411.82
Debite	10/11/2023	531.00
Debite	08/12/2023	411.82
Debite	09/01/2024	411.82
Debite	29/01/2024	531.00
Debite	30/01/2024	10.00
Debite	10/02/2024	411.82
Debite	28/02/2024	1,511.85
Debite	13/03/2024	411.82
Debite	20/03/2024	29,410.00
NEFT	21/03/2024	1,792.00
NEFT	22/03/2024	23,373.00
NEFT		
		1,02,854.69
		-74,628.00
		-74,628.00
Closing cashbook balance	31/03/2024	
	Difference	

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MPGB	2542	
Opening balance		
As per cashbook		
As per bank	17,37,701.21	
Difference		-17,37,701.21
	<u>Date</u>	<u>Amount</u>
Closing bank balance		7,35,372.60
Less:		
Amount paid as per cashbook but not as per bank		
R & M Tanker	24/04/2023	412.00
National festival celebration expense	24/04/2023	2,00,000.00
Wages	18/05/2023	2,080.00
Wages	29/05/2023	7,275.00
O & M other	20/06/2023	47,880.00
Salary	21/07/2023	15,600.00
SBM information and communication	21/07/2023	70,800.00
Wages	02/08/2023	3,820.00
Park nurseries& Garden	07/08/2023	5,376.00
Wages	18/08/2023	46,035.00
Wages	28/08/2023	205.00
Wages	14/09/2023	13,452.00
Wages	30/10/2023	32,160.00
Wages	09/11/2023	9,069.00
Power and electricity	13/12/2023	35,712.00
Wages	05/02/2024	19,095.00
Bulk purchase electrical store	13/02/2024	1,700.00
wages	15/02/2024	840.00
wages	16/02/2024	6,292.00
Wages	20/03/2024	24,704.00
Wages	20/03/2024	28,856.00
Professional fees	28/03/2024	6,180.00
Professional fees	28/03/2024	3,500.00
		5,81,043.00
Less:		
Amount received as per bank but not in cashbook		
BY cash	04/04/2023	2,48,976.00
BY cash	23/05/2023	3,002.00
BY cash	25/05/2023	278.00
BY cash	14/05/2023	360.00
BY cash	15/05/2023	360.00
BY cash	20/06/2023	1,50,000.00
BY cash	26/06/2023	16,470.00
BY cash	28/06/2023	64,739.00

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BY cash	30/06/2023	182.00
BY cash	12/07/2023	3,305.00
BY cash	01/08/2023	6,849.00
BY cash	14/08/2023	50,000.00
BY cash	14/08/2023	36,192.00
BY cash	25/08/2023	2,356.00
BY cash	15/09/2023	5,508.00
BY cash	20/09/2023	960.00
BY cash	11/10/2023	1,200.00
BY cash	20/10/2023	1,752.00
BY cash	26/10/2023	10,968.00
BY cash	01/11/2023	2,110.00
BY cash	08/12/2023	195.00
BY cash	19/12/2023	3,80,950.00
BY cash	19/12/2023	20,050.00
BY cash	20/12/2023	1,250.00
BY cash	22/12/2023	1,041.00
BY cash	29/12/2023	9,800.00
BY cash	15/02/2024	966.00
BY cash	29/02/2024	1,37,583.00
BY cash	12/03/2024	2,514.00
BY cash	18/03/2024	694.00
BY cash	19/03/2024	679.00
		11,61,289.00
ADD		
Amount received as per cashbook but not in bank		
Excess receipt	22/06/2023	9,756.00
Excess receipt	28/06/2023	14,673.00
Excess receipt	12/07/2023	7,695.00
Excess receipt	31/07/2023	2,139.00
Excess receipt	25/08/2023	2,056.00
Excess receipt	01/09/2023	1,693.00
Excess receipt	25/10/2023	27,842.00
Excess receipt	24/01/2024	9,127.00
Excess receipt	30/01/2024	586.00
Excess receipt	31/01/2024	1,340.00
Excess receipt	01/02/2024	2,575.00
Excess receipt	15/02/2024	28,834.00
Excess receipt	20/02/2024	1,26,866.00
Excess receipt	23/02/2024	1,998.00
Excess receipt	28/02/2024	7,29,475.00
Excess receipt	29/02/2024	5,039.00
Excess receipt	21/03/2024	2,148.00
Excess receipt	27/03/2024	1,260.00
Excess receipt	31/03/2024	4,38,096.00

