

NAGAR PARISHAD SANCHI

AUDIT REPORT
FINANCIAL YEAR 2023-24

AUDITORS:
ADC AND COMPANY, CHARTERED
ACCOUNTANTS



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INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of NAGAR PARISHAD SANCHI

Report on the Financial Statements

We have audited the accompanying financial statements of NAGAR PARISHAD SANCHI ("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 provisions of Madhya Pradesh Municipalities Act, 1961 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., 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.

Emphasis of Matters

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

- a) Accounts prepared as per the Manual in lieu of accounting standards for local bodies as issued by Institute of Chartered Accountants of India.



- b) Revenue department's records related to recovery of revenue taxes and other revenue dues has differences with accounting records maintained by accounting department.
- c) Non-maintenance or incomplete registers as prescribed under manual and mentioned at point 3 of annexure 2.
- d) Non availability of grant related records for verification of utilisation and closing balances.

Our opinion is not modified in respect of these matters.

7. We further report that

- a) 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;
- b) 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.
- c) The Receipt & Payment Account deal with by this Report are in agreement with the books of account.
- d) 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.
- e) 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.
- f) The qualification relating to the maintenance of accounts and other matters connected therewith are as stated in the Basis for Qualified Opinion paragraph above.
- g) 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'.


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Reporting on Audit Paras for Financial Year 2023-24

Name of ULB: NAGAR PARISHAD SANCHI

Name of Auditor: **ADC & Company, Chartered Accountants**

<u>S. no.</u>	<u>Parameters</u>	<u>Description</u>	<u>Observation in brief</u>	<u>Suggestions</u>
1	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 fund records should be maintained along with the utilisation certificates to verify the expenditures & balances.
2	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	Required books of accounts as prescribed under MP MAM Should be maintained
3	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	FDR register should also be maintained along with the physical



			of audit report attached	copies of acknowledgments.
4	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	Procedure for Tenders opening and Performance review should be carefully monitored.
5	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 register & loan fund registers should be maintained and balanced regularly with its Utilization Certificate.
6	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	Registers for grant/scheme/loan fund should be maintained to verify the movement of funds and closing balances.
7	Percentage of revenue expenditure (Establishment, salary, Operation & Maintenance) with respect to revenue receipts (Tax & Non Tax). $3,58,08,532.00 / 1,70,98,556.00 : 209.42\%$			
	Percentage of Capital expenditure wrt Total expenditure. $1,80,60,358.00 / 5,38,68,890.00 : 33.53\%$			
8	Whether all the temporary advances have been		Cases of outstanding advances have been outlined in	Register of advance given and adjusted during



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	fully recovered or not.		point no. 3 (3) of report attached.	the year should be maintained.
9	Whether bank reconciliation statements is being regularly prepared		BRS prepared by the ULB	ULB should keep bank wise balancing in the cashbook.

Date: 30/09/2024
UDIN: 24428346BKINOP7380



For ADC & Company
Chartered Accountants

CA Rakshit Deshmukh
(Partner)
MRN - 428346

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Annexure 'I'

Report on Internal Financial Controls over Financial Reporting

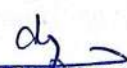
1. Report on the Internal Financial Controls of the NAGAR PARISHAD SANCHI ("the ULB")

We have audited the internal financial controls over financial reporting of NAGAR PARISHAD SANCHI("the ULB") as of March 31, 2024 in conjunction with our audit of the financial statements/receipt & payment statement 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;
- provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted

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- 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.

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.



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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: 30/09/2024



For ADC & Company
Chartered Accountants

CA Rakshit Deshmukh
Partner
MRN – 428346


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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.

Revenue from various sources were recorded in the cashbook and summarised in the receipt and payment statement prepared by the ULB. There was no bifurcation available for revenue recovery against current year due or previous dues. The assigned revenue, compensation and grants could not be verified in the absence of grant registers.

- 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.

- 5) The entries in Cash book shall be verified.

We have verified the entries in cash book on test check basis. However, 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. The opening balance of cashbook was not appropriately brought forward. The closing balance of previous year as per the cashbook and R&P varies with current year opening figures. Hence, we suggest ULB to reconcile the differences and make necessary adjustments.

- 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.

No details with respect to quarterly & monthly targets set for the FY 2023-24 & the revenue recovery against such targets were made available to us. Hence, it was not possible for us to report the revenue recovery against the quarterly and monthly targets and any lapses therein.

