

कार्यालय नगर परिषद डभौरा जिला-रीवा(म0प्र0)

E-mail ID- cmodabhora@mpurban.gov.in

क्रमांक / 1422 / न.परि. / 2023

डभौरा, दिनांक 21/03/2023

प्रति,

आयुक्त (वित्त)

नगरीय प्रशासन एवं विकास

भोपाल (म.प्र.)

विषय :- नगरीय निकायों के CA द्वारा संपरीक्षित वित्तीय लेखे वर्ष 2021-22 प्रेषित करने के संबंध में।

संदर्भ :- संचालनालय नगरीय प्रशासन एवं विकास म.प्र. भोपाल का पत्र क्र./ऑडिट/ शा-4(क)/265/5450 भोपाल दिनांक 16.03.2023।

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उपरोक्त विषयांकित संदर्भित पत्र के परिपालन नगर परिषद डभौरा द्वारा चाही गई वित्तीय वर्ष 2021-22 की पूर्ण सी.ए. ऑडिट रिपोर्ट हार्ड कापी एवं साफ्ट कापी में तैयार कर आपकी ओर सादर सम्प्रेषित है।

(के.एन. सिंह)

मुख्य नगर पालिका अधिकारी
नगर परिषद डभौरा
जिला सेवा (म.प्र.)

पृ.क्र. / 1424 / न.परि. / 2023

डभौरा दिनांक 21/03/2023

प्रतिलिपि

1. संभागीय संयुक्त संचालक, नगरीय प्रशासन एवं विकास रीवा संभाग रीवा की ओर सूचनार्थ एवं सत्र वर्ष 2021-22 के पूर्ण सी.ए. आडिट रिपोर्ट की जानकारी सादर प्रेषित।

(के.एन. सिंह)

मुख्य नगर पालिका अधिकारी
नगर परिषद डभौरा
जिला सेवा (म.प्र.)

AUDIT REPORT

22428171BAXHZS4796

Of

NAGAR PARISHAD, DABHAURA

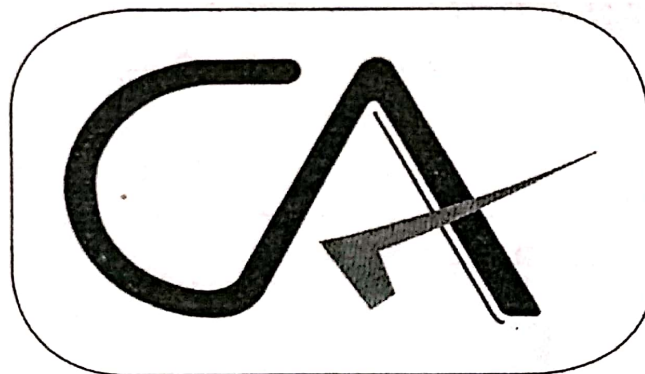
at

DABHAURA, REWA (M.P.)

For

F Y 2021-22

:: by ::



AKBN & ASSOCIATES

Chartered Accountants

JALSA INN MARRIGE GARDEN CAMPUS

HEERALAL COLONY, AMAHIYA, REWA

Mo. 9827631082, E-aile- vaibhavtiwari.ca@gmail.com



AKBN & Associates
Chartered Accountants

Jalsa Inn Marriage Garden
Campus, Heeralal Colony
Amahiya Rewa (M.P.)
486001

Email:-

vaibhavtiwari.ca@gmail.com

To,
Chief Municipal Officer,
Nagar Parishad, Dabhaura
Rewa (M.P.)

Sub: Audit Report and financial Statements of NAGAR PARISHAD Dabhaura DISTT.-
REWA (M.P) for the financial year 2021-22 (25-08-2022 to 28-08-2022).

Dear Sir,

We have conducted the Audit of Nagar Parishad Dabhaura from 25th August 2022 to 28th May. 2022 in the scope of appointment letter issued by your office vide letter No. 228/2022 Please find enclosed herewith the said audit report and financial Statements for Financial Year 2021-22.

