

## कार्यालय नगरपालिका परिषद गाडरवारा जिला नरसिंहपुर (मप्र)

(महारानी लक्ष्मीबाई वार्ड, दूरभाष – 07791-254777, Email-cmogadarwada@mpurban.gov.in)

क्रमांक 601 / लेखा / नपाप / 2023  
प्रति,

गाडरवारा दिनांक 29.03.2023

वित्त अधिकारी  
नगरीय प्रशासन एवं विकास  
भोपाल, म.प्र.

विषय – वित्तीय वर्ष 2021-22 के नगरीय निकायों के लेखाओं की संपरीक्षा चार्टर्ड अकाउंटेंट के द्वारा कराये जाने के संबंध में।

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उपरोक्त विषयांतर्गत वित्तीय वर्ष 2021-22 की निकाय नगरपालिका परिषद गाडरवारा की लेखा की संपरीक्षा चार्टर्ड अकाउंटेंट द्वारा कराकर आपकी ओर सादर प्रेषित है।

(जयश्री चौहान)

मुख्य नगरपालिका अधिकारी  
नगरपालिका परिषद गाडरवारा  
नगरपालिका परिषद गाडरवारा

# AUDITOR'S REPORT

## NAGAR PARISHAD GADARWARA

FINANCIAL YEAR 2021-22

NPJS AND ASSOCIATES  
CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी  
नगर पालिका समिपद गाडरवार



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नगर पालिका प्रविष्ट गाडखारा





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## INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of NAGAR PARISHAD GADARWARA

<b>Report on the Financial Statements</b>	We have audited the accompanying financial statements of NAGAR PARISHAD GADARWARA ("the ULB"), which comprise the Receipt & Payment Account for the year then ended, and other explanatory information.
<b>Management's Responsibility for the Financial Statements</b>	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.
<b>Auditor's Responsibility</b>	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





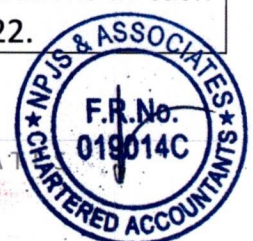


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	<p>Directorate, Urban Administration &amp; Development, M.P., Bhopal in this regard. The Commissioner/CMO has not directed us to perform audit of any other section in his office in addition to the above scope.</p> <p>We conducted our audit in accordance 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.</p> <p>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.</p> <p>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.</p>
<b>Qualified Opinion</b>	<p>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 &amp; 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.</p>





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<b>Basis for Qualified Opinion</b>	The details which form the basis of qualified opinion are reported in the Annexure 1 and Annexure 2 annexed to this report.
<b>Emphasis of Matters</b>	<p>We draw attention to the following matters reported in Annexure - 2, annexed to this report.</p> <ul style="list-style-type: none"><li>• Accounts prepared as per the Manual (Single entry system) in lieu of accounting standards for local bodies as issued by Institute of Chartered Accountants of India.</li><li>• Revenue department's records related to recovery of revenue taxes and other revenue dues has differences with accounting records maintained by accounting department.</li><li>• Non-maintenance or incomplete registers as prescribed under manual and mentioned at point 3 of annexure 2.</li><li>• Non-availability of details related with Tenders.</li></ul> <p>Our opinion is not modified in respect of these matters.</p>
<b>We further report that:</b>	<p>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;</p> <p>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.</p> <p>c) The Receipt &amp; Payment Account deal with by this Report are in agreement with the books of account.</p> <p>d) Except for the matter described in the Basis for Qualified Opinion paragraph above, the Receipt &amp; Payment Account comply with the Municipal Accounting Manual and Accounting Standards applicable to the Urban Local Bodies.</p> <p>e) The matter described in the Basis for Qualified Opinion paragraph above, in our opinion, may have an adverse effect on the</p>







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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.

With respect to the adequacy of the internal financial controls over financial reporting of the ULB and the operating effectiveness of such controls, refer to our separate Report in 'Annexure 1'



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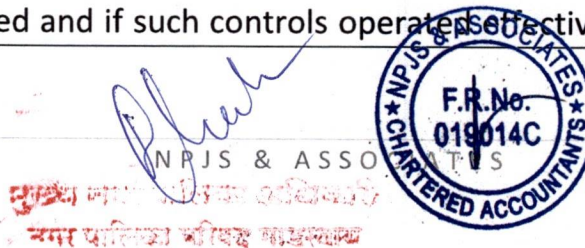
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Annexure '1'

## Report on Internal Financial Controls over Financial Reporting

<b>Report on the Internal Financial Controls of the ULB ("the ULB")</b>	We have audited the internal financial controls over financial reporting of NAGAR PARISHAD GADARWARA ("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.
<b>Management's Responsibility for Internal Financial Controls</b>	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.
<b>Auditors' Responsibility</b>	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





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	<p>in all material respects.</p> <p>Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.</p> <p>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.</p>
<b>Meaning of Internal Financial Controls Over financial Reporting</b>	<p>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</p> <ul style="list-style-type: none"><li>a) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the ULB;</li><li>b) 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</li></ul>







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	<p>of the ULB; and</p> <p>c) 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.</p>
<b>Inherent Limitations of Internal Financial Controls Over Financial Reporting</b>	<p>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.</p>
<b>Qualified opinion</b>	<p>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:</p> <p>a)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</p> <p>b)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.</p> <p>c)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.</p>







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These could potentially result in material misstatements in the ULB's trade payables, consumption, inventory and expense account balances.

d)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. 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.

For NPJS & Associates

Chartered Accountants

Date: 28/9/2022

UDIN: 22441867BEESDJ7850



CA Lalit Patidar

Partner

MRN – 441867

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## Annexure '2'

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

### i. Audit of Revenue

1)	The auditor is responsible for audit of revenue from various sources.	Verification of revenue from various sources has been made, and the same has been recognized and entered in the books of account produced before us.
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.	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. ULB also Collects revenue directly in bank accounts through online modes. The counter foils or revenue receipts were made available to us for verification. 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.	See Annexure C attached to this report.
4)	Delay beyond 2 working days shall be immediately brought to	No such instances were noticed during the test check of entries conducted by us except the circumstances like public holidays, government or local holidays etc.





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	the notice of commissioner/CMO.	
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, balancing and balance carried forward entries in the cashbook. The details are provided at point 2(3) of this annexure. Also due to quantum of transactions and inherent limitation of audit we cannot provide our absolute assurance on the entries of the cash book.
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.	Details relating to revenue recovery against quarterly & monthly targets were not made available to us. Hence we could not comment upon any lapses thereof.
7)	The auditor shall verify the interest income from FDR's and verify that interest is duly and timely accounted for in cash book.	During the year, as explained to us, ULB does not possess any FDR. Hence we could not comment over the same.
8)	The case where, the investments are made on lesser interest rates shall be brought to the notice of the Commissioner/CMO.	As given in the point above, there were no FDR held by ULB to verify the interest income and rates.







