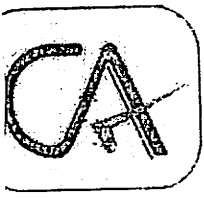


NAGAR PARISHAD KANTAPHOD

AUDIT REPORT FOR THE FINANCIAL YEAR 2021-22



PATIDAR AND ASSOCIATES
CHARTERED ACCOUNTANTS




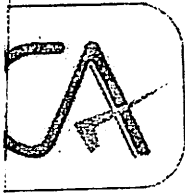
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मुख्य नगर : का अधिकारी
नगर परिषद् काँटाफोड़ देवास



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INDEPENDENT AUDITOR'S REPORT

the Stakeholders of NAGAR PARISHAD KANTAPHOD

Report on the Financial Statements

We have audited the accompanying financial statements of NAGAR PARISHAD KANTAPHOD ("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.





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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.

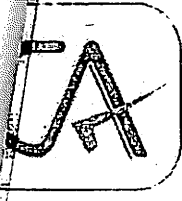
6. Emphasis of Matters

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 differences with accounting records maintained by accounting department.

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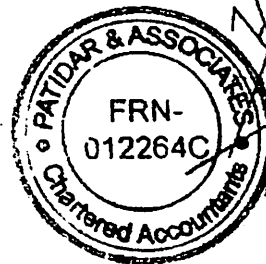
- c) Non-maintenance or incomplete registers as prescribed under manual and mentioned at point 3 of annexure 2.
 - d) Non-availability of details related with Tenders.
 - e) Non verification of EPF, TDS on GST and TDS-Income Tax deposited, as same has not been made available to us by the ULB.
- Our opinion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

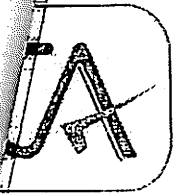
Date: 18/04/2023
UDIN: 23418806BGUAHI1262

For Patidar & Associates
Chartered Accountants



Neelesh Patidar
(Partner)
MRN - 418806

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नगर परिषद् काँटाफोड़ देवास



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 KANTAPHOD ("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

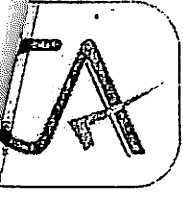
The ULB's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the ULB. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that 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,





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

- 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;
- 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 of the ULB; and
- 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.

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.





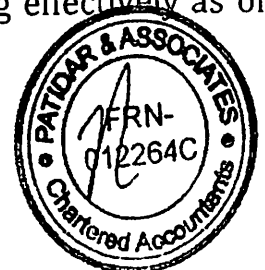
6. Qualified opinion

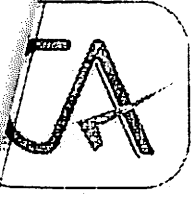
According to the information and explanations given to us and based on our audit, the following material weaknesses have been identified as at March 31, 2022:

- 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
- 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.
- 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. 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.





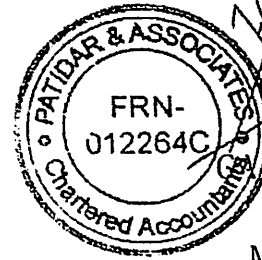
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We have considered the material weaknesses identified and reported above in determining the nature, timing, and extent of audit tests applied in our audit of the March 31, 2022 financial statements of the ULB, and these material weaknesses do not affect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

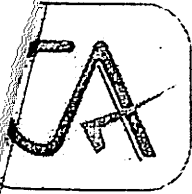
Date: 18/04/2023

For Patidar & Associates
Chartered Accountants.



Neelesh Patidar
Partner
MRN - 418806

मुख्य -  अधिकारी
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Annexure '2'

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

1. Audit of Revenue

1) The auditor is responsible for audit of revenue from various sources.

We have verified the revenue from various sources which was recognized and entered in the books of account produced before us for verification.

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. Apart from this ULB also collects revenue directly into its 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.

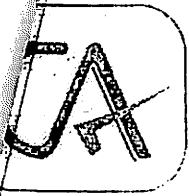
No such instances were noticed during the test check of entries conducted by us except the circumstances like public holidays, government or local holidays etc.

5) The entries in Cash book shall be verified.

We have verified the entries in cash book on test check basis. We have noticed opening balance difference in the cashbook from previous year balance. ULB has not provided explanation regarding the same.

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 entries of the cash book should be duly supported by necessary documentary evidences and authorizations.





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- 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 outstanding from past several years, below mentioned are few cases.

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:

| Property ID | Owner Name | Ward | Arrears | Penalty | Current tax | Total |
|-------------|----------------------|------|----------|---------|-------------|----------|
| 7001347186 | Chotelal Jaiswal | 8 | 6,668.00 | 608.00 | 1,515.00 | 8,183.00 |
| 7001354249 | Rajak Kushwaha | 11 | 7,683.00 | 698.00 | 541.00 | 8,224.00 |
| 7001349588 | Noor Kha Kareem Khan | 12 | 7,863.00 | 717.00 | 386.00 | 8,249.00 |
| 7001353759 | Shatibai Parasar , | 1 | 7,382.00 | 490.00 | 984.00 | 8,366.00 |
| 7001348645 | Ashok Dubey | 3 | 7,545.00 | 659.00 | 1,026.00 | 8,571.00 |
| 7001353751 | Devlal Korku | 13 | 7,833.00 | 711.00 | 841.00 | 8,674.00 |
| 7001352711 | Harsh Jain | 2 | 7,722.00 | 701.00 | 1,031.00 | 8,753.00 |

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

As explained to us, there are no FDR held by ULB during the year. Hence we could not comment over interest duly accounted for in cashbook.