- 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.

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

All 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. The payments were summarised in the receipt & payment statement on the basis of cashbook entries. Scheme related payments were not separately maintained and hence the same could not be commented upon.

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


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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.

We have noticed totalling & carry forward mistakes in the cashbook on various dates as summarised in the receipt & payment statement. Some of the figures with high value of totalling mistake has been produced below:

Date	Amount	Issue noticed
01-Apr-23	5,23,505.00	Opening Difference in Canara Bank Account no. 2252
21-Apr-23	16,200.00	Totalling mistake at payment side
08-May-23	10,882.00	Totalling mistake at Receipt side
07-Jun-23	4,16,762.00	Amount not taken in total
05-Oct-23	16,200.00	Carry Forward Mistake
19-Oct-23	3,34,237.00	Amount not taken in total
23-Jan-24	35,400.00	Amount not taken in total
08-Feb-24	59,733.00	Totalling mistake in daily collection
15-Mar-24	96,580.00	Amount not taken in total

- 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.

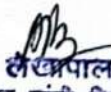
- 8) The auditor shall be responsible for verification of scheme wise/ project wise Utilization Certificate (UC's). UC's shall be tallied with the Receipt & Payment Account and creation of Fixed Asset.

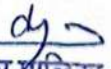
Utilization certificates of various schemes for verification of scheme wise project/ wise Utilization Certificate (UCS) were not provided to us by the ULB. Hence same cannot be commented upon.

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, other than employees, during the year and hence we cannot comment on the same.


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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 Fixed Asset Registers, Security Deposit Registers, Stock Registers, Loan Registers, Investment Registers 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.

As stated in point no. 1 above, stores registers are not provided for verification, so it was not possible for us to verify whether the same is maintained as per Accounting Rules applicable to the urban local Bodies.

- 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.

Employee's wise deduction and adjustment were not made available to us. Hence, it is not possible for us to verify the cases of timely recovery of advances, if any. During the year total advances as per cashbook stood at Rs 35,000/- which was not adjusted or returned before the end of the FY.

- 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 prepared by the ULB and attached with this report/along with the financial statements.

- 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 were not made available to us. The receipts of grant fund were verified on test check basis. Details of grants as per cashbook entries are produced below at the point 6(1) & (2) of this report.




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- 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.
We have verified fixed deposits maintained by the ULB and provided to us for verification, the detail regarding the same is tabled below:-

BANK NAME	FDR NO.	PRINCIPLE VALUE	ROI	MATURITY DATE
SBI	300018	50,00,000.00	7.30%	09/11/2024
SBI	768156	50,00,000.00	7.30%	09/11/2024
SBI	301964	50,00,000.00	7.30%	09/11/2024
SBI	301385	50,00,000.00	7.30%	09/11/2024
SBI	300904	50,00,000.00	7.30%	09/11/2024
SBI	302617	28,00,000.00	5.79%	04/05/2024

- 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.
- 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 FDs are kept at available competitive rates. There were not documents or information provided to us that can substantiate whether alternative investment opportunities were explored or not.


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- 4) Interest earned on FDR/TDR Shall be verified from entries in the cash book.
Interests on FDRs are booked on receipt basis, and on maturity the realized amount is recorded in the cash book.

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.

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

The grant receipts from central government & centrally sponsored scheme have been taken as per cashbook entries and summarised in the receipt & payment statement as follows:

Grants	Received
15th Finance	34,91,379.00
PMAY	1,20,53,000.00
NULM	13,59,786.00
Swachh Bharat Abhiyan	70,900.00
AMRUT	18,231.00

In the absence of grant registers, we cannot verify utilisation and opening, closing balance of central government grant funds.

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

The grant receipts from state government have been taken as per cashbook entries and summarised in the receipt & payment statement as follows:

Grants	Received
State Finance Commission	31,36,000.00
Road Development	7,47,854.00
Mulbhoot	19,60,731.00
Apda Prabandhan	55,63,000.00
Special Purpose Grant	60,00,000.00
Grant For E Rishka	15,00,000.00
Solar City	61,00,000.00
Special Fund for ULB	27,97,000.00
MLA LAD	65,700.00
CM Urban Infra	12,50,000.00





SBA	10,00,000.00
Other Grant	2,90,000.00

In the absence of grant registers, we cannot verify utilisation and opening, closing balance of state government grant funds.