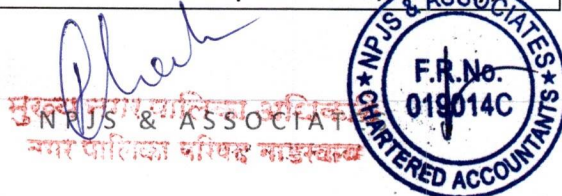
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## ii. Audit of Expenditure:

1)	The auditor is responsible for audit of expenditure under all the schemes.	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.	<p>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. Test checked vouchers revealed below mentioned instances:</p> <ul style="list-style-type: none"><li>• IT-TDS and GST-TDS were deducted on respective amount, at applicable rates.</li><li>• Details not furnished to verify the amount deposited and returns filed during the year.</li><li>• Register maintained for LWT &amp; Royalty payments.</li></ul> <p>ULB have not provided challans or returns for payment of liabilities to the Government. However ULB has explained that same had been duly deposited on or before the due date. Non-compliance of tax provision attract statutory penalty.</p>
3)	He should also check monthly balance of the cash book and guide the accountant to rectify errors, if any.	During verification of cashbook we have noticed totalling, balancing and carried forward errors and same has been summarised in the Annexure-Totalling mistake attached with this report. We have guided the accounts department about the errors and methods to prevent them in future.
4)	He shall verify that the	Details relating to deviation of expenditure, if any, of





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	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.	particular scheme is specified at sub point 4 of point 6.
5)	He shall also verify that the expenditure is accordance with the guideline, directives, acts and rules issue by Government of India/ State Government.	As explained to us, ULB follows the necessary guidelines, directives, acts and rules issued by Government of India and State Government. However, ULB didn't provided such directives with written confirmation and hence it was not possible for us to verify the expenditures in accordance with such guidelines etc.
6)	During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.	We have verified the expenditure on test check basis and it was found that such expenditure were duly supported by financial and administrative sanctions accorded by competent authority. ULB follows the hierarchy of sanctions and approvals depending upon the nature of the transactions and financial limits.
7)	All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit	No such instances were noticed during the test check of such entries conducted by us.





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	observation shall be ensured during the audit. Non- compliance of audit paras shall be brought to the notice of Commissioner / CMO.													
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.	<p>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.</p> <p>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.</p>												
9)	He shall verify that all temporary advances of other than employees have been fully recovered.	<p>Details regarding temporary advances were not provided to us by the ULB and hence we cannot comment on the same. However, during verification of cashbook, we have noticed few advances as given below:</p> <table><tr><th>Date</th><th>Name of Person</th><th>Amount</th><th>Details of Advance given</th></tr><tr><td>05/10/2021</td><td>Beneficiary</td><td>45,000.00</td><td>Under Sambal Yojna</td></tr><tr><td>24/08/2021</td><td>Beneficiary</td><td>65,000.00</td><td>Under Sambal Yojna</td></tr></table>	Date	Name of Person	Amount	Details of Advance given	05/10/2021	Beneficiary	45,000.00	Under Sambal Yojna	24/08/2021	Beneficiary	65,000.00	Under Sambal Yojna
Date	Name of Person	Amount	Details of Advance given											
05/10/2021	Beneficiary	45,000.00	Under Sambal Yojna											
24/08/2021	Beneficiary	65,000.00	Under Sambal Yojna											

### iii. Audit of Book Keeping

1)	The auditor is responsible for audit of	As per the information and explanation provided to us by the management of the ULB and on perusal of
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	the books of accounts as well as stores.	books of accounts, it was noticed by us that the ULB has not maintained Fixed Asset Registers, Security Deposit Registers, Advance Registers, Loan Registers, Register of Retention Money 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 related to stores are provided for verification, and it was observed that the receipts in register were recorded with quantity and value but the closing was recorded with quantity only without its value.
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 specific condition related to advances are placed. 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	Bank Reconciliation is provided to us by the ULB and annexed with this report. However the ULB does not maintain cashbook as per bank accounts, consequently bank wise BRS was not possible. Hence consolidated BRS was prepared. We suggested ULB to maintain the cashbook bank account wise and reconcile the same at frequent intervals such as bi-monthly, monthly, or quarterly.







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	preparation of BRS's	
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. The receipt of grants were verified on test check basis. We have noticed few issues as provided in summary statement given at point 6(1) of this annexure.
6)	The auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notices of Commissioner / CMO.	Fixed asset registers were not provided to us for verification. Therefore we are not able to verify the same and comment upon whether it is complete and correctly balanced.
7)	The auditor shall reconcile the account of receipt and payment especially for project funds.	ULB does not maintain separate cash books for different schemes and projects and hence we cannot comment on reconciliation with Receipt & Payment.

#### 4) Audit of FDR

1)	The auditor is responsible for audit of all fixed deposits and term deposits.	During the year, as explained to us, ULB does not possess any FDR. Hence we could not comment over the same.
2)	It shall be ensured that proper record of FDR's are maintained and renewals are timely done.	As explained to us, ULB does not possess any FDR. Hence we could not comment over records of FDR & renewals.
3)	The case where FDR'S / TDR are kept at low	As per ULB there are no FDR during the year, hence we could not comment over interest rates.



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	rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO.	
4)	Interest earned on FDR/TDR Shall be verified from entries in the cash book.	As explained to us, ULB does not possess any FDR. Hence we could not comment on entries in cashbook.

## 5) Audit of Tenders / Bids

1)	The auditor is responsible for audit of all tenders / bids invited by the ULB.	No tender related documents were provided, so we can comment on procedures of tenders / bids.  Bid were invited online where the tender amount exceeding Rs. One Lakh and for value less than one lakh, manual bids were asked.
2)	He shall check whether competitive tendering procedures are followed for all bids.	No tender related documents were provided, so we can comment on whether competitive tendering procedures were followed for all bids or not.
3)	He shall verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period.	No tender related documents were provided, so we cannot verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period.
4)	The bank guarantees, if received in lieu of bid	No such bank guarantees were produced before us for







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	processing fee / performance guarantee shall be verified from the issuing banks	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	Verification had been conducted for the grants received from the Central/state government. Details of grant receipt as per accounting records & grant register are as
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and its utilization.

follows:

As per grant register:

S.No.	Grants	Opening Balance	Received	Utilized	Closing Balance
1	Vishes Nidhi	90,00,000.00	-	76,77,030.00	13,22,970.00
2	Vishes Nidhi - 3 (Vikash Karya)	50,00,000.00	-	46,85,689.00	3,14,311.00
3	Chungi Chatipurti	4,55,336.00	7,09,55,299.00	7,13,76,475.00	34,160.00
4	15th Vitt Ayog	4,28,09,030.00	69,16,000.00	1,05,73,997.00	3,91,51,033.00
5	Yatri Kar	1,59,493.00	15,86,000.00	17,43,591.00	1,902.00
6	Mulbhoot Suvidha	35,60,000.00	94,92,000.00	1,30,52,000.00	-
7	Stamp Duty	40,63,000.00	61,32,972.00	1,01,95,972.00	-
8	Rajya Vitt	27,77,315.00	90,58,000.00	1,07,50,485.00	10,84,830.00
9	Vishes Nidhi - 3	48,23,070.00	-	31,15,542.00	17,07,528.00
10	Sadak Marammat	42,66,000.00	80,70,000.00	1,85,670.00	1,21,50,330.00
11	Rastriya Sahari Ajivika Mission	64,28,823.00	-	64,28,823.00	-
12	Vishes Nidhi (Vikash Karya)	1,00,00,000.00	-	54,12,438.00	45,87,562.00
	<b>Total</b>	<b>9,33,42,067.00</b>	<b>11,22,10,271.00</b>	<b>14,51,97,712.00</b>	<b>6,03,54,626.00</b>

Grant receipt as per accounting records are as follows:

Grants	Received
Vishes Nidhi	-
Vishes Nidhi - 3 (Vikash Karya)	-
Chungi Chatipurti	7,09,55,299.00
15th Vitt Ayog	2,42,02,000.00
Yatri Kar	15,86,000.00
Mulbhoot Suvidha	94,92,000.00
Stamp Duty	61,32,972.00
Rajya Vitt	90,58,000.00
Vishes Nidhi - 3	-
Sadak Marammat	80,70,000.00
Rastriya Sahari Ajivika Mission	-
Vishes Nidhi (Vikash Karya)	-
<b>Total</b>	<b>12,94,96,271.00</b>

Rs. 1,72,86,000/- of Chhungikshatipurti grant receipt during the year were not recoded in cashbook.




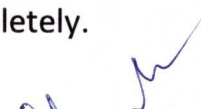




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2)	He is responsible for audit of grants received from State Government and its utilization.	Verification had been conducted for the total grants received from the State/Central government. Details for the same are provided in table above																												
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.	<p>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. Details of loan repayment, as provided by the ULB to us, are provided here below:</p> <table><tr><th>Quarter</th><th>Interest Payment</th><th>Principal Payment</th><th>Total Payment</th></tr><tr><td>Q1</td><td>57,197.00</td><td>46,000.00</td><td>1,03,197.00</td></tr><tr><td>Q2</td><td>50,658.00</td><td>46,000.00</td><td>96,658.00</td></tr><tr><td>Q3</td><td>49,139.00</td><td>46,000.00</td><td>95,139.00</td></tr><tr><td>Q4</td><td>47,438.00</td><td>46,000.00</td><td>93,438.00</td></tr><tr><td>Total</td><td>2,04,432.00</td><td>1,84,000.00</td><td>3,88,432.00</td></tr><tr><td colspan="3">Outstanding</td><td>19,85,622.00</td></tr></table> <p>Above loan was utilised for CM adhosanrachna scheme</p>	Quarter	Interest Payment	Principal Payment	Total Payment	Q1	57,197.00	46,000.00	1,03,197.00	Q2	50,658.00	46,000.00	96,658.00	Q3	49,139.00	46,000.00	95,139.00	Q4	47,438.00	46,000.00	93,438.00	Total	2,04,432.00	1,84,000.00	3,88,432.00	Outstanding			19,85,622.00
Quarter	Interest Payment	Principal Payment	Total Payment																											
Q1	57,197.00	46,000.00	1,03,197.00																											
Q2	50,658.00	46,000.00	96,658.00																											
Q3	49,139.00	46,000.00	95,139.00																											
Q4	47,438.00	46,000.00	93,438.00																											
Total	2,04,432.00	1,84,000.00	3,88,432.00																											
Outstanding			19,85,622.00																											
4)	The auditor shall specifically point out any diversion of funds from capital receipts/ grants/ bans to revenue expenditure.	<p>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 possibilities of fund diversion cannot be ruled out completely.</p> <div></div>																												





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## Other Audit Observations: 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 637.88 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	178.15	24.79	153.36	82.57	11.79	36.59	70.78	224.14
2	Samekit Kar	37.83	6.49	31.34	18.88	1.77	8.26	17.10	48.45
3	Nagar Vikas Upkar	47.31	7.08	40.24	23.42	3.41	10.48	20.01	60.25
4	Siksha Upkar	36.30	4.98	31.32	18.51	2.51	7.49	16.00	47.32
5	Bhavan/Bhoomi/Shop Rent	15.16	1.78	13.38	9.76	2.49	4.27	7.26	20.64
6	Water Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	Other Tax	217.33	17.37	199.96	157.45	120.32	137.69	37.13	237.09
	<b>Total</b>	<b>532.09</b>	<b>62.49</b>	<b>469.60</b>	<b>310.58</b>	<b>142.30</b>	<b>204.79</b>	<b>168.29</b>	<b>637.88</b>
<b>Total Un-Recovered amount</b>									<b>637.88</b>

For NPJS & Associates

Chartered Accountants



Alit Patidar  
MRN 441867  
(Partner)





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## Reporting on Audit Paras for Financial Year 2021-22

NAGAR PARISHAD GADARWARA

**Auditor: NPJS & Associates, Chartered Accountants**

<u>S. no.</u>	<u>Parameters</u>	<u>Description</u>	<u>Observation in brief</u>	<u>Suggestions</u>
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. Scheme/Project wise utilisation should be prepared in reconciliation with grant records.
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	Observations were listed in brief in point no.	NA.





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			4 of annexure 2 of audit report attached	
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.
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 has been pointed out in point no. 6 (iv) of annexure 2 of report attached	
8	a) Percentage of revenue expenditure (Establishment, salary, Operation&	$\frac{12,88,42,536}{2,66,72,400} = 483.06\%$		







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	Maintenance) with respect to revenue receipts (Tax & Non Tax).			
	b) Percentage of Capital expenditure wrt Total expenditure.	$\frac{4,72,76,675}{17,61,19,211} = 26.84\%$		
9	Whether all the temporary advances have been fully recovered or not.		Cases of outstanding advances have been outlined in point no. 3 (3) of report attached.	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	ULB should prepare bank wise BRS.



