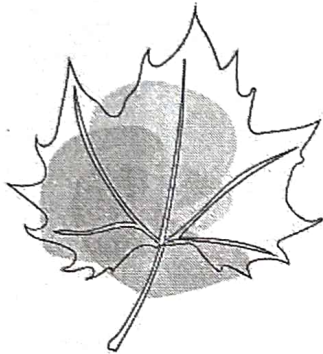


NAGAR PARISHAD SANCHI

AUDIT REPORT FOR THE FINANCIAL YEAR 2021-22



PATIDAR AND ASSOCIATES
CHARTERED ACCOUNTANTS



PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

TABLE OF CONTENT

<u>S.NO.</u>	<u>PARTICULAR</u>	<u>PAGE NO.</u>
1.	Independent Auditor's Report	2-4
2.	Annexure 1 & 2	5-21
3.	Reporting on Audit Para's	22-24
4.	Annexure C & D	25-26
5.	Receipt & Payment Statement	27-29
6.	Bank Reconciliation Statement	30-43



INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of NAGAR PARISHAD SANCHI

1. 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.

2. 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 Municipal Corporation Act, 1956 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.

3. 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 Commissioner/CMO has not directed us to perform audit of any other section in his office in addition to the above scope.

मुख्य नगर पालिका अधिकारी
नगर परिषद, सोंधी
जिला रायसेन (म. प्र.)





PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

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.

4. 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, 2022.

5. Basis for Qualified Opinion

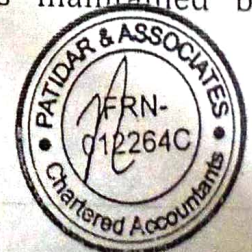
The details which form the basis of qualified opinion are reported in the Annexure 1 and Annexure 2 annexed to this report.

6. Emphasis of Matters

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

- Accounts prepared as per the Manual in lieu of accounting standards for local bodies as issued by Institute of Chartered Accountants of India.
- Revenue department's records related to recovery of revenue taxes and other revenue dues has minor differences with accounting records maintained by accounting department.

मुख्य नगर पालिका अधिवक्ता
नगर परिषद, साँची
जिला रायसेन (म. प्र.)





PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

- c) Non-maintenance or incomplete registers as prescribed under manual and mentioned at point 3 of annexure 2.
- d) Non verification of EPF, TDS on GST and TDS-Income Tax deposited, as same has not been made available to us by the ULB.

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'.

Date: 26/09/2022

UDIN: 22418806BEAQJP3479

मुख्य नगर पालिका अधिकारी
नगर परिषद, साँची
जिला रायसेन (म. प्र.)



For Patidar & Associates
Chartered Accountants

Neelesh Patidar
(Partner)
MRN - 418806



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 NAGAR PARISHAD SANCHI ("the ULB") as of March 31, 2022 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 Municipal Corporation Act, 1956 including the Municipal Accounting Manual and accounting principles generally accepted in India applicable to the Urban Local Bodies.

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,

मुख्य नगर पालिका अधिष्ठात्री
नगर परिषद, साँधी
जिला रायसेन (म. प्र.)





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 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
- 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.

मुख्य नगर पालिका अधिकारी
नगर परिषद, सोधी
जिला रायसेन (म. प्र.)





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, 2022:

- 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, 2022 based on the criteria established by the ULB.

मुख्य नगर पालिका अधिवक्ता
नगर परिषद्, साँची
जिला रायसेन (म. प्र.)






PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

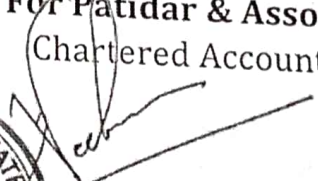
We have considered the material weaknesses identified and reported above in determining the nature, timing, and extent of audit tests applied in our audit of the March 31, 2022 financial statements of the ULB, and these material weaknesses do not affect our opinion on the financial statements of the ULB.

Date: 26/09/2022


मुख्य नगर पालिका अधिकारी
नगर परिषद, साँची
जिला रायसेन (म. प्र.)



For Patidar & Associates
Chartered Accountants


CA Neelesh Patidar
Partner
MRN - 418806



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 books of account produced before us for verification except for the amount shown under the head NEFT (online) and Grant GoMP others in the receipt and payment statement. ULB did not provide explanation for the receipt of such amount.

- 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 commissioner/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. We have noticed totalling mistake and balance carried forward issues in the cashbook. Also, 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

मुख्य नगर पालिका अधिकारी
नगर परिषद्, साँची
जिला रायसेन (म. प्र.)





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.

No details with respect to quarterly & monthly targets set for the FY 2021-22 & 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.

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

In case of Water Tax-

Water tax register is not maintained properly as it does not contain important details such as, since when dues are pending, interest charged on pending dues, legal action initiated against such pending dues. List of few pendency's of taxes from long time has been listed below:

Ward No.	Consumer Name	Old	Current	Total	Connection no.
3	Raghuveer prasad	4,591.00	6,941.00	11,532.00	239
7	Shushila Devi	3,780.00	1,878.00	5,658.00	233
9	Shri Mehra	7,579.00	9,079.00	16,658.00	193

In case of property tax

Property tax register is not maintained properly as it does not contain important details such as, since when dues are pending, interest charged on pending dues, legal action initiated against such pending dues. List of few pendency's of taxes from long time has been listed below:

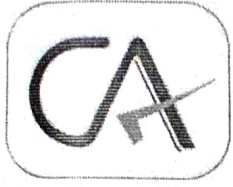
Consumer Name	Consolidated outstanding
Gambhir Singh	19,340.00
Khuman Singh	23,697.00
Jawahar singh	11,432.00

In case of Shop Rent

In case of shop rent registers also few relevant details were missing, such as Year since outstanding, Interest charged and pending legal actions long time pendency's. List of few long time pending cases were listed below:

मुख्य नगर पालिका अधिवक्ता
नगर परिषद, साँची
जिला रायसेन (म. प्र.)





PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

S.no.	Name	Old	Current	Total(Rs.)
1	Shri Rajesh	39,986.00	780.00	40,766.00
2	Hari Singh	20,765.00	720.00	21,485.00
3	Lakhan lal	20,873.00	720.00	21,593.00

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

It was explained that ULB does not possess any FDR during the year. Hence we could not comment over interest income and its timely accounting in cashbook.

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

It was explained that ULB does not possess any FDR during the year. Hence we could not comment over lesser interest rates.

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.

- 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. As per the ULB, all statutory/employee dues were deposited within due date, and all required returns were filed before the date of this audit report. However, details were not furnished to us for verification. Non-compliance of tax provision attract statutory penalty.