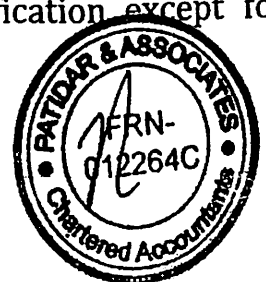
- 8) The case where, the investments are made on lesser interest rates shall be brought to the notice of the Commissioner/CMO.

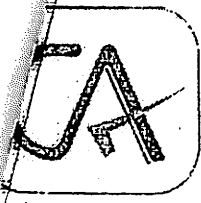
Since, as provided above, ULB does possess FDR during the year, we could not comment over lesser interest rates.

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 except for





amount entered in the receipt and payment statement under the head Other O&M Items for which no bifurcation were provide by the ULB.

- 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. Following were found during verification:

- i. ULB does not deposit statutory dues such as GST TDS or IT TDS. Non-compliance of tax provision attract statutory penalty.
- ii. The voucher does not contain deduction details.
- iii. The quotation attached with the vouchers are not complete, thereby missing important information such price and taxes. Also some of the quotations of different vendors containing identical information such as GSTN and contact number.
- iv. Vouchers are authorized by CMO signature only. The common seal of ULB and accounts department authorization were missing.
- v. Instead of proper invoice, only the cash memo were attached with the vouchers. Such memo does not have any information of the vendor.

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

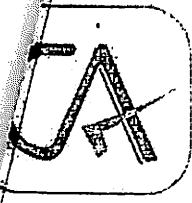
On the basis of test check of entries and total on various dates, errors were not noticed.

- 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.

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.

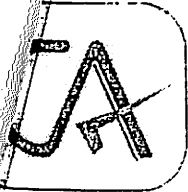
- 7) All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit. Non-compliance of audit paras shall be brought to the notice of Commissioner / CMO. No such instances were noticed during the test check of 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 are fully recovered.



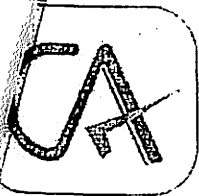


Details regarding temporary advances were not provided to us by the ULB and hence we cannot comment on the same.

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 Retention Money, Register of Earnest Money Deposits, Loan Registers as prescribed under MP MAM.
- 2) He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to the Urban local Bodies. Any discrepancies shall be brought to the notices of Commissioner / CMO.
Books related to stores were provided by the ULB for verification. Except for some minor discrepancies the records are maintained appropriately.
- 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, there are no advances 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. However, some of the bank accounts such as BOI-0047, PO-7924, SBI-4768, & Axis bank-1441 were not furnished to us for verification of the balances at year end. Also the bank account with BOI-9641 shows balance at Rs. 49,678.81 but in the BRS it was taken at Rs. 27,766.63. ULB does not provide any explanation relating to same.
- 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.





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Grant registers were not made available to us. Hence verification of the same cannot be done from the entries in cash book. A summarised statement of grants maintained by the ULB has been provided to us and same has been provided 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. 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. As explained to us 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.

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

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

As provided above, in absence of FDR's, we could not comment over 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. Since, ULB does not held any FDR during the year, hence we could not comment over rate of interest.

- 4) Interest earned on FDR/TDR Shall be verified from entries in the cash book. ULB explained that it does not possess any FDR during the year. Hence we could not comment over entries in the cashbook.

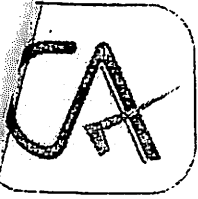
5. Audit of Tenders / Bids

- 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.


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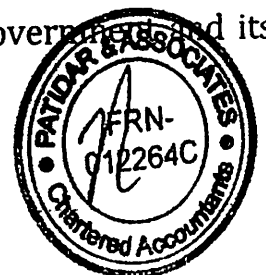


Bid were invited online where the tender amount exceeding Rs. One Lakh and for value less than one lakh, manual bids were asked.

- 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 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.