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		14,13,198.00
Add:		
Amount paid as per bank but not in cashbook		
NEFT	12/04/2023	58,705.00
Bank charges	30/04/2023	151.31
NEFT	12/05/2023	1,596.00
Bank charges	31/05/2023	351.59
NEFT	21/06/2023	5,800.00
NEFT	21/06/2023	7,980.00
Bank charges	30/06/2023	628.10
Bank charges	31/07/2023	34.22
NEFT	31/08/2023	528.00
Bank charges	31/08/2023	309.81
RTGS	01/09/2023	22,800.00
RTGS	04/09/2023	42,112.00
Bank charges	30/09/2023	150.51
Bank charges	30/10/2023	924.00
Bank charges	30/11/2023	73.62
RTGS	12/12/2023	1,45,237.00
Bank charges	31/12/2023	103.22
RTGS	04/01/2024	15,040.00
RTGS	05/01/2024	6,418.00
RTGS	05/01/2024	19,108.00
Bank charges	23/01/2024	118.00
NEFT	16/02/2024	40,780.00
NEFT	16/02/2024	59,206.00
NEFT	29/02/2024	13,920.00
NEFT	22/03/2024	512.00
Bank charges	31/03/2024	221.23
		4,42,807.61
		-8,88,655.00
Closing cashbook balance		-8,88,655.00

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SBI	3170	
Opening balance		
As per cashbook		
As per bank	4,93,275.23	
Difference		-4,93,275.23
	Date	Amount
Closing bank balance	31/03/2024	15,32,807.09
Less:		
Amount paid as per cashbook but not as per bank		
Less:		
Amount received as per bank but not in cashbook		
By cash	04/04/2023	13,110.00
excess receipt	26/05/2023	45.00
Interest	25/06/2023	4,681.22
excess receipt	21/08/2023	1.00
By cash	01/09/2023	85.00
Interest	23/09/2023	6,222.77
Interest	25/12/2023	6,907.01
Interest	23/03/2024	8,480.96
		39,532.96
ADD		
Amount received as per cashbook but not in bank		
excess receipt	05/04/2023	6.00
		6.00
Add:		
Amount paid as per bank but not in cashbook		
Bank charges	29/09/2023	17.70
Bank charges	29/12/2023	17.70
Bank charges	27/03/2024	17.70
		53.10
		10,00,058.00
Closing cashbook balance	31/03/2024	10,00,058.00

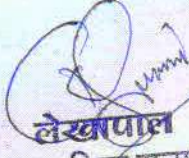
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SBI	7156	
<u>Opening balance</u>		
As per cashbook	-	
As per bank	40,38,251.00	
Difference		-40,38,251.00
	<u>Date</u>	<u>Amount</u>
Closing bank balance	31/03/2024	31,26,675.00
<u>Less:</u>		
<u>Amount paid as per cashbook but not as per bank</u>		
		-
<u>Less:</u>		
<u>Amount received as per bank but not in cashbook</u>		
		-
<u>ADD</u>		
<u>Amount received as per cashbook but not in bank</u>		
		-
<u>Add:</u>		
<u>Amount paid as per bank but not in cashbook</u>		
		-
		-9,11,576.00
Closing cashbook balance	31/03/2024	-9,11,576.00


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HDFC	6661	
Opening balance		
As per cashbook	-	
As per bank	39,60,973.65	
Difference		-39,60,973.65
	Date	Amount
Closing bank balance		51,342.65
Less:		
Amount paid as per cashbook but not as per bank		
Security deposit	07/03/2024	6,50,000.00
		6,50,000.00
Less:		
Amount received as per bank but not in cashbook		
		-
ADD		
Amount received as per cashbook but not in bank		
Contra	23/02/2024	500.00
		500.00
Add:		
Amount paid as per bank but not in cashbook		
Over Paid	09/11/2023	4.00
		4.00
		-45,59,127.00
Closing cashbook balance		-45,59,127.00

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