We are thankful for the co-operation extended by Nagar Parishad Dabhaura Staff during the course of our audit.

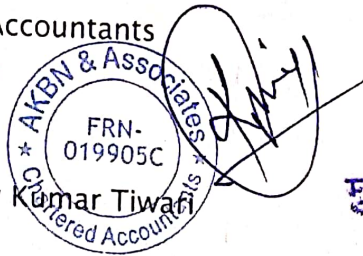
Disclaimer

The Audit Report has been prepared on the basis of information furnished and made available to us by Nagar Parishad Dabhaura. We disclaim any responsibility for any mis information on part of audit.

Thanking you in anticipation

AKBN & Associates

Chartered Accountants



CA. Vaibhav Kumar Tiwari

मुख्य नगर पालिका अधिकारी
नगर पालिका डभौरा
जिला रीवा (म.प्र.)

Date: - 14th Sep. 2022

Place: - Rewa

Audit Report of Nagar Parishad Dabhaura

We have found Following Observation as per Scope of Audit in Terms of Reference Letter no. 602/2022, Dt. 01/07/2022 during our audit programme at Nagar Parishad Dabhaura (Distt. REWA) from 25th August 2022 to 28th August 2022.

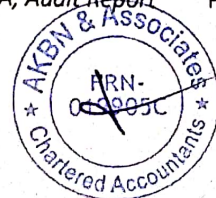
1. Audit of Revenue

1. Audited all the sources of revenue have been done. And it is observed that the only source of revenue is various government grants during the audit period. As statement government has notified the Dabhaura Nagar Parishad in September 2020 only vide notification no 336 in MP state Gazette dated 26-09-2020. As the formation of Nagar parish has been done on 26-09-2020 however Parishad had started functioning from January 2021 onwards, bank account was being opened on January 2021 and first grant is credited in 18-01-2021.

As the Nagar Parishad had started working in January 2021 it is observed that there is no revenue from the various revenue sources of Nagar parishad Like, Property Tax, Samekit kar, Nagriya vikas Upkar, Shiksha Upkar and other taxes etc. during the audit period.

Therefore the audit of revenue receipt and there counterfoil is not applicable for the ULB for the concerned audit period, as there is no cash collection by ULB during the audit period, and the comparative analysis of the revenue recovery with the previous period is not applicable for the ULB.

मुख्य अंगण शालिका अधिकारी
नगर परिषद डभौरा
जिला रेवा (म.प्र.)



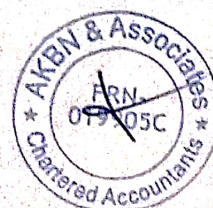
2. It is observed that the no Fixed Deposit receipts with the ULB. It is explained that FDRs were not created till the date for ULB.

2. Audit of Expenditure

1. We have audited all the expenditure under all schemes.
2. Cash book and expenditure has been audited and all the vouchers have been verified.
3. We have checked all aspect of cash book on daily basis, from January-2021 to 31st march 2021, and we have observed that there were some clerical mistake Found, and has been directed to accountant for their rectification, and same were rectified during the course of audit.
4. We have audited the expenditures and observed that there were no over payment and all those expenditure that are related with their schemes, are properly allocated.
5. We have verified payments of expenditure on systematic sample basis and satisfied that almost payments and transactions were made as per the guidelines and directives issued by regulating authorities. TDS being Deducted in Accordance With the Income Tax Act, 1961 and as per GST law. List of the some of the vouchers we have verified is as follows.

Sr No	Date	Voucher No.	Purpose	Amount
1	13-09-2021	96	Health Material Purchase	18720/-
2	20-09-2021	111	Misc. Material Purchases	16320/-
3	02-11-2021	139	Kachra Hath Gadi Purchses	48000/-
4	02-11-2021	144	Printing Material Purchses	18225/-
5	24-02-2022	275	Drainage Construction	1097499/-
6	25-02-2022	276	Fire Vehicle Purchases	2325600/-

मुख्य नगर पालिका अधिकारी
नगर परिषद डभौरा
जि.ग. शिवा (म.प्र.)