During the year Rs. 20 Lakh was refund to state government under the kayakalp grant.

- 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. Loan was repaid during the year on quarterly basis. However, the bifurcation between interest and principal amount was not recorded in cashbook, hence the closing outstanding cannot be commented upon. Also, 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 is as follows:

Quarter	Total Payment
Quarter-1	90,559.00
Quarter-2	89,314.00
Quarter-3	88,187.00
Quarter-4	86,591.00

Above loan was utilised for CM adhosanrachna scheme.

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

The diversion of funds could not be comment upon in absence of grant utilisation records.


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नगर परिषद सांची





Non recovery of taxes

Urban Local Bodies (ULB) earns revenue from their own resources through taxes, rent, fees, issue of licenses etc. In test check of NAGAR PARISHAD SANCHI as of 31 March 2024 a sum of Rs 20.12 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.

Non Recovery of dues-As per Revenue departments records

(Amount in Lakhs)

Sl. No	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
1	Sampatti Kar	5.97	5.92	0.05	9.24	4.43	4.81	10.36	4.86
2	Samekit Kar	1.60	1.29	0.31	2.01	0.95	1.07	2.24	1.37
3	Nagar Vikas Upkar	1.41	1.41	0.00	2.04	0.96	1.07	2.38	1.07
4	Siksha Upkar	1.97	1.97	0.00	3.41	1.91	1.50	3.88	1.50
5	Shop Rent	3.78	2.40	1.38	4.81	2.67	2.14	5.07	3.52
6	Water Tax	17.75	17.68	0.07	16.67	10.91	5.75	28.59	5.82
7	SWM	1.77	0.72	1.05	1.80	0.88	0.92	1.61	1.97
	Total	34.25	31.40	2.85	39.98	22.72	17.26	54.11	20.12
	Total Un-Recovered amount								20.12

There are variations in the recovery amount as per revenue department wasooli patrak and accounts department cashbook entries. The clarification for such differences were not provided.



For ADC & Company
Chartered Accountants

Date: 30/09/2024

CA Rakshit Deshmukh
Partner
MRN - 428346

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नगर पंचायत, सांची, जिला रायसेन

मुख्य नगर पालिका अधिकारी
नगर पंचायत सांची

Name of ULB
Nagar Parishad Sanchi
ADC & Company

Annexure C
Amf in labhs

S.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	8.57	10.36	20.86	Collection % w.r.t. total dues is	68.06%	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.
2	Samekta Kar	1.52	2.24	47.63	Collection % w.r.t. total dues is	62.00%	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.
3	Nagar Vikas Upkar	1.98	2.38	20.11	Collection % w.r.t. total dues is	68.87%	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.
4	Saksha Upkar	3.17	3.88	22.28	Collection % w.r.t. total dues is	72.12%	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.
Total		15.23	18.85							
Gair-Rajaswa wasooli										
5	Shop Rent	3.61	5.07	40.33	Collection % w.r.t. total dues is	58.97%	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.
6	Water Tax	16.75	28.59	70.66	Collection % w.r.t. total dues is	83.08%	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.
7	SWM	3.65	1.61	-55.99	Collection % w.r.t. total dues is	44.97%	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		24.01	35.27							
Grand Total		39.25	54.11							

Recovery of revenue were taken from wasooli patrak of the ULB. There are variations in the recovery amount as per revenue department wasooli patrak and accounts department cashbook entries. The clarification for such differences were not provided.



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मुख्य नाप यालाक सचिवरी
कान बरिष्ठ सचिव

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	Bhopal	Raisen	Sanchi	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
26,38,008.00	-	18,35,747.00	7,16,658.00	1,16,42,127.00	-	2,66,016.00

*Property Tax includes samekita kar, siksha kar & vilas upkar

Capital receipts			Total Receipts
Capital receipts	Central Finance Commission receipts	State Finance Commission receipts	Other Grants
13	14	15	16
-	34,91,379.00	31,36,000.00	4,07,76,202.00
			17
			6,45,02,137.00

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
1 99 67 128 00	14 66 887 00	1 43 74 517 00	3 009 00	8 04 928 00	3 54 651 00	1 80 60 358 00	5 50 31 478 00

Loan repayment : Total payment amount shown above, as the bifurcated details of interest & principle were not made available to us.