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

Issues of difference in totalling and balancing of cashbook amount was noticed in course of our verification. The consolidated amount was shown in receipt & payment statement. We guided the accountant to rectify the errors and suggested the ways to mitigate the same for further transactions. The list of such errors are as follows:

मुख्य नगर पालिका अधिकारी
नगर परिषद, साँची
जिला रायसेन (म. प्र.)





PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

Date	Particular	V. Type	Debit	Credit
05-04-2021	Totalling Mistake	Payment		7,660.00
	grant total totalling mistake receipt side			
06-04-2021	Totalling Mistake	Payment		10.00
	grant total totalling mistake receipt side			
26-04-2021	Totalling Mistake	Payment		270.00
	payment side totalling mistake			
30-04-2021	Totalling Mistake	Payment		16,000.00
	receipt side totalling mistake grant total			
25-05-2021	प्राप्ति योग्य जलकर घरेलु चालू	Receipt	800.00	
07-06-2021	Totalling Mistake	Receipt	100.00	
	receipt side totalling mistake			
29-07-2021	प्राप्ति योग्य संपत्ति कर - वर्श-1	Receipt	1,000.00	
	1000 rup ka jada payment kar diya h is liye bank suspense liya h			
23-08-2021	Totalling Mistake	Payment		1,900.00
08-09-2021	प्राप्ति योग्य जलकर घरेलु चालू	Receipt	700.00	
	Totalling error is liye bank suspense me liya h			
09-09-2021	Totalling Mistake	Receipt	276.00	
	receipt side totalling mistake			
14-09-2021	Totalling Mistake	Payment		100.00
24-09-2021	Totalling Mistake	Payment		5,861.00
12-10-2021	Totalling Mistake	Receipt	7.00	
18-10-2021	Totalling Mistake	Payment		1,300.00
	payment side totalling mistake grant total			
10-11-2021	Totalling Mistake	Receipt	540.00	
	receipt side Totalling mistake			
10-11-2021	Totalling Mistake	Receipt	99,400.00	
	payment side totalling mistake grant total			
25-11-2021	Totalling Mistake	Payment		226.00
	receipt side totalling mistake			
06-12-2021	Totalling Mistake	Payment		347.00
	receipt side totalling mistake			
07-12-2021	Totalling Mistake	Payment		186.00
	receipt side totalling mistake			

मुख्य नगर पालिका अधिकारी
नगर परिषद, सोंची
जिला रायसेन (म. प्र.)



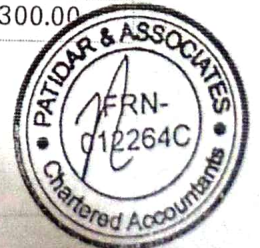


PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

08-12-2021	Totalling Mistake	Receipt	20.00	
	<i>payment side totalling mistake</i>			
09-12-2021	Totalling Mistake	Receipt	470.00	
	<i>receipt side totalling mistake</i>			
14-12-2021	Totalling Mistake	Receipt	20.00	
	<i>receipt side totalling mistake</i>			
23-12-2021	Totalling Mistake	Receipt	300.00	
	<i>receipt side totalling mistake</i>			
28-12-2021	Totalling Mistake	Receipt	14,500.00	
	<i>receipt side totalling mistake</i>			
05-01-2022	Totalling Mistake	Payment		4.00
	<i>receipt side totalling mistake</i>			
06-01-2022	Totalling Mistake	Payment		300.00
	<i>receipt side Totalling mistake</i>			
11-01-2022	Totalling Mistake	Payment		300.00
	<i>receipt side Totalling mistake</i>			
28-01-2022	Totalling Mistake	Payment		6.00
	<i>payment side totalling mistake grant total</i>			
01-02-2022	Totalling Mistake	Receipt	228.00	
02-02-2022	Totalling Mistake	Receipt	143.00	
	<i>receipt side totalling mistake</i>			
03-02-2022	Totalling Mistake	Payment		700.00
	<i>receipt side totalling mistake</i>			
04-02-2022	Totalling Mistake	Payment		700.00
07-02-2022	Totalling Mistake	Receipt	3,600.00	
	<i>receipt side totalling mistake</i>			
08-02-2022	Totalling Mistake	Payment		600.00
	<i>receipt side totalling mistake</i>			
15-02-2022	Totalling Mistake	Payment		7,125.00
22-02-2022	Totalling Mistake	Payment		300.00

मुख्य नगर पालिका अधिकारी
नगर परिषद्, साँची
जिला रायसेन (म. प्र.)



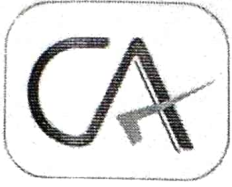


	receipt side totalling mistake			
04-03-2022	Totalling Mistake	Payment		2,923.00
	receipt side totalling mistake			
16-03-2022	प्राप्ति योग्य सम्पत्ति कर-चालू ONLINE	Receipt	1,004.00	
16-03-2022	Totalling Mistake	Payment		5.00
	receipt side totalling mistake			
17-03-2022	Totalling Mistake	Receipt	60.00	
	receipt side totalling mistake			
24-03-2022	Totalling Mistake	Payment		19,200.00
	receipt side totalling mistake			
30-03-2022	प्राप्ति योग्य सम्पत्ति कर-चालू ONLINE	Receipt	31,740.00	
31-03-2022	Totalling Mistake	Payment		27,115.00
	receipt side totalling mistake			

- 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 Commissioner / 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.

मुख्य नगर पालिका अधिकारी
नगर परिषद, सोंची
जिला रायसेन (म. प्र.)





PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

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 Commissioner / 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.

Temporary advances as per books of accounts are as follows:

Date	Name of Person	Amount	Details of Advance given	Adjustment, if any
20/04/2021	8 Jan sevak	40,000.00	Food advance	No
29/12/2021	Pradeep Mehra	3,000.00	Other advance	No
Total		43,000.00		

मुख्य नगर पालिका अधिकारी
नगर परिषद, साँची
जिला रायसेन (म. प्र.)





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, Register of Earnest Money Deposits, Register of Retention Money, Register of Settlement of Contractor / Supplier Bills 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 Commissioner / CMO.

The books stores are provided for verification and it was noticed that only quantitative details were mentioned in the stores register and the value of stock at year end was not stated.

- 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 per the information and explanation provided to us by the management of the ULB, no advances were given/adjusted during the year. 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.