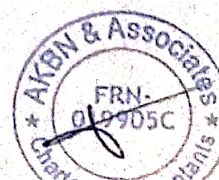
7	25-02-2022	277	WBM Road Construction	152749/-
8	26-02-2022	303	Hand pump Material Purchases	95760/-

6. We have verified all the financial transactions of ULB and observed that all the expenditure has been supported by financial and administrative sanctions accorded by competent authority and limited to the administrative and financial limits of the sanctioning authority.
7. We have observed that ULB has not recognised the revenue to be collected from public, Eg- Sampatti kar, samekit Kar, Nagriya Vikas Upkar, Shiksha Upkar Etc. It is explained to us that this is new nagar parishad started working from sep. 2020. Therefore it will take some time to identify the person from whom revenue to be collected. However we are not able to identify the overdue amount under the above mentioned heads.
8. We have observed that appropriate sanctioned have been obtained for all the expenditures incurred.

3. Audit of Book Keeping

1. We have audited all the books of accounts.
2. We have audited all the books of accounts and the same were maintained as per accounting Rules applicable to urban local bodies.
3. We have observed that there are no advances were extended during the period of audit.
4. We have found that ULB has opted the practice of preparing the bank reconciliation statements (BRS) on timely basis. We have observed that bank reconciliation has been prepared on monthly basis and all the entries

मुख्य नगर पालिका अधिकारी
नगर परिषद डभौरा
जि.भ.सि. (म.प्र.)



related to bank are properly reconciled with the respective bank statement.

5. We have audited Receipts & Payment of grant register, and all the entries in cash book has duly verified and found to be in order.
6. We have observed that Fixed Assets register of ULB is not prepared properly in prescribed format. And it is observed that the ULB has started the process of acquisition of fixed assets but no fixed assets have been acquired till the end of March 31st 2021.
7. We have audited and reconcile the accounts of Receipts and Payments of project funds.

4. Audit of FDR:

1. It is observed that the no Fixed Deposit receipts with the ULB. It is explained that FDRs were not created till the date for ULB..
2. As there is no FDR with ULB therefore recording of interest on FDR does not arises.

5. Audit of Tenders/Bids:

1. We have observed that the process of tenders/bids were initiated by the ULB accordingly issued some tenders for various construction to be done is the area of ULB.
2. We have not found any bank guarantee.
3. We have observed that ULB has properly followed the tendering process before issuing the contract during the period of audit.

6. Audit of Grants and Loans:

1. We have verified that grants issued by central government were properly utilized up to the extent possible till March 2022.
2. We have verified that grants issued by state government were

properly utilized.

3. We have verified that adequate procedures were followed in case of loan provided for physical Infrastructure and its utilization.

It is highly recommended to implement Double Entry System for Book Keeping/Accounting. It is also recommended to implement Computerised Accounting System for better and smooth working.

Disclaimer

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Date: 14/09/2022

Place: Rewa

For

AKBN & Associates

Chartered Accountants

मुद्रा तथा हस्ताक्षर अधिकारी
नगर पंचायत दभौरा
झारखण्ड (ग.प.)



CA Vaibhav Kumar Tiwari

(Proprietor)

UDIN-22428171BAXHZ54796

नगर परिषद डभौरा जिला रीवा (म.प्र.)