Auditor
FRN: 024465C
MRN: 428346

ADC & Company

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 नमः परमेश्वर, सावित्री, जिला रायसेन

NAGAR PARISHAD SANCHI
RECEIPT & PAYMENT STATEMENT
1-Apr-23 to 31-Mar-24

Receipts	Amount	Payments	Amount
Opening Balance	4,64,92,004.00	Establishment Expenses	
Tax Revenue Receipts		Remuneration & Fees Councillors	4,99,236.00
Property Tax C.Y.	17,70,518.00	Arrears Salary	12,25,505.00
Receivable Property Tax	1,58,493.00	Leave Encashment	52,521.00
Samekit Kar C.Y.	1,72,480.00	Salary	1,75,08,101.00
Education Cess C.Y.	3,19,696.00	Daily Wages	6,81,765.00
Urban Development Cess C.Y.	2,16,821.00		
Assigned Revenues & Compensation		Administrative Expenses	
Stamp Duty on Transfer of Properties	5,16,322.00	Web, Internet	13,400.00
Compensation in Lieu of Octroi	99,10,830.00	Postage Expenses	1,000.00
Samekit Anudhan	12,14,975.00	Newspapers	37,392.00
Rental Income from Municipal Properties		Books	2,495.00
Receivable Rent-Current Year	3,85,974.00	Printing Expenses	52,333.00
Rent From Markets	1,36,520.00	Stationery	1,56,442.00
Mutation Fee	11,700.00	Computer Stationery & Consumables	1,400.00
Rent Lease of Land for Temporary	1,82,464.00	Legal Fees	57,000.00
Fees & User Charges		Consultancy Fees, Charges	91,400.00
Receivable Water Tax C.Y.	16,49,617.00	DPR	2,18,031.00
Birth&Death Registrat. Fee(Vital/Statistic)	8,380.00	Other Professional Fees	14,620.00
Fee-Copy of Certificate/extract	1,150.00	Advertisement Expenses	4,23,568.00
Penalty & Fine Other	8,210.00	Publicity Expenses	2,09,594.00
Advertisement Fees	8,000.00	National Festival Celebration Expense	1,52,468.00
Fee Rti Act	20.00	Religious Festival Celebration Expense	23,500.00
Septic Tank Cleaning Charges	23,400.00	Prize & Felicitation Function Exp.	12,244.00
Funeral Van (Hearse) Charges	47.00		
Charges for Supply of Water By Tankers	4,460.00	Operations & Maintenance	
User Charges-Solid Waste Management	1,13,964.00	Bulk Purchase of Power-Electricity	51,23,649.00
User Charge-Fire Extinguishing	1,000.00	Bulk Purchase of Power-Fuel	12,49,124.00
User Charges-E Charging Vehicle	17,499.00	Sanitation/Conservancy Material	8,03,668.00
Sale & Hire Charges		Bulk Purchase-Engineering Store	5,95,610.00
Sale Electricity	92,000.00	Bulk Purchase-Electrical Store	7,03,464.00
Sale of Tender Papers	1,49,342.00	Bulk Purchase-Others	6,06,223.00
Sale of Ration Card & Other Forms	3,575.00	Hire Charges Of Machineries	3,07,134.00
Interest Earned		Hire Charges Vehicle	3,68,144.00
Interest-Saving Bank Account	21,099.00	Hire Charges-Others	71,466.00
		Tent Kiraya	2,11,852.00
Grants-Central Govt.		Concrete Roads	1,89,680.00
Central Finance Commission	34,91,379.00	Other Roads	78,102.00
Grant Gol-RAY/HFA	1,20,53,000.00	Open Drains	95,452.00
Grant Gol-NULM	13,59,786.00	Water Ways	8,69,661.00
Gol-Swach bharat Abhiyan	70,900.00	R&M-Water-Pump	20,000.00
Gol-AMRUT	18,231.00	R&M Water-Pipeline	20,830.00
Grants-State Govt.		Handpump	38,742.00
Grants From State Finance Commission	31,36,000.00	Public Lighting	31,500.00
Grants for Road Development	7,47,854.00	R & M-Public Light-LED	2,41,290.00
Grant Go Mp Mulbhoot	19,60,731.00	Parks, Nurseries & Gardens	5,015.00
Special Fund for Apda Prabandhan (SDRF)	55,63,000.00	Painting Work	1,14,276.00
Special Fund for Paratayan Sthal	60,00,000.00	Office Buildings(R&M)	5,900.00
Special Fund for E Riksha	15,00,000.00	R & M-Boundary Wall & Fencing	62,796.00
Grant fund for Solar City	61,00,000.00	R&M Other Structure	13,250.00
Grant GoMP-Special Fund for ULBs	27,97,000.00	Trucks	2,09,204.00
MLA LAD (Local Area Development Funds)	65,700.00	Tankers	11,890.00
CM Urban Infra Development Scheme	12,50,000.00	Fire Tenders	5,72,239.00
Other Grants	2,90,000.00	R&M Tractor	40,000.00
GoMP-Swach bharat Abhiyan	10,00,000.00	R&M Vehicle Others	8,02,697.00
		Computers	85,521.00
Other Income		Photo-Copiers	4,575.00
Deposits Forfeited	88,670.00	R & M-Other Office Equipment	42,190.00
Misc Income	14,524.00	R & M-CC TV system	2,500.00
Totalling Mistake	1,49,192.00	R&M Motor Pump	5,11,320.00
		Testing & Inspection Charges	1,34,600.00
		Garbage & Clearance Expenses	53,155.00
		O & M-Others	77,798.00
		Interest & Finance Charges	
		Consolidated Bank Charges	3,009.00