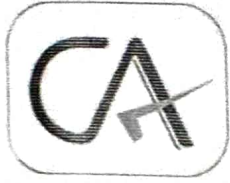
- 5) He shall be responsible for verifying the entries in the Grant register. The receipts and payment of grants shall be duly verified from the entries in cash book.

Grant registers were made available to us for verification. The register were incomplete and do not comprehend all the grant heads. Hence, we could not rely on the grant register. A summarised statement of grants as per accounts prepared by the ULB has been provided to us and same has been shown in 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 Commissioner / CMO.

मुख्य नगर पालिका अधिकारी
नगर परिषद, साँची
जिला रायसेन (म. प्र.)





PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

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.

It was explained that ULB does not possess any FDR during the year. Hence we could not comment over fixed deposits and term deposits.

- 2) It shall be ensured that proper record of FDR's are maintained and renewals are timely done.

It was explained that ULB does not possess any FDR during the year. Hence we could not comment over FDR's and timely renewals.

- 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.

It was explained that ULB does not possess any FDR during the year. Hence we could not comment over FDR'S / TDR are kept at low rate of interest than the prevailing rate.

- 4) Interest earned on FDR/TDR Shall be verified from entries in the cash book.

It was explained that ULB does not possess any FDR during the year. Hence we could not comment over FDR'S / TDR and their entries in the cashbook.

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.

मुख्य नगर पालिका अधिकारी
नगर परिषद, सोधी
जिला रायसेन (म. प्र.)






PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

- 2) He shall check whether competitive tendering procedures are followed for all bids. Tender related documents were provided to us on sampling basis, and we observed as follows- Documents submitted by the bidder not attached in the file, Documents like financial statements, GST registration, PAN card were not found in file.
- 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 except for the mentioned above.
- 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 Commissioner/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.
Details of grant receipt as per accounting records are as follows


मुख्य नगर पालिका अधिकारी
नगर परिषद्, साँची
जिला रायसेन (म. प्र.)





PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

S.No.	Grants	Received
1	Covid-19	3,00,000.00
2	Grant-15th Central Finance Comm	34,30,000.00
3	Grant GoMP-State Finance Commission	16,44,000.00
4	Mudrank shulk	9,74,433.00
5	Chhungikshatipurti	1,03,59,454.00
6	Yatrikar	18,11,000.00
7	Grant GoMP-Road Development	13,40,000.00
8	Grant GoMP-Mulbhoot	19,73,000.00
9	Grant GoMP-CM Urban Infra Development Scheme	28,26,000.00
10	Grant GoMP-CM Urban Sanitation Mission	2,00,000.00
11	Grant-GoMP Others	25,13,345.00
12	SDRF	1,25,00,000.00
14	Grant GoI-RAY/HFA	4,11,00,000.00
16	Disaster Management (Relief fund)	1,73,84,000.00
	Total	9,83,55,232.00

Grant register does not contain all the grant heads and amount. It contains 15th Finance grant, Covid 19 related grant, SDRF, Disaster management grant only. Hence the below details as per accounting records (cashbook) were taken.
In the absence of utilisation of grant we could not comment over diversion, and closing balance of the grant amount.

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. The loan repayment has been timely made at each quarterly/annually (as applicable) rest. 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.

मुख्य नगर पालिका अधिकारी
नगर परिषद, साँची
जिला रायसेन (म. प्र.)





PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com


Details of loan taken and repayment, as provided by the ULB to us, are provided here below:

Quarter	Interest Payment by ULB	Principal Payment by ULB	Total Payment
1	54,745.00	51,800.00	1,06,545.00
2	48,496.00	51,800.00	1,00,296.00
3	46,713.00	51,800.00	98,513.00
4	44,953.00	51,800.00	96,753.00
	1,94,907.00	2,07,200.00	4,02,107.00

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.

As per the information made available to us, and as per our verification, instances of diversion of funds from one grant account to another have not been noticed. However, due to inherent limitation of internal controls over financial reporting and non-availability of necessary information possibilities of fund diversion cannot be ruled out completely.


मुख्य नगर पालिका अधिवक्ता
नगर परिषद, साँची
जिला रायसेन (म. प्र.)





PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

Other Audit Observations

1. 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 as of 31 March 2022 a sum of Rs 34.07 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

(Amount in Lakhs)

Sl. No.	Type of Tax	Due amount recoverable on 01/04/2021	Received From Previous Dues	Un-Recovered Due for More than a Year	Current Due	Current Received	Total Recovery	Un-Recovered due of Current Year	Total un-recovered amount
1	Sampatti Kar	6.95	6.00	0.95	9.24	4.64	10.64	4.60	5.55
2	Samekit Kar	2.69	2.19	0.50	2.01	1.03	3.22	0.98	1.48
3	Nagar Vikas Upkar	1.79	1.40	0.38	2.04	1.02	2.43	1.01	1.40
4	Siksha Upkar	2.36	2.20	0.17	3.41	1.85	4.04	1.56	1.73
5	Bhawan/Bhoomi kiraya	4.15	2.83	1.32	1.72	0.97	3.81	0.74	2.06
6	Water Tax	17.22	9.04	8.18	16.67	6.37	15.41	10.30	18.48
7	Other Tax	2.64	1.28	1.36	6.53	4.52	5.80	2.01	3.37
	Total	37.81	24.94	12.87	41.62	20.42	45.36	21.20	34.07
	Total Un-Recovered amount								34.07

For Patidar & Associates
Chartered Accountants

Date: 26/09/2022

मुख्य नगर पालिका अधिवक्ता
नगर परिषद, सोधी
जिला रायसेन (म. प्र.)



CA Neelesh Patidar
Partner
MRN - 418806



Reporting on Audit Paras for Financial Year 2021-22

Name of ULB: NAGAR PARISHAD SANCHI

Name of Auditor: **Patidar & Associates, Chartered Accountants**

S. no.	Parameters	Description	Observation in brief	Suggestions
2	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	Vouchers should be adequately supported with proper documents. ULB should prepare scheme wise utilisation certificate to reconcile the transaction and balances of the grants.
3	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.
4	Audit of FDR/TDR	Verify fixed deposits and term deposits and their maintenance	As explained ULB does not possess any FDR' during the year.	NA.
5	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. All the necessary documents related to bidder and



PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

				allottee should be kept in the tender files.
6	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 should be updated and balanced regularly with its Utilization Certificate.
7	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, if any, has been pointed out in point no. 6 (iv) of annexure 2 of report attached	Documents relating to grants should be kept in a way that helps ULB to check for any diversion of grant funds, scheme/project funds. It was suggested that ULB should prepare utilisation certificates along with entries in grant register.
8	a) Percentage of revenue expenditure (Establishment, salary, Operation & Maintenance) with respect to revenue receipts (Tax & Non Tax).	$\frac{2,79,79,737}{1,76,88,717} = 158.18\%$		
	b) Percentage of Capital expenditure wrt Total	$\frac{29,80,663}{\div}$		

मुख्य नगर पालिका अधिकारी
नगर परिषद, साँची
जिला रायसेन (म.प्र.)



