

SRAM & Co.

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**CHARTERED
ACCOUNTANTS**

AUDIT REPORT

TO,
THE CHIEF MUNICIPAL OFFICER,
NAGAR PARISHAD SONKATCH,
DIST DEWAS (M. P.)

AUDIT REPORT OF NAGAR PARISHAD SONKATCH DIST. DEWAS (M. P.)

We have examined the attached Balance Sheet of **NAGAR PARISHAD SONKATCH DISTRICT DEWAS (M.P.)** as at **31st March' 2021** and the Provisional Income/Expenditures Account Receipt & Payment for the year for the year ended on that date and report that:

Our observation and suggestions are mentioned in the Annexure enclosed

Subject to Annexure

- 1) Pending entry shown in Bank reconciliation statement should be adjusted immediately. Pending entry should be passed in Books immediately.
- 2) We have obtained all the information and explanation, which to the best of our knowledge & belief were necessary for the purpose of audit.
- 3) The Receipt & payment A/c and Income and Expenditure Account referred to in this report are in agreement with the books of account as maintained.
- 4) In our opinion and to the best of our Information and according to the explanations given to us Receipt & Payment A/c and Income and Expenditure Account deal with by this report are true and correct:
 - (a) In so far as it relates to the Balance Sheet of the state of affairs as at **31.03.2021**.
 - (b) In so far as it relates to the Income and Expenditure A/c of the excess of Income over the expenditure of the year Ended on that date.

PLACE : UJJAIN (M.P.)

DATED : 04 MAR 2022

UDIN : 22537540 AEF DBM4691

CHARTERED ACCOUNTANT

For : SRAM & Co.
Chartered Accountants


PARTNER

ANNEXURE "B"

REVISED ABSTRACT SHEET FOR REPORTING ON AUDIT PARAS FOR FINANCIAL YEAR 2020-21

Name of ULB : NAGAR PARISHAD SONKATCHH DIST. DEWAS

Name of Auditor : S R A M & Co., Chartered Accountant

Sr. No.	Parameters	S.No.	Description	Observation in Brief	Suggestions
1	AUDIT OF REVENUE	(i)	The auditor is responsible for of revenue from various sources.	Revenue receipt checked as Nagar Parishad put up to us.	Receipts amount found correct.
		(ii)	He is also responsible to check the revenue receipts from the counterfiles of receipt books and verify that the money received is duly deposited in respective bank account.	Some time the collected amount were not deposited in same day or next day, same was deposited in bank 2nd or 3rd day.	Amount of receipts deposited on the same day or next day.
		(iii)	Percentage of revenue collection increase/decrease in various heads in property tax, Samekit Kar, Shiksha Upakar Nagariya Vikasa Upkar and other tax, compared to previous year shall be part of report	The same was show in annexure "C"	Growth of recovery of taxes is good and appreciable, but over all recovery is unsatisfactory.
		(iv)	Dealy beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO	It is conform by us and same was found correct,same was knowledge in CMO.	Rigth now such banks collect daily collection in evening hours, so CMO open bank account in bank.
		(v)	The entries is cash book shall be verified	Checked and verified by us.	It is to suggest the amount of receipt entered in cash book properly
		(vi)	The auditor shall specifically mention in the report, the revenue recovery against the quarterly and monthly targets. Any lapses is revenue recovery shall be part of the report.	During the audit it is observed that there is no monthly and quarterly revenue recovery target is available from the nagar Parishad.	It is to suggest that monthly and quarterly recovery target is to fixed for staff and give reward \ incentive for his achivement of target.
		(vii)	The auditor shall verify the interest income from FDR's and verify that interest income is delay and timely accounted for in cash book.	It is observed that interest income from FDR not taken yearly in cash book, at the time of maturity of FDR it is entered in cash book.	It is to suggest that Yearly Interest certificate collect from respective bank and entered the amount in Interest in cash book