प्राप्ति भुगतान खाता

01.04.2021 से 31.03.2022

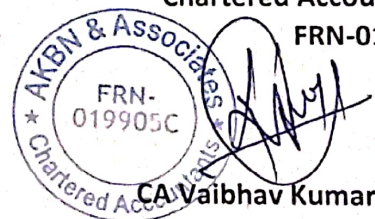
आयगत मद	राशि	व्ययगत मद	राशि
प्रारम्भिक शेष		फायर वाहन पट्टा का भुगतान	19200.00
नगद		स्वास्थ्य सामग्री का भुगतान	1385147.00
बैंक शेष	39006903.44	आलमारी का भुगतान	73344.00
		वाहन किराया का भुगतान	436500.00
		नगरोदय कार्यक्रम	160000.00
		श्रमिक नामावाली का भुगतान	651374.00
मास्क जुर्माना से प्राप्त राशि	7550	कूलर का भुगतान	119950.00
विशेष निधि	10000000	ई.पी.एफ./आयकर/पेन नं./जी.एस.टी. का भुगतान	37000.00
घुगी प्राप्ति पूर्ति	28541151	मास्क का भुगतान	13500.00
सड़क मरम्मत अनुदान	3362000	विविध जलपान सामग्री का भुगतान	38226.00
मूलभूत सुविधा मद	4940000	विविध सामग्री का भुगतान	102223.00
राज्य वित्त आयोग	5148000	पलैक्स बैनर का भुगतान	10200.00
01 नग छोटा फायरवाहन क्रय हेतु	1875000	उलाएसमेन्ट का भुगतान	65,208.44
15वीं वित्त आयोग	7525000	निर्माण सामग्री का भुगतान	2,680.00
भारत स्वच्छ अभियान	1400000	सामान्य भविष्यनिधि का भुगतान	650.00
संचित निधि में जमा राशि	1100000	कम्प्यूटर सामग्री का भुगतान	57720.00
अनापत्ति प्रमाण पत्र शुल्क	3110	जनरेटर का भुगतान	48226.00
एस.बी.आई. शाखा डभौरा से एम.बी.जी.बी.	12515709	अग्रिम राशि का भुगतान	9000.00
एम.बी.जी.बी. शाखा डभौरा से एस.बी.आई.	66400000	प्राथमिक स्वास्थ्य केन्द्र डभौरा के आंकेक्षण शुल्क का	10000.00
आनलाईन टेण्डर से प्राप्त निविदा प्रपत्र शुल्क	610000	संचित निधि में भुगतान की गई राशि	1100000.00
भुगतान की गई राशि वापस खाते में जमा	6004	सुविधा हैण्डबुक/नपा. अधि./सू.अधिकार. का भुगतान	3895.00
जलकर से प्राप्त	30720	स्टेशनरी सामग्री का भुगतान	136444.00
अन्य आय	241785.07	मानदेय का भुगतान	118000.00
आवेदन शुल्क	1092	समाचार पत्र का भुगतान	3799.00
जन्मप्रमाण पत्र शुल्क	600	मोबाइल का भुगतान	19500.00
मृत्युप्रमाण पत्र शुल्क	3000	एस.बी.आई. शाखा डभौरा से मध्यांचल ग्रामीण बैंक ड	12515709.44
बाजार वसूली	51465	डिजिटल हस्ताक्षर का भुगतान	9000.00
भवन निर्माण अनुज्ञा शुल्क	328497	एम.बी.जी.बी. शाखा डभौरा से एस.बी.आई. शाखा डभौरा	66400000.00
अग्रिम राशि	9000	बजट का भुगतान 2021-22	19500.00
सूचना अधिकार जानकारी शुल्क	8	यात्रा भत्ता देयक का भुगतान	9175.00
भवन निर्माण फार्म शुल्क	10	डीजल का भुगतान	72501.00
एस.बी.आई. शाखा डभौरा से प्राप्त	750	विज्ञापन का भुगतान	68990.00
2022-23 के बाजार नीलामी की 1/2 रा	264916	फर्नीचर सामग्री का भुगतान	80354.00
एम.बी.जी.बी. अशतमद की जमा राशि	7560000	आनलाईन निविदा कार्य का भुगतान	49000.00
		वेतन का भुगतान	2588630.00
		पोस्टेज डाकटिकिट	2000.00
		आयकर का भुगतान	13469.00
		जी.एस.टी. कर का भुगतान	126818.00
		जल प्रदाय सामग्री का भुगतान	258,127.00
		हैण्ड पेप सामग्री का भुगतान	133566.00
		इंजीनियरिंग उपकरण का भुगतान	49365.00
		विद्युत सामग्री का भुगतान	182046.00
		अग्रिम राशि का सामायोजन	9000.00
		मड टैंकर सैप्टिक टंक क्लीनर का भुगतान	386440.00

मुख्य नगर सलिका अधिकारी
नगर परिषद डभौरा
जिला रीवा (म.प्र.)