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		Programme Expenses	
		M.P. Election Expenses	25,124.00
		Consolidated Own Programme	7,79,804.00
		Revenue Grants, Contribution and Subsidies	
		Education & Training Programme Expense	1,65,800.00
		NULM	13,59,786.00
		SBM-Information and Communication & Education	2,38,500.00
		HFA-Beneficiary Pmay	1,20,53,000.00
		PFMS-Anugrahy Sahita	41,600.00
		Grant refund	
		Kayakalp	20,00,000.00
		Loans from Banks & Other Financial Institutions	
		HUDCO Loan	3,54,651.00
		Deposits Received	
		Security Deposit	2,98,242.00
		Other Liabilities	
		Recovery Payable GPF Deduction	24,000.00
		Gst	1,42,810.00
		TDS On Contractor/supplier	3,07,832.00
		Capital Expenditure	
		Water Pipeline-ACC	1,75,956.00
		Public Light-Transformer	6,29,615.00
		Public Light Fitting-LED	47,40,670.00
		Motor Pump	3,00,993.00
		Plant & Machinery	11,500.00
		Vehicle other	12,50,324.00
		TV	49,000.00
		CC TV system	42,800.00
		Building-Community Hall	1,05,892.00
		Building-Bus Stand	1,53,186.00
		Building-Boundary Wall	2,58,228.00
		Shed Nirman	1,35,967.00
		Building-Chabutra	1,28,949.00
		Roads & Bridges-Concrete Road	24,47,626.00
		Roads & Bridges-Paving Blocks work	4,03,980.00
		Sewerage and Drainage-Drain-Open	4,92,330.00
		Solar City capital expenditure	64,56,917.00
		CWIP Spl. Fund-Other Fixed Assets	20,000.00
		Building-Burial /Cremation	1,55,723.00
		Building-Chabutra	1,00,702.00
		Advance	
		Advance to employees	35,000.00
		Fixed Deposit	
		SDRF FDR	2,78,00,000.00
		Closing Balance	1,17,48,479.00
Total	11,12,46,527.00	Total	11,12,46,527.00

For Nagar Parishad Sanchi
Chief Municipal Officer

Accounts Officer

[Signature]
मुख्यापाल
नगर परिषद, संची, जिला गणेशगढ़

[Signature]
नगर परिषद संची



NAGAR PARISHAD SANCHI
FY 2023-24
BANK RECONCILIATION STATEMENT

Bank Name	Account Number	Closing As per Cash Book	Closing As per Bank	Difference
CBI	2016	16,74,869.00	17,23,699.39	48,830.39
CBI	5254	15,53,186.00	15,98,469.55	45,283.55
PNB	2973	20,910.00	21,482.00	572.00
AU BANK	3546	(6,04,898.00)	13,83,181.00	19,88,079.00
SBI	481	77,72,574.00	77,03,237.19	(69,336.81)
CANARA	2552	93,412.00	37,083.53	(56,328.47)
CANARA	6443	10,92,526.00	10,96,985.00	4,459.00
CANARA	3457	54,634.00	56,235.00	1,601.00
	Total	1,16,57,213.00	1,36,20,372.66	19,63,159.66