*[Handwritten Signature]*

मुख्य नगर पालिका अधिकारी

नगर पालिका, धरमपुर, गण्डखाम

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**Annexure C**  
**Amt in Lakhs**

Name of ULB  
Name of Auditor

Nagar Parishad  
NPJS & Associates

S.no.	Parameters	Description		% of growth	Observation in brief				Suggestions
	Audit of Revenue	Receipt in (Rs.) as per wasooli patrak							
	Rajaswa Kar wasooli	2020-21	2021-22						
1	Sampatti Kar	32.12	36.59	13.89	Collection % w.r.t. total dues is 14.03%	which is Not upto the mark of previous years dues.			ULB should impose strict penalties and legal actions to improve past Due collections.
2	Samekit Kar	7.37	8.26	12.05	Collection % w.r.t. total dues is 14.57%	which is Not upto the mark of previous years dues.			ULB should impose strict penalties and legal actions to improve past Due collections.
3	Nagar Vikas Upkar	9.00	10.48	16.47	Collection % w.r.t. total dues is 14.82%	which is Not upto the mark of previous years dues.			ULB should impose strict penalties and legal actions to improve past Due collections.
4	Siksha Upkar	6.25	7.49	19.82	Collection % w.r.t. total dues is 13.66%	which is Not upto the mark of previous years dues.			ULB should impose strict penalties and legal actions to improve past Due collections.
	Total	54.75	62.82						
	Gair-Rajaswa wasooli								
5	Bhavan/Bhoomi/ Shop Rent	21.25	4.27	-79.89	Collection % w.r.t. total dues is 17.15%	which is Not upto the mark of previous years dues.			ULB should impose strict penalties and legal actions to improve past Due collections.
6	Water Tax	40.79	0.00	-100.00	Collection % w.r.t. total dues is	NA**			
7	Other Tax	97.55	137.69	41.16	Collection % w.r.t. total dues is 36.74%	which is Below Average of previous years dues.			ULB should impose strict penalties and legal actions to improve past Due collections.
	Total	159.58	141.97						
	Grand Total	214.33	204.79						

\*\* Details for water tax in current year wasooli patrak was not mentioned





		Public-LightingPublic-Lighting-Electrical Pole Work	27,19,498.00
		Public lighting	1,09,05,818.00
		Office and Other Equipment	6,500.00
		Other Fixed Assets	45,14,076.00
		<b>Other Payment :-</b>	
		Interest-HUDCO Loan	2,04,432.00
		Election Expenses	7,775.00
		Consolidated own Programs	40,300.00
		Health Awareness Program Expenditure	25,100.00
		Welfare Programmes-Others	2,00,690.00
		Pradhan Mantri Awas Yojana (Central Government)	2,87,99,820.00
		NULM	58,62,602.00
		Sambal Yojana	1,10,000.00
		Funeral Assistance	19,50,000.00
		Loan from HUDCO	1,84,000.00
		Earnest Money Deposit	4,91,000.00
		Security Deposit(SD)	29,405.00
		Other Deductions	49,009.00
		G S T	1,84,149.00
		Tax Deducted at Source - Contractor	2,24,918.00
		Totaling Mistake	52,873.00
		Closing Balance	12,80,83,686.00
<b>Total</b>	<b>34,21,40,673.00</b>	<b>Total</b>	<b>34,21,40,673.00</b>

Chief Municipal Officer  
Nagar Parishad Gadarwara

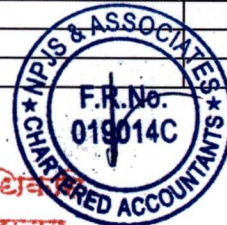
Accounts Officer  
Nagar Parishad Gadarwara



*[Signature]*  
मुख्य नगर पालिका अधिकारी  
नगर पालिका समित्त गढरवारा

Totaling Mistake	70,037.00	Metalled Road (Bitumen)	91,812.00
		Other Roads	6,77,743.00
<b>Grants</b>		Culvert Repair	31,684.00
Stamp duty	61,32,972.00	Sewerage & Drainage	6,04,817.00
Compensation in lieu of Octroi	7,09,55,299.00	Water Ways	1,15,071.00
Passenger Tax Compensation	15,86,000.00	Repair Water- Pump	5,19,097.00
15th Central Finance Comm	2,42,02,000.00	R & M-Water Dist.Pipeline	14,79,799.00
Grant from State Finance Commission	90,58,000.00	R & M-Water-Hand Pump	3,00,016.00
Grant for Road Development	80,70,000.00	Public Lighting	1,67,783.00
GoMP-Mulbhoot	94,92,000.00	Others	1,67,058.00
M.L.A.L.A.D.(Local Area Development Fund)	68,000.00	R & M-Public Light-LED	66,640.00
Other Grants	1,55,80,532.00	Chamber	1,96,726.00
Sambal Yojana	2,05,000.00	Park,Nursery & Garden	1,52,329.00
		Lake and Pond	27,490.00
		Dyeing and painting expenses	13,44,344.00
		Pubilc toilet	2,13,916.00
		Office Building	66,752.00
		Burial /Cremation Ground	3,27,922.00
		Other Structures	4,55,884.00
		Tractor Repair	3,62,341.00
		Vehicle Repair Others	5,09,550.00
		Almirah	7,000.00
		Computer Mrammat	1,15,168.00
		Photo Copier	18,450.00
		Repair Work	2,79,590.00
		R & M-CC TV system	1,62,260.00
		Electrical Materials and Fittings	39,23,111.00
		R&M-JCB	94,928.00
		Repair- Motar Pump	16,04,317.00
		Garbage and Cleaning Expenses	4,47,997.00
		Water Tankers	3,20,000.00
		O&M Others	2,47,230.00
		<b>Contruction and Capital Expenditure :-</b>	
		Fogging Machine	5,64,800.00
		Plant and Machinery	1,71,822.00
		P&M Others	9,88,000.00
		Tractor	4,99,992.00
		Computer	1,73,089.00
		chairs	87,700.00
		Table	27,295.00
		Almirah	73,500.00
		Fans	29,985.00
		Other Furniture	95,715.00
		Building	97,916.00
		Roads and Bridges	1,12,614.00
		Drain Construction	74,184.00
		Drinking Water	6,95,678.00
		Office and other equipment	89,970.00
		Other Fixed Assets	34,33,112.00
		Building- Shed	3,90,461.00
		Building	4,47,863.00
		Platform and Drywall Construction	3,89,855.00
		Public Toilet	21,33,269.00
		Roads & Bridges-Culvert	54,81,759.00
		Roads & Bridges-Paving Blocks work	9,49,055.00
		Roads and Bridges	26,87,272.00
		Sewerage and Drains	41,55,746.00
		Waterway	52,80,131.00