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2	AUDIT OF EXPENDITURE	(viii)	The cases where, the investments are made on lesser interest rates shall be brought to the notice of the Commissioner/CMO	No. any case found during the audit	
		(i)	The auditor is responsible for audit of expenditure under all the schemes.	Expenditure under all schemes and other expenses are verified as per cash book and vouchers which is produce before us.	it suggests that schemes expenditure goes over from the available amount, which is shown as expenditure by ULB his own fund.
		(ii)	He is also responsible for cheking the entries in cash book and verifying them from relevant vouchers.	All entries check with voucher which is produce before us.	It is suggests that all expenditure were book in cash books at Gross amount and deduction are taken as credit and the time of payment of dedcutions are debited in cash books
		(iii)	He should also check monthly balances of the cash book and guide the accountant to rectify errors, in any	No. any case found during the audit	It is also suggest that opening balance in the cash book taken from the previous year cash book closing balance.
		(iv)	He shall be varify 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 any Com,missionary/CMO.	during the audit it is observed that in some one or two scheme fund is limited but expenditure gone out of limit	it is suggests that schemes expenditure goes over from the available amount, which is shown as expenditure by ULB his own fund.
		(v)	He shall also verify that the expenditure is accordance with the guidelines, directives acts and rules issued by Government of India/State Government.	All expepditure is made accordance with the guideline which is diective as per and act and rules of govt of india \ state Government.	
		(vi)	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.	All the sanctions were appropriate and as per the Imanner prescribed by the governing authority of Nagar Parishad.	



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3	AUDIT OF BOOKING KEEPING	<p>(vii) All the case where appropriate sanctions have not been obtained shall be reported and the compliance of audit observations shall be ensured during the audit. Non compliances of audit paras shall be brought to the notice of Commissioner/CMO.</p> <p>(viii) The auditor shall be responsible for verification of scheme project wise Utilization Certificates (UC's) UC's shall be tallied with the income & expenditure records and creation of fixed Asset.</p> <p>(i) The auditor is responsible for audit of all the books of accounts as well as stores.</p> <p>(ii) He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to Urban Local Bodies. Any discrepancies shall be brought to the notice of Commissioner/CMO.</p> <p>(iii) The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances. All the cases of non recovery shall be specifically mentioned in audit report.</p>	<p>All the sanctions were appropriate and as per the manner prescribed by the governing authority of Nagar Parishad.</p> <p>Project wise grant received and its Utilization Certificates during the financial year found correct.</p> <p>All the Books of Accounts as well as stores verified as produce before us,</p> <p>All the Books of Accounts & stores except the attendance register are maintained as per accounting rules applicable to urban local bodies, No discrepancy found</p> <p>Advance and other register verified by as produce, all the advances are recovered timely.</p>	<p>Fixed Assets register not found, It is to suggest that Fixed Assets Register were made properly</p> <p>It is to suggest that cash book maintained as double entry system and entry in cash book entered properly.</p>
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(iv)	Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned. If bank reconciliation statements are not prepared, the auditor will help in the preparation of BRS.	Bank reconciliation statement (BRS) were not prepared by Nagar Parishad. We prepare all Bank Reconciliation statements. It is also found that in some account opening balance diff. observed, same was not cleared.	It is suggested that Accountant of Nagar Parishad Bank reconciliation statement prepare as monthly basis and if any doubt in reconciliation, we are help every time. As well as we are not prepare bank reconciliation statement due to non availability of bank statement.
(v)	He Shall be responsible for verifying the entries in the Grant register. The receipts and payments of grant shall be duly verified from the entries in the cash book.	During the audit Grant register not verify by us, because same was not produce to us for verification, it is also observed that Grant in aid taken in books but head not found.	It is to suggest that if same was not maintained by Nagar Parishad, therefore it is maintained next time and all necessary entry made in register.
(vi)	The auditor shall verify the fixed asset register from other records and discrepancies shall be brought to the notice of Commissioner/CMO.	Fixed Assets register is not maintained by Nagar Parishad therefore we couldn't verify	It is suggests that Fixed assets register maintained properly, all asstes were entered in register as well as CWIP, if any asstes is converted from CWIP to asstes were tranfer entey made in register
(vii)	The auditor shall reconcile the accounts of receipt and payments especially for project funds.	The accounts of receipts & Payment including project for project fund are duly reconciled	
(i)	The auditor is responsible for audit of all Fixed deposits and term deposits.	We have audited all the fixed deposits and other deposits.	
(ii)	It shall be ensured that proper records of FDR's are maintained and all renewals are timely done.	Proper records for the same are maintained but renewals are timely done.	
(iii)	The cases where FDR's/TDR's are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO.	No, any case found during the audit	