मुख्य नगर पालिका अधिकारी
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मुख्य नगर पालिका अधिकारी
नगर परिषद सन्धी



Nagar Parishad Sanchi BRS FY 2023-24

CBI	2016	
Opening balance		
As per cashbook	16,74,869.00	
As per bank	16,74,869.50	
Difference		(0.50)
	Date	Amount
Closing bank balance		17,23,699.39
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
Interest received	27/05/2023	12,109.00
Interest received	26/08/2023	12,197.00
Interest received	25/11/2023	12,285.00
Interest received	24/02/2024	12,303.00
		48,894.00
ADD		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
SMS Charges	24/02/2024	64.11
		64.11
		16,74,869.00
Closing cashbook balance		16,74,869.00
		-


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Nagar Parishad Sanchi BRS FY 2023-24

CBI	5254	
Opening balance		
As per cashbook	15,53,186.00	
As per bank	15,53,186.55	
Difference		(0.55)
	Date	Amount
Closing bank balance		15,98,469.55
Less:		
Amount paid as per cashbook but not as per bank		
Less:		
Amount received as per bank but not in cashbook		
Interest received	27/05/2023	11,230.00
Interest received	26/08/2023	11,311.00
Interest received	25/11/2023	11,392.00
Interest received	24/02/2024	11,409.00
		45,342.00
ADD		
Amount received as per cashbook but not in bank		
Add:		
Amount paid as per bank but not in cashbook		
SMS Charges	01/05/2023	59.00
		59.00
		15,53,186.00
Closing cashbook balance		15,53,186.00


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Nagar Parishad Sanchi BRS FY 2023-24

PNB	2973	
Opening balance		
As per cashbook	20,910.00	
As per bank	20,910.00	
Difference		-
	Date	Amount
Closing bank balance		21,482.00
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
Interest received	08/06/2023	142.00
Interest received	04/09/2023	143.00
Interest received	06/12/2023	143.00
Interest received	07/03/2024	144.00
		572.00
ADD		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
		-
		20,910.00
Closing cashbook balance		20,910.00
		-


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 नगर परिषद सांची



Nagar Parishad Sanchi BRS FY 2023-24

AU Small Bank	3546	
Opening balance		
As per cashbook	75,46,189.00	
As per bank	75,46,189.00	
Difference		-
	<u>Date</u>	<u>Amount</u>
Closing bank balance		13,83,181.00
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
Interest received	31/05/2023	11,464.00
NEFT	19/05/2023	10,00,000.00
Interest received	30/06/2023	4,653.00
Interest received	31/07/2023	2,196.00
Interest received	31/08/2023	1,594.00
Interest received	30/09/2023	1,549.00
Interest received	31/10/2023	1,608.00
Interest received	30/11/2023	1,562.00
Interest received	31/12/2023	1,621.00
NEFT	17/01/2024	9,60,000.00
Interest received	31/01/2024	3,897.00
Interest received	31/03/2024	5,935.00
		19,96,079.00
ADD		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
NEFT	20/06/2023	8,000.00
		8,000.00
		-6,04,898.00
Closing cashbook balance		(6,04,898.00)
		-

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Nagar Parishad Sanchi BRS FY 2023-24