मुख्य नगर पालिका अधिवक्ता  
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## Revised abstract sheet for reporting on audit paras

2021-22

## Income &amp; Expenditure Information

S.no.	Division	District	ULB name	ULB type
1	2	3	4	5
1	Jabalpur	Narsinghpur	Gadarwada	Municipality

Revenue receipts						
Property Tax	Other tax revenue	Fees & user charges	Revenue from municipal property	Assigned revenue	Revenue grants, Contribution & Subsidies	Other Income
6	7	8	9	10	11	12
59,41,300.00	79,66,876.00	63,18,514.00	64,45,710.00	7,86,74,271.00	-	11,54,802.00

Capital receipts			Total Receipts
Capital receipts	Central Finance Commission receipts	State Finance Commission receipts	Other Grants
13	14	15	16
-	2,42,02,000.00	90,58,000.00	3,34,15,532.00
			17
			17,31,77,005.00

Revenue Expenditure							Total Expenditure
Establishment Expenditure	Administrative Expenditure	Operation & Maintenance	Interest & Finance Charges	Other Expenses	Loan repayment (Principle)	Other Capital Expenditure	
18	19	20	21	22	23	24	25
39,87,285.00	7,96,38,428.00	4,47,38,526.00	2,04,432.00	7,31,941.00	2,04,432.00	4,72,76,675.00	17,67,81,719.00

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नगर पालिका बसिंद गाडस्वा



Auditor: NPS & Associates  
FRN: 019014C  
MRN: 441867

INCOME	08/04/2021	998.00
INCOME	08/04/2021	36,755.00
INCOME	26/04/2021	26.00
INCOME	29/04/2021	6,100.00
INCOME	10/05/2021	16,928.00
INCOME	18/05/2021	21,029.00
INCOME	24/05/2021	18,516.00
INCOME	25/05/2021	6,196.00
INCOME	01/06/2021	19,578.00
INCOME	08/06/2021	15,417.00
INCOME	09/06/2021	534.00
INCOME	10/06/2021	7,509.00
INCOME	11/06/2021	22,169.00
INCOME	14/06/2021	4,86,406.00
INCOME	23/06/2021	3.00
INCOME	30/06/2021	10,000.00
INCOME	05/07/2021	2,426.00
INCOME	06/07/2021	17,409.00
INCOME	12/07/2021	2,230.00
INCOME	14/07/2021	32,753.00
INCOME	15/07/2021	7,739.00
INCOME	23/07/2021	100.00
INCOME	26/07/2021	35,064.00
INCOME	29/07/2021	993.00
INCOME	02/08/2021	3,713.00
INCOME	04/08/2021	43,520.00
TOTALING MISTAKE	04/08/2021	500.00
INCOME	09/08/2021	2,30,783.00
INCOME	10/08/2021	44,106.00
INCOME	13/08/2021	37,858.00
INCOME	19/08/2021	41,315.00
INCOME	26/08/2021	81,613.00
INCOME	09/09/2021	2,193.00
INCOME	15/09/2021	28,971.00
INCOME	20/09/2021	25,458.00
INCOME	29/09/2021	21,027.00
INCOME	30/09/2021	46,693.00
INCOME	01/10/2021	3,000.00
INCOME	04/10/2021	1,79,872.00
INCOME	06/10/2021	63,566.00
INCOME	08/10/2021	17,742.00
INCOME	22/10/2021	33,171.00
INCOME	28/10/2021	6.00
INCOME	02/11/2021	50,353.00

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नगर पालिका परिषद गाडरवाग

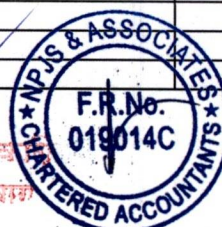




<b>Gadarwara Nagar Parishad</b>
<b>FY 2021-22</b>
<b>Receipt and Payment Account</b>

Receipt		Expenditure	Amount
<b>Opening balance</b>	<b>16,88,67,011.00</b>	<b>Salary, Wages and Allowance :-</b>	
<b>Revenue :-</b>		Arrears Salary	2,27,447.00
Sampatti Kar Current	15,94,313.00	Bonus and ex-Gratia Grant	2,00,000.00
Sampatti Kar Previous	32,01,520.00	Leave Encashment	9,35,347.00
Samekit Kar Current	2,47,335.00	Wages	56,39,750.00
Samekit Kar Previous	8,98,132.00	Salary, Wages and Bonus	7,14,16,524.00
Jal Kar Current	17,99,590.00	Benefits and Allowances	3,960.00
Jal Kar Previous	25,22,562.00	Pension	3,01,000.00
Nagar Vikas Upkar Current	4,69,343.00	Provident Fund	1,09,400.00
Nagar Vikas Upkar Previous	9,19,315.00	Family Welfare Scheme	8,05,000.00
Siksha Upkar Current	3,48,791.00		
Siksha Upkar Previous	6,64,231.00		
Aaisthayi Dakhal	9,30,700.00	<b>Establishment Expenditure :-</b>	
Jalkar Surcharge	2,79,124.00	Rent Office Building	15,000.00
Water Tax	33,220.00	Electricity Charges	60,091.00
		Cleaning work	1,72,300.00
<b>Rentals, Charges And Fees :-</b>		Office Maintenance	1,810.00
Rent from markets	8,08,367.00	Telephone Expense	65,247.00
Rent Other	1,26,000.00	Printing Expenses	4,500.00
Fair Shop Rental	1,10,540.00	Stationery	1,12,605.00
Shop Premium	54,00,803.00	Vehicle Rentals	69,153.00
Registration Fee-Labor	18,020.00	Hire Charges - Tent	2,96,750.00
Business License fee	1,68,500.00	Legal Fees	60,300.00
Ration Application Fee	60.00	Technical Fee	3,19,445.00
License	1,59,025.00	Consultancy Fee.Charges	1,96,900.00
Licensed Moneylender	63,045.00	Advertisement Expenses	9,00,059.00
Fee- Building Map	9,83,192.00	Tender Expenses	3,46,666.00
Birth death registration fee	10.00	Publicity Expense	4,96,365.00
Fee Certificate Form and Copy	22,754.00	National Festival Expenses	34,830.00
Registration fee other	120.00	Religious Festival Expenses	1,93,750.00
Other Charges	9,58,808.00	Advertising & Dissemination Other	2,51,380.00
Development Charge	6,08,581.00	Video and Photography Expenses	26,235.00
Surcharge	1,156.00	Drinking Water facility-Public Place	5,810.00
Penalty & Fine-Other	5,91,244.00	Refreshment	35,565.00
Property Transfer Charges	600.00	Digital Signature	9,500.00
Development Fee	66,790.00	Office Supplies	58,375.00
Application Fee	4,15,001.00	Miscellaneous Expenses	1,57,149.00
Miscellaneous Charges	6,97,064.00	DPR Expenses	97,500.00
Water Connection	2,08,510.00		
Shop/Building Rent Current	8,26,981.00	<b>Operation And Maintenance :-</b>	
Shop/Building Rent Previous	2,50,880.00	Water Works	63,46,196.00
Demand Copy	51,350.00	Street Light	26,77,357.00
Septic tank Cleaning Charges	32,320.00	Power & Fuel- SWM	55,82,555.00
Hearse Charges	300.00	Bulk Purchase of Power	95,37,206.00
User Charges-Crematorium/Burial ground	9,040.00	Bulk Purchase-Water Treatment Chemicals	54,910.00
Charges - Water Disconnection	9,900.00	Bulk Purchased - Other	54,894.00
Sales Tender	8,000.00	Covid Expenses	4,62,715.00
Rental Vehicle	14,440.00	Bulk Purchase-Sanitation/Conservancy Material	17,11,864.00
Surcharge Tax on Others	1,52,823.00	Bulk purchase-Electrical store	8,40,954.00
		Bulk Purchase-Others	10,11,558.00
<b>Other Receipt :-</b>		Rental expenses of machines	7,27,094.00
Interest-savings bank account	10,20,552.00	Hire Charges-Vehicle	2,50,334.00
Miscellaneous	1,34,250.00	Hire Charges Other	1,50,000.00
Recovery Due - Royalty Deduction	26,620.00	Cement Concrete Road	2,32,064.00