4 AUDIT OF FDR


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5	<u>AUDIT OF TENDERS/BIDS</u>	<table><tr><td>(iv)</td><td>Interest earned on FDR/TDR shall be verified from entries in the cash book.</td><td>All such entries were duly verified from cash book.</td><td>It is to suggest that Yearly Interest certificate collect from respective bank and entered the amount of Interest in cash book</td></tr><tr><td>(i)</td><td>The auditor is responsible for audit of all tenders/bids invited by the ULB's.</td><td>All the tenders/bids invited by the ULB's have been audited by us.</td><td></td></tr><tr><td>(ii)</td><td>He Shall check whether competitive tendering procedures are followed for all bids.</td><td>competitive tendering procedures were followed for all the bids.</td><td></td></tr><tr><td>(iii)</td><td>He shall verify the receipts of tender fee/bid processing guarantee both during the construction and maintenance period.</td><td>The receipts of tender fee/bids processing fees\ performance guarantee both during the construction & maintenance period were duly verified by us.</td><td></td></tr><tr><td>(iv)</td><td>The bank guarantees, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing bank.</td><td>No, any case found during the audit</td><td></td></tr><tr><td>(v)</td><td>The conditions of BG's shall also be verified any BG with any such conditions which is against the interest of the ULB shall be verified and brought to the notice of Commissioner/CMO.</td><td>No, such case was noticed.</td><td></td></tr><tr><td>(vi)</td><td>The case of extension of BG's shall be brought to the notice of Commissioner/CMO proper guidance to extend the BG's shall also be given to ULB.s.</td><td>All the contract closures were verified</td><td></td></tr><tr><td>(i)</td><td>The auditor is responsible for audit of grant by Central Government and its utilization.</td><td>We have audited the grant given by Central Government & State Government.</td><td>All Grant Amount taken in books but register of grant received not maintained, and letter of grant also not found in record, therefore we are unable to reconciled of grant which is received form Government.</td></tr><tr><td>(ii)</td><td>He is responsible for audit of grant received from State Government and its Utilization.</td><td>They all were appropriate recorded & utilized as per the rules & regulations made from Urban local bodies.</td><td></td></tr></table>	(iv)	Interest earned on FDR/TDR shall be verified from entries in the cash book.	All such entries were duly verified from cash book.	It is to suggest that Yearly Interest certificate collect from respective bank and entered the amount of Interest in cash book	(i)	The auditor is responsible for audit of all tenders/bids invited by the ULB's.	All the tenders/bids invited by the ULB's have been audited by us.		(ii)	He Shall check whether competitive tendering procedures are followed for all bids.	competitive tendering procedures were followed for all the bids.		(iii)	He shall verify the receipts of tender fee/bid processing guarantee both during the construction and maintenance period.	The receipts of tender fee/bids processing fees\ performance guarantee both during the construction & maintenance period were duly verified by us.		(iv)	The bank guarantees, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing bank.	No, any case found during the audit		(v)	The conditions of BG's shall also be verified any BG with any such conditions which is against the interest of the ULB shall be verified and brought to the notice of Commissioner/CMO.	No, such case was noticed.		(vi)	The case of extension of BG's shall be brought to the notice of Commissioner/CMO proper guidance to extend the BG's shall also be given to ULB.s.	All the contract closures were verified		(i)	The auditor is responsible for audit of grant by Central Government and its utilization.	We have audited the grant given by Central Government & State Government.	All Grant Amount taken in books but register of grant received not maintained, and letter of grant also not found in record, therefore we are unable to reconciled of grant which is received form Government.	(ii)	He is responsible for audit of grant received from State Government and its Utilization.	They all were appropriate recorded & utilized as per the rules & regulations made from Urban local bodies.		<div>मुख्य नगर पालिका अधिकारी</div> <div>नगर परिषद सोनफळ</div>
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6	<u>AUDIT OF GRANT & LOAN</u>		<div>SRAM & CO. * CHA * JAIN</div> <div>M/S.</div>																																				