sbi	0481	
Opening balance		
As per cashbook	3,40,78,135.00	
As per bank	3,40,78,135.02	
Difference		(0.02)
	Date	Amount
Closing bank balance		77,03,237.19
Less:		
Amount paid as per cashbook but not as per bank		
O&M Other	15/06/2023	8,000.00
R&M Motor Pump	02/11/2023	34,120.00
Bulk Purchase Electrical Store	02/11/2023	14,965.00
Remuneration & Fees Councillors	05/12/2023	20,236.00
Hire Charges Vehicle	11/12/2023	3,850.00
R&M vehicle other	14/03/2024	10,530.00
Stationery	14/03/2024	6,235.00
Hire Charges Vehicle	14/03/2024	7,000.00
		1,04,936.00
Less:		
Amount received as per bank but not in cashbook		
Transfer	26/04/2023	30,000.00
Transfer	27/04/2023	809.00
Excess Receipt	30/04/2023	20.00
Transfer	31/05/2023	8,592.00
Transfer	09/06/2023	12,000.00
Transfer	25/07/2023	5.00
Carry Forward Mistake	30/09/2023	18,831.00
Excess Receipt	02/02/2024	18,600.00
Excess Receipt	02/02/2024	5,075.00
Excess Receipt	15/02/2024	20,341.00
		1,14,273.00
ADD		
Amount received as per cashbook but not in bank		
Excess Receipt	03/07/2023	299.00
Excess Receipt	01/02/2024	16,502.00
Excess Receipt	08/02/2024	12,898.00
Excess Receipt	08/02/2024	2,275.00
Excess Receipt	08/02/2024	12,903.00
Excess Receipt	09/02/2024	10,683.00
Excess Receipt	09/02/2024	4,627.00
Excess Receipt	12/02/2024	10,900.00


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 नगर परिषद सांची



		71,087.00
Add:		
Amount paid as per bank but not in cashbook		
NEFT	31/05/2023	5,000.00
NEFT	07/06/2023	10,459.00
Transfer	02/08/2023	49,000.00
Transfer	07/11/2023	3,780.00
Transfer	14/03/2024	2,800.00
Transfer	14/03/2024	4,000.00
Transfer	14/03/2024	2,240.00
Transfer	15/03/2024	96,580.00
Transfer	15/03/2024	43,600.00
		2,17,459.00
		77,72,574.17
Closing cashbook balance		77,72,574.00
		-0.17


हैखापाल
 सहायक परिषद, सांची, जिला रायसेन


 मुख्य नगर पालिका अधिकारी,
 नगर परिषद सांची



Nagar Parishad Sanchi BRS FY 2023-24

Canara Bank	2552	
Opening balance		
As per cashbook	5,23,505.00	
As per bank	5,23,505.53	
Difference		(0.53)
	Date	Amount
Closing bank balance		37,083.53
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
Deposited	13/06/2023	60.00
Deposited	05/07/2023	36.00
Deposited	31/07/2023	6,637.00
Deposited	16/08/2023	2.00
Deposited	31/10/2023	953.00
Deposited	31/01/2024	269.00
		7,957.00
ADD		
Amount received as per cashbook but not in bank		
Excess receipt	13/04/2023	14,048.00
Excess receipt	11/06/2023	58.00
Excess receipt	20/06/2023	7.00
Excess receipt	29/09/2023	24,403.00
Excess receipt	07/12/2023	4,000.00
		42,516.00
Add:		
Amount paid as per bank but not in cashbook		
GPF	25/07/2023	21,180.00
Bank charges	18/08/2023	295.00
Bank charges	18/08/2023	295.00
		21,770.00
		93,412.00
Closing cashbook balance		93,412.00
		-


 लेखापाल
 नगर परिषद, संची, जिला रायसेन


 मुख्य नगर पालिका अधिकारी
 नगर परिषद संची



Nagar Parishad Sanchi BRS FY 2023-24

Canara Bank	6432	
<u>Opening balance</u>		
As per cashbook	10,40,576.00	
As per bank	10,40,576.00	
Difference		-
	<u>Date</u>	<u>Amount</u>
Closing bank balance		10,96,985.00
<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>		
Cash deposit	12/12/2023	4,459.00
		4,459.00
<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>		
		-
		10,92,526.00
Closing cashbook balance		10,92,526.00
		-


 निष्ठापाल
 जम्मा निषद, सांची, जिला रायसेन


 जम्मा निषद, सांची, जिला रायसेन
 जम्मा निषद, सांची, जिला रायसेन



Nagar Parishad Sanchi BRS FY 2023-24

Canara Bank	3457	
Opening balance		
As per cashbook	54,634.00	
As per bank	54,634.00	
Difference		-
	Date	Amount
Closing bank balance		56,235.00
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
Interest received	30/04/2023	386.00
Interest received	31/07/2023	402.00
Interest received	31/10/2023	405.00
Interest received	31/01/2024	408.00
		1,601.00
ADD		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
		-
		54,634.00
Closing cashbook balance		54,634.00
		-


 हेड ऑफिस
 नगर पंचायत, सांची, जिला रायसेन


 नगर पंचायत सांची
 नगर पंचायत सांची