		श्रमिक नामावाली	5112237.00
		वार्ड 5 में नाली निर्माण का भुगतान	1097499.00
		फायरवाहन का भुगतान	2325600.00
		वार्ड क्र. 10 में डब्ल्यू.बी.एम. रोड का भुगतान	152749.00
		बैंक स्टेशनरी/नेफ्ट चार्ज कटौती	556.37
		सड़क मरम्मत कार्य का भुगतान	96287.00
		जे.सी.बी. खुदाई कार्य का भुगतान	20815.00
		जी.एस.टी. कार्यवाही कार्य का भुगतान	39600.00
		जे.सी.बी. अतिक्रमण हटाये जाने के किराया का भुगतान	57570.00
		फरवरी 22 के उपकर का भुगतान	12802.00
		वाहनों की सुरक्षा हेतु तिरपाल का भुगतान	19200.00
		02 नग वाटर टैंकर का भुगतान	314640.00
		टैक्टर/ट्राली का भुगतान	884250.00
		पोचयत कालीन भवन मरम्मत का भुगतान	32264.00
		पुताई कार्य का भुगतान	22609.00
		लेदर बैग का भुगतान	25920.00
		मोटर पंप सुधार/मरम्मत का भुगतान	18522.00
		अन्तिम शेष	
		नगद	
		अन्तिम/बैंक शेष	92,981,751.26
कुल महायोग	190,932,270.5	कुल महायोग	190,932,270.5

मुख्य नगर पालिका अधिकारी
नगर पालिका डभौरा
जिला रीवा (म.प्र.)



CA Vaibhav Kumar Tiwari

Partner

M.N. 428171

UDIN-22428171BAXHZS4796

NAGAR PARISHAD DABJAURA, DISTT. REWA

दिनांक 01.04,2021 से 31,03,2022 तक

सत्र वर्ष 2021-2022 में प्राप्त आय का वार्षिक विवरण मदवार

क्र	मद का नाम	प्राप्त राशि
1	मास्क जुर्माना से प्राप्त राशि	7550
2	विशेष निधि	10000000
3	चुंगी प्राप्ति पूर्ति	28541151
4	सड़क मरम्मत अनुदान	3362000
5	मूलभूत सुविधा मद	4940000
6	राज्य वित्त आयोग	5148000
7	01 नग छोटा फायरवाहन क्रय हेतु	1875000
8	15वीं वित्त आयोग	7525000
9	भारत स्वच्छ अभियान	1400000
10	संचित निधि में जमा राशि	1100000
11	अनापत्ति प्रमाण पत्र शुल्क	3110
12	एस.बी.आई. शाखा डभौरा से एम.बी.जी.बी. में अंतरण	12515709
13	एम.बी.जी.बी. शाखा डभौरा से एस.बी.आई. डभौरा में अंत	66400000
14	आनलाईन टेण्डर से प्राप्त निविदा प्रपत्र शुल्क	610000
15	भुगतान की गई राशि वापस खाते में जमा	6004
16	जलकर से प्राप्त	30720
17	आवेदन शुल्क	1092
18	जन्मप्रमाण पत्र शुल्क	600
19	मृत्युप्रमाण पत्र शुल्क	3000
20	बाजार वसूली	51465
21	भवन निर्माण अनुज्ञा शुल्क	328497
22	अग्रिम राशि	9000
23	सूचना अधिकार जानकारी शुल्क	8
24	भवन निर्माण फार्म शुल्क	10
25	एस.बी.आई. शाखा डभौरा से प्राप्त	750
26	2022-23 के बाजार नीलामी की 1/2 राशि जमा	264916
27	एम.बी.जी.बी. अशतमद की जमा राशि	7560000
	योग	151683582

कुल प्राप्त आय 29842111X5% + 1492106.00 संचित निधि

मुख्य नगर पालिका अधिकारी
नगर परिषद डभौरा
जिला रीवा (म.प्र.)