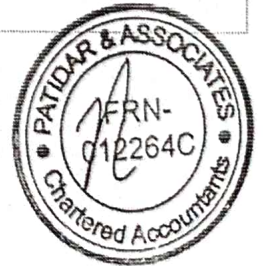


PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

	expenditure.	3,09,60,400 = 9.63%		
9	Whether all the temporary advances have been fully recovered or not.		Cases of outstanding advances, if any, have been outlined in point no. 3 (3) of report attached.	ULB should impose strict action to collect such amount or make necessary adjustment after prior approval of relevant authority.
10	Whether bank reconciliation statements is being regularly prepared		BRS prepared by the ULB	We suggest ULB to close the cashbook incorporating balances of all the bank account as per cashbook. This will help ULB to prepare bank wise BRS.

✓
मुख्य नगर पालिका अधिकारी
नगर परिषद, साँची
जिला रायसेन (म. प्र.)



Name of ULB
Name of Auditor

Sanchi Nagar Parishad
Patidar & Associates

Annexure C

Amt in Lakhs

Amt in Lakhs											
S.no.	Parameters	Description		% of growth	Observation in brief				Suggestions		
	Audit of Revenue	Receipt in (Rs.)									
	Rajaswa Kar wasooli	2020-21	2021-22								
1	Sampatti Kar	8.81	10.64	20.82	Collection % w.r.t. total dues is	65.73%	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	Samekit Kar	2.13	3.22	51.36	Collection % w.r.t. total dues is	68.48%	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	1.99	2.43	22.10	Collection % w.r.t. total dues is	63.51%	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	3.33	4.04	21.43	Collection % w.r.t. total dues is	70.04%	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	16.26	20.34								
	Gair-Rajaswa wasooli										
5	Bhawan/Bhoomi kiraya	3.39	3.81	12.30	Collection % w.r.t. total dues is	64.86%	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	9.88	15.41	55.96	Collection % w.r.t. total dues is	45.47%	Below Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.		
7	Other Tax	8.51	5.80	-31.81	Collection % w.r.t. total dues is	63.26%	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	21.78	25.02								
	Grand Total	38.04	45.36								



मुख्य नगर पालिका कार्यालय
नगर परिषद, साँची
जिला रायसेन (म.प्र.)

**Revised abstract sheet for reporting on audit paras
2021-22**

Annexure D

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
6	7	8	9	10
9,19,857.00	22,77,148.00	5,72,582.00	7,74,243.00	1,31,44,887.00
				11
				12
				3,77,135.00

Capital receipts			Total Receipts
Central Finance Commission receipts	State Finance Commission receipts	Other Grants	
13	14	15	16
-	34,30,000.00	16,44,000.00	8,23,36,345.00
			10,54,76,197.00

Revenue Expenditure				
Establishment Expenditure	Administrative Expenditure	Operation & Maintenance	Interest & Finance Charges	Other Expenses
18	19	20	21	22
1,98,46,761.00	17,24,910.00	62,13,159.00	1,94,907.00	5,51,54,050.00
				23
				24
				25
				8,63,21,650.00



Auditor
FRN:
MRN:

Patidar & Associates
012264C
418806

मुख्य नगर पालिका अफिसरी
नगर परिषद्, सोंवी
जिला रायसेन (म. प्र.)

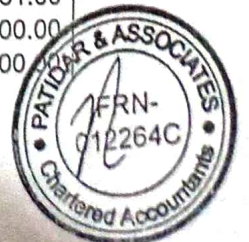
Nagar Parishad Sanchi

Receipts and Payments

1-Apr-2021 to 31-Mar-2022

Receipts	Amount	Payments	Amount
Opening Balance	1,09,39,645.00	Establishment Expenses	
Grants		Wages	46,53,730.00
NULM	25,00,000.00	Salary, Wages and Bonus	1,12,27,983.00
Disaster management relief fund	1,73,84,000.00	Pension	7,05,064.00
15th vitt	34,30,000.00	EPF	56,400.00
PMAY	4,11,00,000.00	GPF	8,12,911.00
Rajya vitt	16,44,000.00	Salary and Allowances	41,748.00
Sadak marammat	13,40,000.00	Arrears	15,55,951.00
Mulbhoot suvidha	19,73,000.00	Daily Wages	1,11,460.00
Mukhyamantri sehri adhosanrachna	28,26,000.00	Wages	39,180.00
Mukhyamantri sehri swachhta mission	2,00,000.00	Compensation to Staff	2,50,000.00
Other grant - state government	25,13,345.00	NPS	3,45,780.00
SDRF	1,25,00,000.00	Death Cum Retirement Benefit	24,000.00
		Leave Encashment	22,554.00
Other receipts		Capital Expenses	
COVID-19	3,00,000.00	Plant & Machinery - consolidated	2,040.00
Earnest Money Deposit	1,828.00	Plant & Machinery - consolidated	94,669.00
Security Deposit	18,000.00	Computer	2,150.00
RTI	224.00	Almirah	11,564.00
Totaling Mistake	26,526.00	CWIP - Roads & Bridge	2,03,235.00
Advertisement and publication	9,195.00	CWIP - Building Shed	4,75,779.00
NEFT (Online)	21,362.00	CWIP - Building Night Shelter	4,03,529.00
		CWIP - Building	1,26,490.00
Revenue Taxes		CWIP - Roads & Bridge	3,12,554.00
Sampatti kar - current	9,06,417.00	CWIP - Sewerage & Drainage	6,46,793.00
Sampatti kar - previous	13,440.00	CWIP - Sanitation and SWM System	1,08,632.00
Samekit kar - current	3,27,534.00	CWIP - Other infrastructure Assets	5,93,228.00
Jalkar-current	12,58,028.00		
Shiksha upkar - current	3,77,917.00	Administrative expenses	
Shiksha upkar - previous	1,597.00	Rent Expense - Others	9,000.00
Sehri vikar upkar - current	2,38,391.00	Hire Charges - Tractor/Trolley	25,200.00
Jalkar-previous	73,681.00	Electricity expenses - office	34,706.00
Assigned revenues		Office Maintenance - other	1,400.00
Mudrank shulk	9,74,433.00	News paper bill	15,990.00
Chungi chatipurti	1,03,59,454.00	Printing expenses	1,48,480.00
Yatri kar	18,11,000.00	Stationery expenses	35,281.00
		Travel & Conveyance - Staff	1,470.00
Rental & Fees		Fuel, Petrol & Diesel - Own Vehicles	7,51,084.00
Advt. Tax-Land Hoarding	2,923.00	Hire Charges - Vehical	16,700.00
Surcharge	45,815.00	Hire Charges - Tent	98,080.00
Rent - market	1,33,250.00	Insurance - Vehical	63,951.00
Rent - shop	5,000.00	Audit Fees	35,000.00
		Legal Fees	8,000.00

मुख्य नगर पालिका अधिकारी
नगर परिषद, साँची
जिला रायसेन (म. प्र.)