		(iii)	He shall perform and loans provided for physical infrastructure and is Utilizations During this auditor shall specificallt comment on the revenue mechanism i.e. whether the asset created out of the loan has generate the descied revenue of not. He shall also comment on the possible reasons for not generation of revenue.	No such loan taken by Nagar	
7	INCIDENCES RELATING TO DIVERSION OF FUNDS FROM CAPITAL RECEPTS/GRANT/LOANS TO REVENUE NATURE EXPENDITURE AND FROM ONE SCHEME/PROJECT TO ANOTHER	(iv)	The auditor shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure and from one scheme/project to another.	No any case found during the audit.	
8	ANY OTHER	a)	Percentage of Revenue Expenditure, (Establishment Salary, Operation & Maint.) with respect to Revenue Receipts (Tax and non	65.05%	
		b)	Percentage of Capital Expenditure with respect to Total Expenditure	1.34%	

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For : SRAM & Co.
Chartered Accountants

Seal & Signature of Auditor

Shankar
PARTNER

ANNEXURE "C"

REVISED ABSTRACT SHEET FOR REPORTING ON AUDIT PARAS FOR FINANCIAL YEAR 2020-21

Name of ULB : NAGAR PARISHAD SONKATCH DIST. DEWAS
Name of Auditor : S R A M & Co., Chartered Accountant

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
1	Audit of Revenue			
राजस्व कर वसूली				
		Year 2019-20	Year 2020-21	% of Growth
(i)	सम्पत्तिकर	260478.00	410739.00	57.69
(ii)	सम्पत्तिकर बकाया	42192.00	344607.00	716.76
(iii)	समेकित कर	51181.00	101967.00	99.23
(iv)	समेकित कर बकाया	60170.00	188600.00	213.45
(v)	नगरीय विकास उपकर	77716.00	112710.00	45.03
(vi)	नगरीय विकास उपकर बकाया	17607.00	116882.00	563.84
(vii)	शिक्षा उपकर	65074.00	92157.00	41.62
(viii)	शिक्षा उपकर बकाया	1436.00	56981.00	2757.94
(ix)	स्वच्छता कर चालू	0.00	41040.00	
(x)	स्वच्छता कर बकाया	0.00	69360.00	
	कुल योग	575854.00	1535043.00	1737.60
गैर राजस्व वसूली				
(i)	मवन भूमि किराया	907636.00	1481149.00	63.19
(ii)	जल उपभोक्ता प्रभार बकाया	482420.00	663223.00	37.48
	जल उपभोक्ता प्रभार चालू	495210.00	641249.00	29.49
	कुल योग	1885266.00	2785621.00	47.76
	महायोग	2461120.00	4320664.00	75.56
				Over all Recovery rate satisfied



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2	Audit of Expenditure	The voucher files are properly maintained by nagar parishad and the expenditure made are properly sanctioned.	In some of the instances tax rates are not properly charged by the parishad, further due to totalling errors in the bills excess payment has been observed.	The municipality should cut out the worthless expenditures like over advertisements in newspaper than the occasion demands & Conveyance by public transport should be encouraged.
3	Audit of Book Keeping	The nagar parishad has properly maintained books of accounts, and records related to daily transactions.	The municipality is following cash basis of accounting which is not prescribed as per MPMAM guidelines.	Double entry system accounting system should be adopted by the municipality.
4	Audit of FDR	Nagar Parishad has made investment in FDR	Interest Certificates from bank should be collected in order record correct interest amount for the year.	Separate Register for FDR should be maintained mentioning the due date of each FDR.
5	Audit of Tenders/Bids	Competative Tendering procedures are followed by nagar parishad.	While vouching the Tender/Bids files it was observed that the evidence proofs such as PAN card, Firm Registration Certificate, Tax Returns of the assessee were	Income Evidence Proof & other documents should be accepted which are certified by the Chartered Accountant, so that authenticity can verified.
6	Audit of Grants & Loans	The records related to grants receipts and payments are properly maintained by nagar parishad.	The grants received by nagar parishad is through proper channel and the payments are made by the municipality for the purpose for which the same	Municipality should enquire on timely basis for clarifying the head under which the grants are provided by the government.
7	Any diversion of funds from Capital receipts/ Grants/ Loans to Revenue Nature Expenditure and from one scheme/ project to another	We didn't came across any such diversion of fund.	We didn't came across any such diversion of fund.	We didn't came across any such diversion of fund.
8	Any Other			