NAGAR PARISHAD DABJAURA , DISTT. REWA

सत्र वर्ष 2021-22

निकाय को प्राप्त आय का विवरण

क्र.	मद का नाम	राशि
1	चुगी क्षति पूर्ति	28541151
2	जलकर	30720
3	बाजार वसूली	51465
4	मास्क जुर्माना	7550
5	अनापत्ति प्रमाण पत्र	3110
6	आनलाईन टेण्डर से प्राप्त निविदा शुल्क	610000
7	आवेदन शुल्क	1102
8	मृत्यु प्रमाण पत्र शुल्क	3000
9	जन्म प्रमाण पत्र शुल्क	600
10	भवन निर्माण अनुज्ञा शुल्क	328497
11	बाजार नीलामी फीस 1/2	264916
	योग	29842111

मुख्य नगर पालिका अधिकारी
नगर परिषद डबौरा
झिग रीज (म.प्र.)



NAGAR PARISHAD DABHAURA

Bank Reconciliation Statement

As on 31/03/2022

Balance As per Cash Book 31.03.2021		92,981,751.00
Add- Amount wrongly debited is cash Book		
		1,329.63
		92,983,080.63
Balance as per Bank Statement as on 31.03.2022		92,983,080.63
S No	A/c No	
1	SBI A/C 5806	
	SBI A/C 2578	
2	MGB A/c 80041265929	
	MGB A/c 2108	
Difference		-

मुख्य नगर पालिका अधिकारी
नगर पालिका डबहौरा
प्रिया शर्मा (म.प्र.)



For
AKBN & Associates
Chartered Accountants
FRN-019905C
CA Vaibhav Kumar Tiwari
Partner
M.N. 428171
UDIN-22428171BAXHZS4796



REVISED ABSTRACT SHEET FOR REPORTING ON AUDIT PARAS FOR FINANCIAL YEAR 2021-22

Name of ULB: Nagar Parishad -Dabhaura, Rewa (M.P.)
Name of Auditor: AKBN & Associates.

Sr.No.	Parameters	Observation In Brief			Suggestions
1	Audit of Revenue				
		Year 2021-22	Year 2020-21	% of Growth	
(i)	Sampati Kar	0.00	0.00		NA as ULB has not started functioning.
(ii)	Samaykit Kar	0.00	0.00		NA as ULB has not started functioning.
(iii)	Nagariye Vikas Upkar	0.00	0.00		NA as ULB has not started functioning.
(iv)	Shiksha Upkar	0.00	0.00		NA as ULB has not started functioning.
	Kul Yog	0.00	0.00		NA as ULB has not started functioning.
	Gair Rajaswa Wasoli				
(i)	Bhavan Bhumi Khiraya	0.00	0.00		NA as ULB has not started functioning.
(ii)	Jal Upbhogta prabhar	30,720.00	0.00	100.00	Some of the activity have started with the ULB
(iii)	Other Taxes And Fees	659,338.00	0.00	100.00	Some of the activity have started with the ULB , Birth /Death certificate issued, building permission etc. ha been issued. That is why collection of revenue started
	Kul Yog	690058.00	0.00		NA as ULB has not started functioning.
	Maha Yog	690,058.00	0.00		

Seal & Signature of Auditor
AKBN & Associates
Chartered Accountants
CA. Anubhav Kumar Tiwari
FRN-0199856
MRN : 428171

प्रभु नगर विकास अधिकारी
नगर पंचायत दभौरा
जिला रेवा (म.प्र.)

REVISED ABSTRACT SHEET FOR REPORTING ON AUDIT PARAS FOR FINANCIAL YEAR 2021-22

Name of ULB: Nagar Parishad Dabhaura, Rewa (M.P.)

Name of Auditor: AKBN & Associates.