Rent - building	1,000.00	Technical fees	1,27,570.00
Mutation Fee	20,110.00	Consultancy Fee & Charge	44,500.00
Rent - lease	3,66,399.00	Advertisement expenses	1,69,196.00
Rent - land lease	3,000.00	National Festival Celebration Expense	33,142.00
Rent - gumti shop	2,62,671.00	Religious Festival Celebration Expense	6,780.00
Fees - other	80.00	Meeting Expense- Corporation/MIC/PIC	360.00
Birth/Death registration fees	920.00	Video and Photography expenses	3,050.00
Registration fees	45.00	Refreshment expenses	82,470.00
Settlement fees	10,000.00	Digital signature expenses	10,500.00
Permission fees	2,742.00	Sound system arrangement expenses	3,000.00
Fees - Miscellaneous	1,64,592.00		
Connection Charges-Water Supply	47,460.00	Operation & Maintenance	
Fee-RTI Act	40.00	Power & Fuel - Water Works	98,607.00
User Charges - Water Supply by Tanker	14,300.00	Bulk Purchase of Power	27,35,498.00
User Charges - Solid Waste Management	81,122.00	Bulk Purchase - Others	9,00,463.00
Fees - sanitation	2,750.00	Bulk Purchase - Sanitation Material	3,35,640.00
User Charges - safety tank	1,800.00	Bulk Purchase - Engineering Stores	2,58,938.00
Sale - compost	3,138.00	Bulk Purchase - Electrical Store	2,22,432.00
E - Tender	17,668.00	Hire Charges - Machinery	2,38,674.00
Sale-Obsolete Assets	1,60,000.00	R & M - Concrete Road	19,845.00
		R & M - Water-Pump	48,000.00
		R & M - Plant & machinery	84,050.00
		R & M - Fogging Machine	11,800.00
		R & M - Chamber	44,103.00
		R & M - Park,Nurseries & Garden	64,370.00
		Wall painting expenses	55,975.00
		Painting expenses	6,700.00
		R & M - Public Convenience / Toilets	39,280.00
		R & M - Truck	9,168.00
		R & M - Tenker	11,600.00
		R & M - Fire Tenker	35,731.00
		R & M - Welding work	5,450.00
		R & M - Vehical	3,13,744.00
		R & M - Computer	44,150.00
		R & M - Survey,Drawing Equipment	24,818.00
		R & M - Fan	1,800.00
		R & M - Others Electrical Appliance	1,900.00
		R & M - Motor pump	3,08,682.00
		O & M - Testing & Inspection Charges	45,000.00
		Protection kit (for cleaners)	5,750.00
		O & M - Others	50,390.00
		Interest - Loan from HUDCO	1,94,907.00
		Own Programme	41,185.00

मुख्य नगर पालिका अधिकारी
नगर परिषद्, साँची
जिला रायसेन (म. प्र.)



		Share in programme of others	1,49,416.00
		Other Payments	
		NULM	5,01,187.00
		PMAY	5,46,09,863.00
		HUDCO	2,07,200.00
		Advance - Food/Ration	40,000.00
		Advance - Miscellaneous	3,000.00
		Closing balance	3,00,94,192.00
	11,64,15,842.00		11,64,15,842.00

Chief Municipal Officer
Nagar Parishad Sanchi

मुख्य नगर पालिका अधिकारी
नगर परिषद्, साँची
जिला रायसेन (म. प्र.)

Accounts Officer
Nagar Parishad Sanchi

लेखापाल
नगर परिषद्, साँची, जिला रायसेन



Nagar Parishad Sanchi
Consolidated BRS
FY 2021-22

Opening balance	
As per cashbook	1,09,39,645.00
As per bank	1,37,02,766.00
Difference	-27,63,121.00
Closing bank balance (Consolidated basis of all banks)	3,14,57,235.00
Less:	
Amount paid as per cashbook but not as per bank	
As per Attached annexure	30,99,889.00
As per Attached annexure	93,138.00
Less:	
Amount received as per bank but not in cashbook	
As per Attached annexure	15,03,125.00
Add:	
Amount received as per cashbook but not in bank	
As per Attached annexure	35,86,288.00
	1,54,908.00
Add:	
Amount paid as per bank but not in cashbook	
As per Attached annexure	23,55,034.00
Closing cashbook balance (Consolidated basis of all banks)	3,00,94,192.00
	3,00,94,192.00

BANK ACCOUNTS	BAL AS PER CB AS ON 31/03/22	BAL AS PER BANK
OBC 2973		3,45,635.00
CANARA BANK 2552		8,42,511.00
CANARA BANK 6423		9,59,417.00
CBI 2016		26,89,278.00
CBI 8755	3,00,94,192.00	-
IOB 9041		21,677.00
SBI 481		2,62,42,662.00
PNB 5919		-
PNB 7494		3,56,055.00
	3,00,94,192.00	3,14,57,235.00

मुख्य नगर पालिका अधिकारी
नगर परिषद, साँची
जिला रायसेन (म. प्र.)



Annexure_BRS

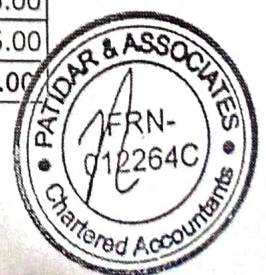
OBC	2973	
	Date	Amount
Closing bank balance		3,45,635.00
Less:		
Amount paid as per cashbook but not as per bank		
Less:		
Amount received as per bank but not in cashbook		
INTEREST	06/06/2021	5,690.00
INTEREST	05/09/2021	5,733.00
INTEREST	09/12/2021	4,813.00
INTEREST	08/03/2022	2,357.00
ADD		18,593.00
Amount received as per cashbook but not in bank		
PMAY	31/03/2022	2,00,000.00
		2,00,000.00
Add:		
Amount paid as per bank but not in cashbook		

मुख्य नगर पालिका अधिकारी
 नगर परिषद, साँची
 जिला रायसेन (म. प्र.)