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	<p>a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.</p>	<p>Revenue receipts as mentioned Rs. 68567868/- & Revenue Exp. as mentioned Rs. 44600882/- Therefore percentage as required = 65.04% (68567868/44600882)*100</p>	<p>The revenue expenditure of the nagar parishad as compared to the revenue receipts seems to be tremendously high.</p>	<p>The nagarparishad should concentrate on more revenue generation so as to fulfill its excessive revenue expenditure and will not have to excessively rely on compensations and grants from government.</p>
	<p>b) Percentage of Capital Expenditure with respect to Total Expenditure</p>	<p>Capital Expenditure Incurred Rs 607911/- & Total Expenditure Incurred Rs 45208593/- Therefore percentage as required = 1.34% (607911/45208593)*100</p>	<p>Capital Expenditure work is in progress</p>	<p>Nil</p>

Seal & Signature of Auditor

For : SRAM & Co.
Chartered Accountants

Shardul
PARTNER

[Signature]
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नगर पालिका सोनकट

NAGAR PARISHAD SONKATCHH
SONKATCHH DIST DEWAS (M.P.)
BALANCE SHEET AS ON 31.03.2021

LIABILITIES	AMOUNT	ASSETS	AMOUNT
FUND	44916833.26	FIXED ASSETS	
Op.Bal	20949647.26	CC Road	1270568.00
ADD: Surplus D.T.Y.	23967186.00	Jal Praday	1372617.00
		BIOMETRIC MACHINE	7000.00
LOAN LIABILITIES		Nirman Work	7230604.00
Loan	564000.00		9880789.00
		CURRENT LIABILITIES	
		AMANAT	54275.00
		LOANS & ADVANCE	
		ADVANCE	145600.00
		STAFF ADVANCE	21000.00
		CLOSING BAL.	26979169.20
		FDR (Water)	8400000.00
TOTAL	45480833.26	TOTAL	45480833.20

PLACE : UJJAIN (M.P.)

DATED : 04 MAR 2022

UDIN :

AS PER OUR REPORT ON EVEN DATE

For : SRAM & Co.
Chartered Accountants

R. Handa
PARTNER

[Signature]
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नगर परिषद सोनकच्छ