मुद्रा नगर पंचायत अधिकारी  
नगर पंचायत अधिकारी नगरपालिका





BY CASH	24/12/2021	72,805.00
BY CASH	29/12/2021	38,920.00
BY CASH	03/01/2022	42,216.00
BY CASH	07/01/2022	10.00
TOTALING	17/01/2021	5,500.00
BY CASH	18/01/2022	2,179.00
BY CASH	19/01/2022	9.00
INTEREST	08/02/2022	2,984.00
BY CASH	05/03/2022	40,420.00
BY CASH	15/03/2022	2,358.00
SERBOM- MUMBAI 228746	16/03/2022	7,020.00
SERBOM- MUMBAI 201287/561526	17/03/2022	8,820.00
DIGITAL MUMBAI	17/03/2022	77,514.00
BY CASH	24/03/2022	402.00
DIGITAL MUMBAI	25/03/2022	21,900.00
BY CASH	28/03/2022	900.00
<b>238</b>		
Interest	30/03/2021	178.00
<b>1510</b>		
BY CASH	09/08/2021	2,03,311.00
BY CASH	26/08/2021	1,25,667.00
BY CASH	31/08/2021	11,258.00
BY CASH	01/09/2021	2,16,139.00
BY CASH	02/10/2021	1,33,427.00
	04/01/2022	1,35,617.00
<b>217</b>		
BY 6541-34	10/01/2022	500.00
		<b>52,04,717.00</b>
<b>Add:</b>		
<b>Amount received as per cashbook but not in bank</b>		
<b>9279</b>		
INCOME	06/08/2021	3,620.00
INCOME	31/08/2021	2,24,080.00
SAMEKIT BAKAYA	29/09/2021	1,750.00
INCOME	01/09/2021	2,17,278.00
INCOME	07/10/2021	67,379.00
INCOME	17/12/2021	45,144.00
INCOME	20/12/2021	16,574.00
<b>7475</b>		

  
  
**मुख्य नगर पालिका अधिवक्ता**  
**नगर पालिका परिषद माडखवाग**



BY CASH	06/04/2021	4.00
CHQ NO. 228723	07/04/2021	7,020.00
BY CASH	04/05/2021	6,200.00
INTEREST	10/05/2021	3,079.00
BY CASH	17/05/2021	539.00
BY CASH	15/06/2021	40,656.00
BY CASH	18/06/2021	4.00
BY CASH	25/06/2021	39,550.00
BY CASH	29/06/2021	6,000.00
NEFT CHQ 2118	07/07/2021	14,815.00
BY CASH	14/07/2021	19,000.00
NEFT CHQ 2119	16/07/2021	8,820.00
NEFT CHQ 2120	20/07/2021	300.00
NEFT CHQ 2120	26/07/2021	15,064.00
BY CASH	04/08/2021	41,190.00
FORTAR MUMBAI	05/08/2021	5,875.00
INTEREST	07/08/2021	2,212.00
BY CASH	09/08/2021	21,260.00
BY CASH	10/08/2021	41,006.00
BY CASH	16/08/2021	32,458.00
BY CASH	26/08/2021	7,310.00
BY CASH	27/08/2021	782.00
BY CASH	31/08/2021	50,000.00
BY CASH	15/09/2021	18,971.00
BY CASH	16/09/2021	9,869.00
DIGITAL MUMBAI	18/09/2021	3,000.00
BY CASH	20/09/2021	10,458.00
BY CASH	29/09/2021	15,027.00
BY CASH	30/09/2021	36,693.00
BY CASH	04/10/2021	46,445.00
BY CASH	06/10/2021	60,000.00
BY CASH	07/10/2021	21,510.00
BY CASH	13/10/2021	18.00
BY CASH	18/10/2021	11,800.00
DIGITAL MUMBAI	30/10/2021	22,800.00
BY CASH	02/11/2021	10,353.00
INTEREST	06/11/2021	1,731.00
BY CASH	17/11/2021	28,591.00
BY CASH	30/11/2021	6.00
BY CASH	10/12/2021	21,972.00
DIGITAL MUMBAI	10/12/2021	1,171.00
DIGITAL MUMBAI	13/12/2021	4,958.00
BY CASH	14/12/2021	990.00
CHQ 2135	20/12/2021	67,790.00