CB	2525	
	Date	Amount
Closing bank balance		8,42,511.00
Less:		
Amount paid as per cashbook but not as per bank		
Less:		
Amount received as per bank but not in cashbook		
CASH DEPOSIT	03/04/2021	74,676.00
SAMPATI KAR	10/04/2021	48.00
CLEARING	12/04/2021	30,617
CASH DEPOSIT	29/04/2021	170
CASH DEPOSIT	30/04/2021	6.00
PERIOD FROM	30/04/2021	1,175.00
CASH DEPOSIT	04/05/2021	1,801.00
CASH DEPOSIT	10/05/2021	6,293.00
CASH DEPOSIT	03/06/2021	1,000.00
CASH DEPOSIT	15/06/2021	4.00
CASH DEPOSIT	07/07/2021	100.00
CASH DEPOSIT	12/07/2021	2.00
CASH DEPOSIT	27/07/2021	40.00
CASH DEPOSIT	28/07/2021	10.00
PERIOD FROM	31/07/2021	2,111.00
CASH DEPOSIT	27/08/2021	79,800.00
PERIOD FROM	31/10/2021	6,277.00
CASH DEPOSIT	26/11/2021	1,000.00
CASH DEPOSIT	31/12/2021	12,470.00
PERIOD FROM	31/01/2022	2,511.00
CASH DEPOSIT	02/02/2022	143.00
CASH DEPOSIT	16/03/2022	30,030.00
CASH DEPOSIT	25/03/2022	38,940.00
Add:		2,89,224.00
Amount received as per cashbook but not in bank		
CASH DEPOSIT	05/05/2021	15.00
BANK TO BANK	25/06/2021	3,50,000.00
INCOME	30/06/2021	19,525.00
INCOME	03/02/2022	40,395.00
Add:		4,09,935.00
Amount paid as per bank but not in cashbook		
AUS CHANGE IN CORPORATE	26/10/2021	295.00
AUS CHANGE IN CORPORATE	26/10/2021	295.00
		590.00

मुख्य नगर पालिका अधिकारी
नगर परिषद्, साँची
जिला रायसेन (म. प्र.)



CB	6423	
Closing bank balance	<u>Date</u>	<u>Amount</u>
		9,59,417.00
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
CASH DEPOSIT	03/04/2021	4,200.00
CASH DEPOSIT	12/04/2021	12,304.00
CASH DEPOSIT	08/06/2021	100.00
CASH DEPOSIT	18/06/2021	1,193.00
CASH DEPOSIT	13/09/2021	276.00
CASH DEPOSIT	31/12/2021	3,000.00
CASH DEPOSIT	02/02/2022	1.00
CASH DEPOSIT	14/03/2022	1.00
		21,075.00
Add:		
Amount received as per cashbook but not in bank		
INCOME	12/04/2021	2.00
INCOME	17/05/2021	4.00
INCOME	07/05/2021	6,293.00
INCOME	18/06/2021	385.00
INCOME	07/12/2021	983.00
INCOME	28/12/2021	970.00
		8,637.00
Add:		
Amount paid as per bank but not in cashbook		
CASH HANDLING DATE (1.4.21 SE 31.3.22)	31/03/2022	1,606.00
		1,606.00

मुख्य नगर पालिका अधिकारी
नगर परिषद्, साँची
जिला रायसेन (म. प्र.)



CBI	2016	
	Date	Amount
Closing bank balance		26,89,278.00
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
INTEREST	31/05/2021	451.00
INTEREST	31/08/2021	453.00
INTEREST	30/11/2021	451
INTEREST	28/02/2022	449
		1,804.00
ADD		
Amount received as per cashbook but not in bank		
Add:		-
Amount paid as per bank but not in cashbook		



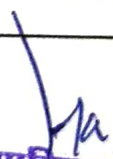
मुख्य नगर पालिका अधिकारी
नगर परिषद, साँची
जिला रायसेन (म. प्र.)

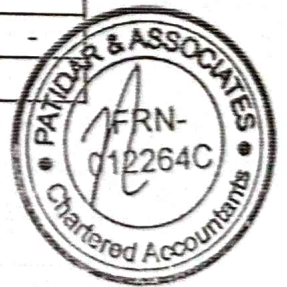
CBI		
	8755	
Closing bank balance	Date	Amount
		0.00
Less:		
Amount paid as per cashbook but not as per bank		
Less:		
Amount received as per bank but not in cashbook		
INTEREST	31/05/2021	3,648.00
INTEREST	31/08/2021	3,637.00
INTEREST	02/11/2021	2,469.00
		9,754.00
ADD		
Amount received as per cashbook but not in bank		
Add:		
Amount paid as per bank but not in cashbook		
ACCOUNT CLOSE	02/11/2021	2,469.00
		2,469.00

मुख्य नगर पालिका अधिकारी
नगर परिषद, साँची
जिला रायसेन (म. प्र.)



IOB		
	9041	
Closing bank balance	Date	Amount
		21,677.00
Less:		
Amount paid as per cashbook but not as per bank		
Less:		
Amount received as per bank but not in cashbook		
INTEREST	07/05/2021	5,134.00
INTEREST	06/08/2021	56,530.00
INTEREST	04/11/2021	21,514.00
INTEREST	06/02/2022	163.00
		83,341.00
Add:		
Amount received as per cashbook but not in bank		
Add:		
Amount paid as per bank but not in cashbook		


 मुख्य नगर पालिका अधिकारी
 नगर परिषद्, साँची
 जिला रायसेन (म. प्र.)