NAGAR PARISHAD SONKATCHH
SONKATCHH DIST DEWAS (M.P.)
INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31.03.2021

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
<u>ESTABLISHMENT EXP</u>		<u>GRANT RECEIVED</u>	
Arrear	379255.00	15 th Finanace	14550000.00
Salary	26914876.00	Rajya Vitt	3977000.00
Daily Wages	8122041.00	Chungi Kshtipurti	25205138.00
		Mulbhoot	3918000.00
		Sadak Anurakshan	2080000.00
		Yatri kar	1058000.00
		Other Grant	520132.00
<u>REPAIR & MAINTAINANCE EXP</u>		Water Grant	8484029.00
Electric	1225181.00	C M Infrastructure	2000000.00
Computer	96989.00	Stamp Duty	677000.00
Road maintainence	2143894.00	Niryat Kar	425000.00
Repair Maintainance	404039.00		62894299.00
Vehicle	361832.00		
		<u>TAX INCOME</u>	
<u>OTHER EXPENSES</u>		Education Upkar	92157.00
Advertisement	54272.00	Education Upkar Arrear	56981.00
Banner exp	19660.00	Nagriya Upkar Arrear	116882.00
POL	183646.00	Nagriya Upkar	112710.00
Covid 19 Exp	1850000.00	Samekit Kar Arrear	188600.00
Contingency Exp	39430.00	Samekit Kar	101967.00
News Paper	232452.00	Sampatti Kar Arrear	344607.00
painting Work	14380.00	Sampatti Kar	410739.00
Festival Exp	33500.00	Swachta Charges Arrear	69360.00
Cleaning Exp	14840.00	Swachta Charges	41040.00
Diesel Exp	228811.00	Water Tax Arrear	663223.00
Stationery & Printing	100575.00	Water Tax	641249.00
Swatchhta Samagri	1467172.00		2839515.00
Telephone Exp	31148.00	<u>RENT INCOME</u>	
Office Exp	166644.00	Building Rent	12800.00
Vehicle Rent	44000.00	Land Rent	342680.00
Water Exp	70605.00	Shop Rent	1125669.00
Travelling Exp	128675.00		1481149.00
Training Exp	10700.00	<u>OTHER INCOME</u>	
SD Return	40000.00	Audit Apati	24517.00
Saintary Exp	14680.00	Avedan Shulk	11610.00
Refreshment Exp	5000.00	Panjiyan	3195.00
Photocopy & Postage	15375.00	Bus Stand	23910.00
Prachar Prasar	1500.00	Bhwan Nirman Anugyapti	80375.00
Jalau Lakdi	30000.00	Colonizer Fees	402525.00
Jio Tag Exp	97900.00	Bazar Baithak	1150.00
Legal Exp	8000.00	Praman Patra	770.00
Surcharge Rebate	49610.00	Navinikaran	9055.00
		Preshan Shulk	14250.00
SURPLUS D.T.Y.	23967186.00	Ration Card	2000.00

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नगर परिषद सोनकच्छ



PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
		Water Harvesting	70000.00
		Misc. Income	1688.00
		Navin Connection	51630.00
		Mask Income	240860.00
		Namantran Shulk	223500.00
		Cess Income	240.00
		Re Connection	4500.00
		Dakhal Shulk	29430.00
		Form Fees	678.00
		Interest	10637.00
		Intrest On Fdr	23014.00
		Licence Income	47355.00
		Malwa Shulk	26500.00
		Surcharge	49516.00
			1352905.00
TOTAL	68567868.00	TOTAL	68567868.00

PLACE : UJJAIN (M.P.)

DATED : 04 MAR 2022

AS PER OUR REPORT ON EVEN DATE

For : SRAM & Co.
Chartered Accountants

PARTNER

मुख्य नगर पालिका अधिकारी
नगर परिषद सोनकच्छ

NAGAR PARISHAD SONKATCHH
SONKATCHH DIST DEWAS (M.P.)

RECEIPTS & PAYMENTS A/C FOR THE YEAR ENDED ON 31.03.2021

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
OPENING BAL.	9240769.26	ESTABLISHMENT EXP	
GRANT RECEIVED		Arrear	379255
15 th Finanace	14550000.00	Salary	26914876
Rajya Vitt	3977000.00	Daily Wages	8122041
Chungi Kshtipurti	25205138.00	REPAIR & MAINTAINANCE EXP	
Mulbhoot	3918000.00	Electric	1225181
Sadak Anurakshan	2080000.00	Computer	96989
Yatri kar	1058000.00	Road maintainence	2143894
Other Grant	520132.00	Repair Maintainance	404039
Water Grant	8484029.00	Vehicle	361832
C M Infrastructure	2000000.00	OTHER EXPENSES	
Stamp Duty	677000.00	Advertisement	54272
Niryat Kar	425000.00	Banner exp	19660
	62894299.00	POL	183646
TAX INCOME		Covid 19 Exp	1850000
Education Upkar	92157.00	Contingency Exp	39430
Education Upkar Arrear	56981.00	News Paper	232452
Nagriya Upkar Arrear	116882.00	Painting Work	14380
Nagriya Upkar	112710.00	Festival Exp	33500
Samekit Kar Arrear	188600.00	Cleaning Exp	14840
Samekit Kar	101967.00	Diesel Exp	228811
Sampatti Kar Arrear	344607.00	Stationery & Printing	100575
Sampatti Kar	410739.00	Swatchhta Samagri	1467172
Swachta Charges Arrear	69360.00	Telephone Exp	31148
Swachta Charges	41040.00	Office Exp	166644
Water Tax Arrear	663223.00	Vehicle Rent	44000
Water Tax	641249.00	Water Exp	70605
	2839515.00	Travelling Exp	128675
RENT INCOME		Training Exp	10700
Building Rent	12800.00	SD Return	40000
Land Rent	342680.00	Saintary Exp	14680
Shop Rent	1125669.00	Refreshment Exp	5000
	1481149.00	Photocopy & Postage	15375
OTHER INCOME		Prachar Prasar	1500
Audit Apati	24517.00	Jalau Lakdi	30000
Avedan Shulk	11610.00	Jio Tag Exp	97900
Panjiyan	3195.00	Legal Exp	8000
Bus Stand	23910.00	Surcharge Rebate	49610
Bhwan Nirman Anugyapt	80375.00	FIXED ASSETS	
Colonizer Fees	402525.00	BIOMETRIC	7000.00
Bazar Baithak	1150.00	JALPRADAY	600911.00
Praman Patra	770.00		607911
Navinikaran	9055.00	AMANAT	54275
Preshan Shulk	14250.00	LOANS & ADVANCE	166600
Ration Card	2000.00		
Water Harvesting	70000.00		