मुख्य नगर पालिका अधिकारी  
नगर पालिका परिषद गाडखवा



BULK PURCHASE	12/01/2021	6,000.00
MIS. EXP.	28/02/2022	25,956.00
SALARY	28/02/2022	5,08,498.00
MARMART	15/02/2022	180.00
VIGYPAN	08/03/2022	48,500.00
TOTALING MISTAKE	17/03/2022	10,600.00
VIGYPAN	21/03/2022	49,016.00
NATIONAL FESTIVEL	25/03/2022	1,05,676.00
<b>Axis 2361</b>		
RAJVEER	04/03/2022	76,211.00
	<b>Total</b>	<b>35,97,813.00</b>
<b>Less:</b>		
<b>Amount received as per bank but not in cashbook</b>		
<b>SBI 9279</b>		
BY TRF	22/04/2021	7,638.00
BULK POSTING	22/04/2021	9,750.00
BY TRF	13/05/2021	9,478.00
BY TRF	24/06/2021	8,990.00
CHEQUE DEPOSIT	03/06/2021	3,437.00
BY TRF	08/06/2021	10,995.00
BY TRF	10/07/2021	15,180.00
BY TRF	22/07/2021	8,700.00
PARTY INCOME	31/07/2021	21,75,010.00
CHQ DEPOSIT	30/07/2021	3,620.00
COMMISSION	26/08/2021	26.00
COMMISSION	30/08/2021	19,651.00
CASH DEPOSIT	01/09/2021	93,000.00
BY TRF	07/09/2021	2,700.00
BY CLEARING	17/09/2021	4,68,869.00
BY TRF	29/09/2021	17,250.00
BY TRF	30/09/2021	2,700.00
COMMISSION	30/10/2021	1.00
BY CLEARING	12/11/2021	3,00,000.00
BY TRF	18/11/2021	119.00
BY TRF	23/12/2021	844.00
STSTE ELE.	18/02/2022	4,000.00
CHEQUE DEPOSIT	08/03/2022	9,143.00
BY TRF	08/03/2022	30,627.00
CHEQUE DEPOSIT	10/03/2022	75,838.00
<b>BOB 7475</b>		
FORTAR MUMBAI	06/04/2021	19,800.00

मुद्रा मालिका अधिकारी  
नगर पालिका परिषद गाडचिगाड






**Nagar Parishad Gadarwara**  
**Bank Accounts Summary**

Bank accounts	Balance as on 31/3/2022 as per Cashbook (Tally)	Balance as on 31/3/2022 as per bank statement
Sbi0327		-
Sbi9279		9,87,72,305.00
Bob7475		22,35,685.00
AXIS2361		78,48,021.00
KOTAK9296	12,80,83,685.00	2,20,307.00
ICICI0238		24,473.00
UBI1510		1,88,49,106.00
Jila sahkari bank		4,27,089.00
BOI 0217		-
<b>Grand Total</b>	<b>12,80,83,685.00</b>	<b>12,83,76,986.00</b>



  
**मुख्य नगर पालिका अधिकारी**  
**नगर पालिका परिषद गढ़वा**

Consolidated BRS		
<b>Opening balance</b>		
As per cashbook	16,88,67,011.00	
As per bank	17,13,69,292.00	
Difference		-25,02,281.00
	<b>Date</b>	<b>Amount</b>
<b>Closing bank balance</b>		<b>12,83,76,986.00</b>
<b>Less:</b>		
<b>Amount paid as per cashbook but not as per bank</b>		
<b>SBI 9279</b>		
SALARY DIFFERENCE (1/4/21 SE 30/4/21)	30/04/2021	4,11,428.00
SALARY DIFFERENCE (1/8/21 SE 30/8/21)	31/08/2021	4,79,310.00
TRF	03/09/2021	2.00
SALARY DIFFERENCE (1/11/21 SE 30/11/21)	30/11/2021	2,168.00
SALARY DIFFERENCE (31/12/21 SE 31/12/21)	31/12/2021	28,487.00
SALARY DIFFERENCE (31/1/22 SE 31/1/22)	31/01/2022	4,12,260.00
SALARY DIFFERENCE (31/3/22 SE 31/3/22)	31/03/2022	4,29,567.00
<b>BOB 7475</b>		
WATERWAYS	01/04/2021	848.00
SD	05/04/2021	80,000.00
PROGRAMME	06/05/2021	25,100.00
TOTALING MISTAKE	19/05/2021	70.00
GARBAGE	03/06/2021	44,100.00
MOTAR PUMP	28/06/2021	95,653.00
RENT/R&M PIPELINE/LEAVE	29/06/2021	2,22,172.00
BULK PURCHASE	02/07/2021	5,723.00
VIGYAPAN	02/07/2021	15,440.00
TOTALING MISTAKE	01/09/2021	500.00
NATIONAL FESTIVEL	16/09/2021	34,830.00
PMAY	20/09/2021	13,091.00
VIGYAPAN	23/09/2021	21,000.00
COVID EXP.	25/10/2021	76,630.00
PARK/ BULK PURCHASE/BUILDING	29/10/2021	2,07,646.00
RENT	16/11/2021	95,321.00
PROGRAMME	23/11/2021	6,800.00
PROGRAMME	24/11/2021	32,810.00
R&M VAHAN	15/12/2021	17,400.00
SALARY	04/01/2022	8,820.00

मुख्य नगर पालिका अधिकारी  
नगर पालिका परिषद गोंडखवाग





INCOME	17/11/2021	48,591.00
INCOME	22/11/2021	5,887.00
INCOME	10/12/2021	22,972.00
INCOME	13/12/2021	663.00
INCOME	24/12/2021	84,130.00
INCOME	29/12/2021	41,857.00
INCOME	31/12/2021	50,528.00
INCOME	04/01/2022	1,77,833.00
INCOME	10/01/2022	500.00
INCOME	08/02/2022	984.00
INCOME	04/03/2022	60.00
INCOME	08/03/2022	2.00
INCOME	14/03/2022	3,39,426.00
INCOME	17/03/2021	10,600.00
INCOME	21/03/2022	8,688.00
INCOME	25/03/2022	13,980.00
INCOME	29/03/2022	178.00
INCOME	30/03/2022	3,13,459.00
INCOME	31/03/2022	2,730.00
<b>2361</b>		
SAMEKIT BAKAYA	31/03/2021	62,221.00
<b>6529</b>		
Difference in receipt	17/02/2022	300.00
		<b>34,83,752.00</b>
<b>Add:</b>		
<b>Amount paid as per bank but not in cashbook</b>		
<b>9279</b>		
SALARY(1/5/21 SE 30/5/21) TAK	31/05/2021	3,54,194.00
SALARY(1/6/21 SE 30/6/21) TAK	30/06/2021	4,90,503.00
SALARY(1/7/21 SE 30/7/21) TAK	31/07/2021	56,605.00
SALARY(1/9/21 SE 30/9/21) TAK	30/09/2021	4,59,962.00
SALARY(1/10/21 SE 30/10/21) TAK	31/10/2021	8,46,217.00
SALARY(28/2/22 SE 28/2/22) TAK	28/02/2022	4,99,279.00
CHQ RETURN	11/03/2022	177.00
KEEPING CHGS.	12/03/2022	649.00
<b>7475</b>		
NEFT	05/04/2021	77,982.00
NEFT	06/04/2021	20,300.00
NEFT	08/06/2021	13,000.00
NEFT	09/06/2021	3,000.00