SBI		
	481	
Closing bank balance	Date	Amount
		2,62,42,662.00
Less:		
Amount paid as per cashbook but not as per bank		
BULK POSTING		
SALARY	06/04/2021	30.00
O&M OTHER	08/04/2021	20,195.00
O&M OTHER	22/04/2021	1,770.00
NEWSPAPER	22/04/2021	12,350.00
SALARY	07/05/2021	3,960.00
SALARY	06/05/2021	20,187.00
ADVERTISEMENT EXPENCE	11/06/2021	9,380.00
MOTAR PUMP	15/06/2021	24,656.00
ALMIRAHA	22/06/2021	90,412.00
BULK PURCHASE	30/06/2021	11,564.00
O&M OTHER	17/07/2021	56,926.00
SALARY	15/07/2021	9,80,173.00
SALARY	16/07/2021	12,498.00
SALARY	02/09/2021	36.00
SALARY	03/09/2021	28,028.00
SALARY	01/11/2021	13,75,557.00
PURCHASE	30/12/2021	100.00
VAHAN MARMART	31/12/2021	1,000.00
SALARY	10/01/2022	100.00
LEASE RENT	25/01/2022	6,600.00
MARAMART KRAY	31/01/2022	26,680.00
BULK PURCHASE	02/02/2022	620.00
FUEL EXPENCE	17/03/2022	8.00
TO TRF	22/03/2022	5,220.00
NEWSPAPER	31/03/2022	8,310.00
		26,96,360.00
Less:		
Amount received as per bank but not in cashbook		
BULK POSTING	01/04/2021	3,657.00
BY TRF	05/04/2021	9,068.00
BULK POSTING	07/04/2021	750.00
BULK POSTING	09/04/2021	50.00
BULK POSTING	10/04/2021	500.00
BULK POSTING	11/04/2021	22,820.00
BY TRF	15/04/2021	20.00
BY TRF	17/04/2021	4000.00
BY TRF	15/04/2021	7,282.00
BULK POSTING	13/05/2021	89,482.00
CASH DEP	24/05/2021	290.00
BULK POSTING	12/05/2021	1295.00
BULK POSTING	04/06/2021	1196.00
BULK POSTING	10/06/2021	870.00
BY TRF	24/06/2021	21.00

मुख्य नगर पालिका अधिकारी
नगर परिषद्, साँची
जिला रायसेन (म. प्र.)



CASH DEPOSIT		
BY TRF	01/07/2021	19525.00
BY TRF	07/07/2021	24000.00
BULK POSTING	09/07/2021	3.00
BY TRF	12/07/2021	138090.00
BY TRF	13/07/2021	40.00
CASH DEPOSIT	29/07/2021	9623.00
COMMISSION	23/08/2021	10.00
BULK POSTING	11/08/2021	1,588.00
POINT MISTAKE	12/08/2021	997.00
CASH DEPOSIT	31/08/2021	3
BULK POSTING	02/09/2021	46464
BULK POSTING DATE 4,6,7	03/09/2021	200
BULK POSTING	07/09/2021	700
BULK POSTING	08/09/2021	500
COMMISSION	09/09/2021	797
BY TRF	13/09/2021	24484
JALKAR TAX	15/09/2021	7656
BY TRF	25/09/2021	9.00
BY TRF	28/09/2021	10.00
CASH DEPOSIT	29/09/2021	18,000.00
CASH DEPOSIT	01/10/2021	3,299.00
CASH DEPOSIT	29/10/2021	1,000.00
CASH DEPOSIT	01/11/2021	3,420.00
BULK POSTING	09/11/2021	499.00
CASH DEPOSIT	10/11/2021	540.00
BULK POSTING	12/11/2021	772.00
BULK POSTING	17/11/2021	647.00
POINT AMOUNT DIFF.	31-11-21	1.00
BULK POSTING	01/12/2021	299.00
BULK POSTING	02/12/2021	1,000.00
BULK POSTING	03/12/2021	6,305.00
BULK POSTING	04/12/2021	1,330.00
BULK POSTING	10/12/2021	299.00
BULK POSTING	14/12/2021	16,906.00
BULK POSTING	27/12/2021	300.00
BULK POSTING	28/12/2021	35.00
BY TRF	01/01/2022	8,293.00
CASH DEPOSIT	03/01/2022	2,000.00
CASH DEPOSIT	04/01/2021	6,317.00
BULK POSTING	05/01/2021	8,498.00
BULK POSTING	06/01/2021	199.00
COMMISSION	06/01/2022	11,778.00
CASH DEPOSIT	06/01/2021	19,869.00
COMMISSION	11/01/2022	8,000.00
POINT ISSUE	31/01/2021	4.00
BULK POSTING	01/02/2022	229.00
BY CLEARING / CHEQUE	05/02/2022	51,473.00
BULK POSTING	03/03/2022	200.00
BULK POSTING	05/03/2022	200.00
BY TRF	09/03/2022	6,000.00

मुख्य नगर पालिका अधिकारी
नगर परिषद्, साँची
जिला रायसेन (म. प्र.)



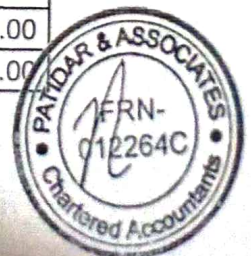
BULK POSTING		
CASH DEPOSIT	14/03/2022	18,553.00
BULK POSTING	15/03/2022	15,185.00
CASH DEPOSIT	16/03/2022	1,400.00
BULK POSTING	17/03/2021	10,614.00
BULK POSTING	18/03/2022	1,100.00
BULK POSTING	22/03/2022	2,390.00
BULK POSTING	24/03/2022	29,216.00
CASH DEPOSIT	25/03/2022	9,431.00
BULK POSTING	29/03/2022	13,618.00
CASH DEPOSIT	30/03/2022	2,375.00
	30/03/2022	31,740.00
		7,29,334.00
ADD		
Amount received as per cashbook but not in bank		
BULK POSTING	04/04/2021	2.00
BULK POSTING	06/04/2021	11.00
BULK POSTING/ BY TRF	07/04/2021	2.00
BULK POSTING/ BY TRF	08/04/2021	1.00
BULK POSTING	09/04/2021	1.00
BULK POSTING	09/04/2021	3,500.00
BULK POSTING	10/04/2021	13,074.00
BULK POSTING	11/04/2021	42.00
BULK POSTING	20/04/2021	1.00
BULK POSTING	04/05/2021	5.00
BULK POSTING	06/05/2021	5.00
BULK POSTING	06/05/2021	8.00
BULK POSTING	08/05/2021	2.00
BULK POSTING	13/05/2021	32,788.00
BULK POSTING	13/05/2021	5.00
BULK POSTING	20/05/2021	1.00
BULK POSTING	29/05/2021	312.00
POINT AMOUNT DIFF.	31/05/2021	2.00
BULK POSTING	08/06/2021	2.00
BULK POSTING	10/06/2021	126.00
BULK POSTING	11/06/2021	6.00
BULK POSTING	14/06/2021	5.00
BULK POSTING	29/06/2021	16,900.00
BULK POSTING	02/07/2021	3.00
BULK POSTING	06/07/2021	2.00
BULK POSTING	10/07/2021	3,100.00
BULK POSTING	12/07/2021	3.00
BY TRF	13/07/2021	3.00
BULK POSTING	15/07/2021	6.00
BULK POSTING	21/07/2021	2.00
BULK POSTING	05/08/2021	2.00
BULK POSTING	10/08/2021	5.00
BULK POSTING	11/08/2021	1.00
CASH DEPOSIT	24/08/2021	8.00
CASH DEPOSIT	27/08/2021	7.00

मुख्य नगर पालिका अधिकारी
नगर परिषद, साँची
जिला रायसेन (म. प्र.)