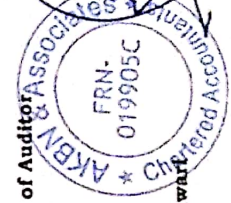
Sr.No.	Parameters	Description	Observation In Brief	Suggestions
1	Audit of Expenditure	ULB has not initiated wrking till the end of audit period therefore no measure expenditure was being incurred.	ULB has not initiated wrking till the end of audit period therefore no measure expenditure was being incurred.	ULB should have been initiated its woking little more earlier. And should be in process to acquire the equipments at the earliest
2	Audit of Book Keeping	1. Overall Book Keeping found satisfactory.Accounts are maintained in Single Entry System manually. 2. Receipt & Payment A/C prepared on monthly basis.	Most of the recoreds which is required to be prepared, up to the extent applicable has been prepared. As it is the initial year of ULB it is recommended that the practice of preparing the records should be followed.	Computer Based Accounting System is highly recommended.
3	Audit of FDR	NA as ULB has not started functioning.	NA as ULB has not started functioning.	NA



मुख्यालय
नगर पंचायत डबाहौरा
जिला रायसेन (म.प्र.)

4	Audit of Tenders/ Bids	NA as ULB has not started functioning.	NA as ULB has not started functioning.	NA
5	Audit of Grants & Loans	1. We have verified that grants issued by central government were properly utilized up to the extent possible till March 2021	1. We have verified that grants issued by central government were properly utilized up to the extent possible till March 2021	NA
6	Incidences relating to Diversion of funds from Capital/ Receipts/ Grants/ Loans to Revenue Nature Expenditure and from one scheme / project to another	NA as ULB has not started functioning.	NA as ULB has not started functioning.	NA
7	Any Other			
	a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipt (Tax and non Tax)excluding Octroi, Entry Tax , Stamp Duty and other grants etc.	NA as ULB has not started functioning.	NA as ULB has not started functioning.	NA
	b) Percentage of Capital Expenditure with respect to Total Expenditure	NA as ULB has not started functioning.	NA as ULB has not started functioning.	NA

Seal & Signature of Auditor
AKBN & Associates
Chartered Accountants



Partner
CA. Valbhav Kumar Tiwari
MRN : 428171

प्रमुख कार्यपालिका अधिकारी
मुम्बई नगर पालिका
जि. न. सिव (प. न.)

Nagar Parishad Dabhaura
Management Letter

For the Period 26/09/2021 to 31/03/2022

To,
The Chief Municipal Officer
Dabhaura
Rewa (M.P.)

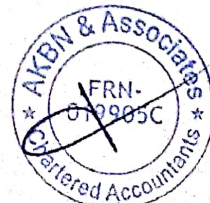
Dear Sir,

We have recently completed our audit of Nagar Parishad Dabhaura. We conducted our audit in accordance with the standards on auditing issued by the Institute of Chartered Accountants of India. Those standards require 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 amount and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

An audit also includes evaluating the appropriateness of accounting policies and the reasonableness of the accounting estimates made by management, 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.

मुख्य नगर पालिका अधिकारी
नगर परिषद डबौरा
जिला रेवा (म.प्र.)



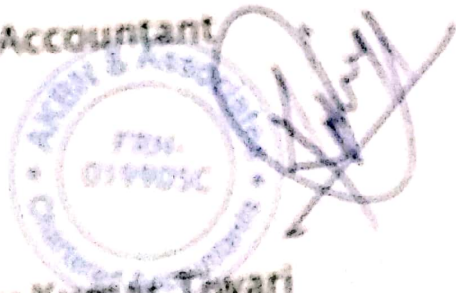
Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance in accordance with the accounting principles generally accepted in India.

We would like to thank the management and staff of Nagar Parishad Dabhaura for their assistance and co-operation during the audit.

We would be pleased to provide any clarification that you may require regarding this report.

Yours faithfully

For
AKBN & Associates
Chartered Accountant



मुझे यहाँ लिखित ऑडिटरी
महाराष्ट्र (प्रा. उ. वि.)
ज. न. वि. (प. न.)

CA Vaibhav Kumar Triwari
(Partner)