नगर पालिका अधिकारी
नगर परिषद सोनकच्छ



PARTICULARS**AMOUNT****PARTICULARS****AMOUNT**

Misc. Income	1688.00
Navin Connection	51630.00
Mask Income	240860.00
Namantran Shulk	223500.00
Cess Income	240.00
Re Connection	4500.00
Dakhal Shulk	29430.00
Form Fees	678.00
Interest	10637.00
Intrest On Fdr	23014.00
Licence Income	47355.00
Malba Shulk	26500.00
Surcharge	49516.00
	1352905.00

FDR 3000000.00

TOTAL**80808637.26****TOTAL****80808637****PLACE : UJJAIN (M.P.)****AS PER OUR REPORT ON EVEN DATE****DATED : 04 MAR 2022**

For : SRAM & Co.
Chartered Accountants

PARTNER

मुख्य नगर पालिका अधिकारी
नगर परिषद सोनकच्छ

NAGAR PARISHAD SONKATCH DIST DEWAS
PERIOD FOR THE YEAR ENDED 31ST MARCH 2021

BANK RECONCILIATION STATEMENT

<u>PARTICULARS</u>		<u>IDFC # 10061681438</u>	<u>AMOUNT</u>
BALANCE AS PER CASH BOOK			-6992.00
ADD : CR IN BANK NOT DR IN CASH BOOK			111812.00
DATE	AMOUNT		
16.02.2021		38040.00	
19.02.2021		15000.00	
19.02.2021		58772.00	
			3418.00
ADD: INTEREST TO BE CREDITED			
DATE	AMOUNT		
31.12.2020		2397.00	
31.03.2021		1021.00	
			80.00
LESS: DR IN BANK BUT LESS CR IN BOOKS			
DATE	AMOUNT		
08.12.2020	48900-48920	20.00	
06.01.2021	92816-92756	60.00	
			32320.00
LESS: DR IN BANK BUT NOT CR IN BOOKS			
DATE	AMOUNT		
28.01.2021		13200.00	
19.02.2021		9120.00	
19.02.2021		10000.00	
BALANCE AS PER PASS BOOK			75838.00



STATE BANK OF INDIA

<u>PARTICULARS</u>	<u>AMOUNT</u>
BALANCE AS PER CASH BOOK	29395109.00
LESS: UNRECONCILLED AMQUNT	17590582.44
<u>BALANCE AS PER PASS BOOK</u>	<u>11804526.56</u>

BANK OF INDIA

<u>PARTICULARS</u>	<u>AMOUNT</u>
BALANCE AS PER CASH BOOK	3322505.00
LESS: UNRECONCILLED AMOUNT	3062537.79
<u>BALANCE AS PER PASS BOOK</u>	<u>259967.21</u>