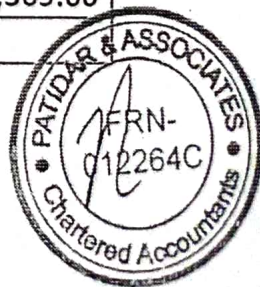
BULK POSTING	31/08/2021	33,818.00
BULK POSTING	01/09/2021	12,646.00
LEASE RENT	30/09/2021	3,299.00
BULK POSTING	29/10/2021	3,420.00
CASH DEPOSIT	01/11/2021	6.00
CASH DEPOSIT	18/11/2021	600.00
BULK POSTING	26/11/2021	1,226.00
BULK POSTING	04/12/2021	1.00
BULK POSTING	07/12/2021	50.00
BULK POSTING	07/12/2021	1.00
BULK POSTING	09/12/2021	2.00
BULK POSTING	10/12/2021	30.00
BULK POSTING	11/12/2021	5,088.00
BULK POSTING	28/12/2021	5.00
INCOME	29/12/2021	2,300.00
INCOME	03/01/2022	15,507.00
INCOME	06/01/2022	1.00
INCOME	10/01/2022	1.00
INCOME	11/01/2022	2.00
INCOME	19/01/2022	2.00
INCOME	04/02/2022	301.00
INCOME	07/02/2022	7,478.00
BULK POSTING	10/02/2022	1.00
CASH DEPOSIT	11/02/2022	5.00
INCOME	22/02/2021	2.00
INCOME	15/03/2022	30,029.00
INCOME	16/03/2022	28,947.00
INCOME	17/03/2022	11,954.00
INCOME	22/03/2022	4,936.00
INCOME	24/03/2022	48,316.00
INCOME	25/03/2022	42,649.00
INCOME	30/03/2022	42,746.00
CASH DEPOSIT	28/03/2022	11.00
CASH DEPOSIT	31/03/2022	2,393.00
		3,67,716.00
Add:		
Amount paid as per bank but not in cashbook		
TO TRF	13/05/2021	24,166.00
TO TRF	20/05/2021	40,000.00
TO TRF	01/06/2021	42,116.00
TO TRF	07/06/2021	1,800.00
TO TRF	09/06/2021	17,400.00
TO TRF	18/06/2021	76,565.00
TO TRF	19/06/2021	20,000.00
TO TRF	25/06/2021	5,803.00
TO TRF	06/07/2021	11,564.00
TO TRF	07/07/2021	90,412.00
TO TRF	29/07/2021	5,34,391.00
TO TRF	04/08/2021	7,075.00
CASH HANDLING CHARGES	12/08/2021	59.00

मुख्य नगर पालिका अधिकारी
नगर परिषद, साँची
जिला रायसेन (म. प्र.)




CASH HANDLING CHARGES		
CASH HANDLING CHARGES	13/08/2021	59.00
TO TRF	19/08/2021	59.00
CASH HANDLING CHARGES	24/08/2021	9,623.00
CASH HANDLING CHARGES	02/09/2021	59.00
CASH HANDLING CHARGES	07/09/2021	59.00
SAMGARI PURCHASE	08/09/2021	59.00
PURCHASE	13/09/2021	1,557.00
CASH HANDLING CHARGES	13/09/2021	11,511.00
WAGES	14/09/2021	59.00
TO TRF	17/09/2021	14,960.00
CASH HANDLING CHARGES	22/09/2021	7,656.00
TO TRF	27/10/2021	59.00
CASH HANDLING CHARGES	30/10/2021	13,75,557.00
CASH HANDLING CHARGES	11/11/2021	59.00
CASH HANDLING CHARGES	12/11/2021	59.00
CASH HANDLING CHARGES	08/12/2021	59.00
CASH HANDLING CHARGES	13/12/2021	59.00
TO TRF	15/12/2021	870.00
CASH HANDLING CHARGES	23/12/2021	59.00
CASH HANDLING CHARGES	31/12/2021	59.00
CASH HANDLING CHARGES	04/01/2022	59.00
TO TRF	06/01/2022	1,000.00
CASH HANDLING CHARGES	27/01/2022	59.00
VAHAN MARMART	23/02/2022	5.00
TO TRF	01/02/2022	33,280.00
TO TRF	25/02/2021	40.00
TO TRF	25/02/2021	19,800.00
CASH HANDLING CHARGES	10/03/2022	59.00
TO TRF	17/03/2022	1,920.00
CASH HANDLING CHARGES	24/03/2022	59.00
CASH HANDLING CHARGES	28/03/2022	59.00
CASH HANDLING CHARGES	29/03/2022	59.00
CASH HANDLING CHARGES	30/03/2022	59.00
CASH HANDLING CHARGES	31/03/2022	59.00
		23,50,369.00

मुख्य नगर पालिका अधिकारी
नगर परिषद, साँची
जिला रायसेन (म. प्र.)



PNB		
	5919	
Closing bank balance	Date	Amount
		0.00
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
Excess amount received as per bank (16/11/21 to 28/12/21)	-	3,50,000.00
		3,50,000.00
ADD		
Amount received as per cashbook but not in bank		
Excess amount received as per cashbook	21/02/2022	1,00,000.00
		1,00,000.00
Add:		
Amount paid as per bank but not in cashbook		
		-


 मुख्य नगर पालिका अधिकारी
 नगर परिषद्, साँची
 जिला रायसेन (म. प्र.)



PNB		
	7494	
Closing bank balance	Date	Amount
		3,56,055.00
Less:		
Amount paid as per cashbook but not as per bank		
CWIP	28/03/2022	4,03,529.00
		4,03,529.00
Less:		
Amount received as per bank but not in cashbook		
ADD		
Amount received as per cashbook but not in bank		
RAIN BASERA	28/03/2022	25,00,000.00
		25,00,000.00
Add:		
Amount paid as per bank but not in cashbook		

मुख्य नगर पालिका अधिकारी
नगर परिषद, साँची
जिला रायसेन (म. प्र.)