मुख्य नगर पालिका अधिष्ठाता  
नगर पालिका परिषद गाडवा



NEFT	08/07/2021	973.00
NEFT	19/08/2021	2,000.00
NEFT	24/08/2021	5,875.00
NEFT CHQ 2126	17/09/2021	7,610.00
NEFT CHQ 2126	18/09/2021	39,110.00
NEFT CHQ 2126	20/09/2021	3,200.00
NEFT CHQ 2126	24/09/2021	31,869.00
NEFT CHQ 2150	30/10/2021	1,09,730.00
NEFT CHQ 2132	16/11/2021	10,855.00
NEFT CHQ 2132	24/11/2021	35,130.00
VIJAYASAN	25/11/2021	4,480.00
NEFT CHQ 2133	26/11/2021	77,408.00
NEFT CHQ 2134	15/12/2021	16,800.00
CHQ 2201	13/01/2022	5,600.00
CHQ 2201	03/03/2022	81,456.00
NEFT CHQ 2206	10/03/2022	42,500.00
NEFT CHQ 2208	24/03/2022	9,600.00
NEFT CHQ 2208	24/03/2022	11,000.00
NEFT CHQ 2208	24/03/2022	27,000.00
NEFT CHQ 2208	25/03/2022	21,900.00
NEFT CHQ	29/03/2022	74,776.00
<b>9296</b>		
FUND TRF	07/04/2021	5,49,843.00
SEND NEFT	07/04/2021	6,32,946.00
<b>6529</b>		
MIN BAI. CHG	31/03/2022	50.00
SERVICE TAX	31/03/2022	9.00
<b>217</b>		
LOAN RECOVERY	18/05/2021	3,50,000.00
A/C MAINTENANCE CHARE.	20/05/2021	162.50
90026541-34 OVERDUE RECOVERY	01/06/2021	14,58,871.00
25% SHARE ULB DEMAND JUNE	19/06/2021	2,36,205.00
A/C MAINTENANCE CHARE.	14/08/2021	162.50
LOAN RECOVERY	31/10/2021	8,58,270.00
LOAN RECOVERY	11/01/2022	500.00
		75,27,759.00
		12,80,83,686.00
Closing cashbook balance	as per tally	12,80,83,686.00
	Difference	

मुख्य नगरपालिका अधिकारी  
नगरपालिका परिषद गाइँचाग





**Nagar Parishad -Gadarwara**  
**Totaling, Balancing & Carried Forward Mistakes**  
**1-Apr-2021 to 31-Mar-2022**

Date	Particulars	Vch Type	Vch No.	Debit	Credit
08-04-2021	BOB-7475	Payment	18	70.00	
08-04-2021	BOB-7475	Receipt	22		998.00
09-04-2021	BOB-7475	Receipt	5		18.00
12-04-2021	BOB-7475	Receipt	0		30.00
15-04-2021	BOB-7475	Receipt	0		3,374.00
19-05-2021	BOB-7475	Payment		70.00	
21-05-2021	BOB-7475	Receipt	18		2,000.00
21-05-2021	2305025 Others	Journal	68		600.00
31-05-2021	BOB-7475	Receipt	23		10.00
01-06-2021	UBI, -1510	Receipt	24		1,130.00
04-06-2021	BOB-7475	Receipt	27		2,880.00
08-06-2021	4121011 Road & Brides	Journal	119		35,276.00
15-06-2021	4312012 Samekit Kar Bakaya	Receipt	34	150.00	
02-07-2021	BOB-7475	Receipt	47		300.00
05-07-2021	BOB-7475	Receipt	48		50.00
08-07-2021	BOB-7475	Receipt	51		100.00
29-07-2021	BOB-7475	Receipt	65		200.00
03-08-2021	4312012 Samekit Kar Bakaya	Receipt	68	1,800.00	
04-08-2021	BOB-7475	Receipt			500.00
09-08-2021	BOB-7475	Receipt	72		15,200.00
10-08-2021	SBI ( 9279 )	Receipt	73		250.00
19-08-2021	BOB-7475	Receipt	80		4,900.00
24-08-2021	BOB-7475	Receipt	81		510.00
25-08-2021	BOB-7475	Receipt	82		5,581.00
26-08-2021	BOB-7475	Receipt	83		40.00
26-08-2021	BOB-7475	Receipt	83		26.00
01-09-2021	BOB-7475	Payment		500.00	
03-09-2021	SBI ( 9279 )	Receipt	88		550.00
06-09-2021	SBI ( 9279 )	Receipt	89		840.00
13-09-2021	UBI, -1510	Receipt	94		2,884.00
24-09-2021	4312012 Samekit Kar Bakaya	Receipt	103	535.00	
29-09-2021	BOB-7475	Receipt	106		860.00
04-10-2021	4312011 Samekit Kar Chalu	Receipt	109	1,983.00	
06-10-2021	4312012 Samekit Kar Bakaya	Receipt	111	612.00	
11-10-2021	BOB-7475	Receipt	114		9,600.00
14-10-2021	BOB-7475	Receipt	117		580.00
22-10-2021	4312012 Samekit Kar Bakaya	Receipt	120	720.00	
28-10-2021	BOB-7475	Receipt			30.00
08-11-2021	SBI ( 9279 )	Payment	129	1.00	
30-11-2021	BOB-7475	Receipt	143		6.00
01-12-2021	BOB-7475	Receipt	144		500.00
06-01-2022	BOB-7475	Receipt	170		10.00
17-01-2022	BOB-7475	Payment		5,500.00	
24-01-2022	350 11 10 0000Other Deduction	Journal	787	90.00	
01-02-2022	4312012 Samekit Kar Bakaya	Receipt	186	8.00	
07-02-2022	4312012 Samekit Kar Bakaya	Receipt	190	530.00	
02-03-2022	4312012 Samekit Kar Bakaya	Receipt	205	62.00	
15-03-2022	4312012 Samekit Kar Bakaya	Receipt	214	12,610.00	
16-03-2022	4312012 Samekit Kar Bakaya	Receipt	215	14,822.00	
17-03-2022	BOB-7475	Payment	216	10,600.00	
21-03-2022	SBI ( 9279 )	Receipt	217		16,066.00
23-03-2022	SBI ( 9279 )	Receipt	218		14.00
28-03-2022	4312012 Samekit Kar Bakaya	Receipt		500.00	
29-03-2022	4312012 Samekit Kar Bakaya	Receipt	222	1,800.00	

मुख्य नगर पालिका अधिकारी  
नगर पालिका परिषद गढ़वा