PATIDAR & ASSOCIATES

CHARTERED ACCOUNTANTS

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Verification had been conducted for the grants received from the Central/state government. Details of grant receipt and utilised as per accounting records are as follows:

| S.No. | Central and State grants | Grants as per UADD records |
|-------|--------------------------|----------------------------|
| | Grants | Received |
| 1 | Sadak Marmmat | 17,84,000.00 |
| 2 | Raj Vitth Aayog | 21,50,265.00 |
| 3 | Mudrank Shulk | 4,28,937.00 |
| 4 | Chungi Kshatipurti | 1,24,17,813.00 |
| 5 | Yatrikar | 2,30,000.00 |
| 6 | Mulbhoot Suvida | 24,45,000.00 |
| 7 | 15th Vithh Aayog | 36,73,000.00 |
| | Total | 2,31,29,015.00 |

| Grants | Grants as per R&P |
|--------------------|-----------------------|
| | Received |
| Sadak Marmmat | 16,61,000.00 |
| Raj Vitth Aayog | 21,50,000.00 |
| Mudrank Shulk | 4,29,000.00 |
| Chungi Kshatipurti | 1,24,17,481.00 |
| Yatrikar | 2,30,000.00 |
| Mulbhoot Suvida | 24,45,000.00 |
| 15th Vith Aayog | 51,40,000.00 |
| Total | 2,44,72,481.00 |

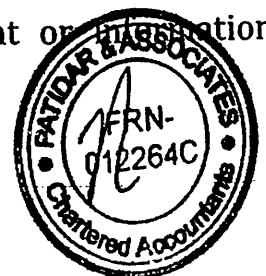
Difference between grant received between the two tables pertains to Sadak Marmmat, & 15th Finance.

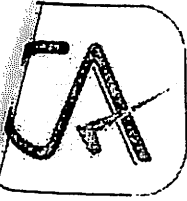
2) He is responsible for audit of grants received from State Government and its utilization.

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. However, there was no document or verification





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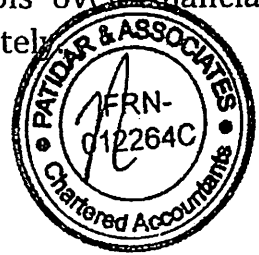
provided to verify whether the asset created out of the loan has generated the desired revenue or not. We cannot comment on the possible reasons for non-generation of revenue.

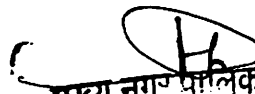
Details of loan repayment, as provided by the ULB to us, are provided here below:

| Quarter | Total Payment |
|------------|---------------|
| 28/06/2021 | 11,14,383.00 |
| 18/08/2021 | 1,08,670.00 |
| 15/12/2021 | 1,06,176.00 |
| 24/03/2022 | 1,04,392.00 |
| | 14,33,621.00 |

Bifurcated details for interest and principle payment were not made available to us

- 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. In the absence of utilisation records of the grant we could not comment over diversion of funds. . However, due to inherent limitation of internal controls over financial reporting possibilities of fund diversion cannot be ruled out completely.




मुख्य नगर पालिका अधिकारी
नगर परिषद् कांटाफोड देवास



Other Audit Observations

1. Non recovery of taxes

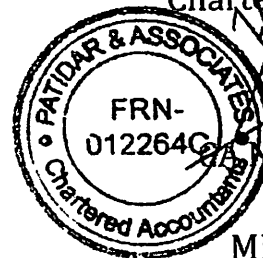
Urban Local Bodies (ULB) earns revenue from their own resources through taxes, rent, fees, issue of licenses etc. In test check of Nagar Parishad as of 31 March 2022 a sum of Rs 35.20lakhs (as shown in Table Below) plus Interest & Penalties were outstanding against the taxpayers, although the ULBs had 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 | 7.94 | 1.41 | 6.53 | 5.16 | 2.19 | 3.60 | 2.97 | 9.50 |
| 2 | Samekit Kar | 3.31 | 0.44 | 2.87 | 1.96 | 0.62 | 1.07 | 1.33 | 4.20 |
| 3 | Nagar Vikas Upkar | 2.47 | 0.33 | 2.14 | 1.74 | 0.73 | 1.06 | 1.02 | 3.16 |
| 4 | Siksha Upkar | 2.48 | 0.32 | 2.16 | 1.75 | 0.72 | 1.03 | 1.03 | 3.19 |
| 5 | Shop Rent | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6 | Water Tax | 9.84 | 1.84 | 8.00 | 5.15 | 0.00 | 1.84 | 5.15 | 13.15 |
| 7 | Other Tax | 2.17 | 0.17 | 2.00 | 0.00 | 0.00 | 0.17 | 0.00 | 2.00 |
| | Total | 28.21 | 4.51 | 23.70 | 15.76 | 4.26 | 8.77 | 11.50 | 35.20 |
| Total Un-Recovered amount | | | | | | | | | 35.20 |

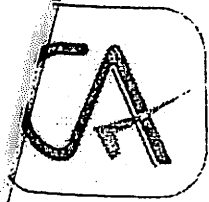
For Patidar & Associates
Chartered Accountants



Neelesh Patidar
Partner
MRN - 418806

Date: 18/04/2023

मुख्य नगर पंचिका अधिकारी
नगर परिषद् काटाफोड़ देवास



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Reporting on Audit Paras for Financial Year 2021-22

Name of ULB: NAGAR PARISHAD KANTAPHOD
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. Statutory dues should be correctly deducted and deposited on time. |
| 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 to us, ULB does not held 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 |





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| | | | | |
|----|---|--|---|---|
| 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. | | In the absence of necessary records of grant utilisation we could not confirm the diversion of funds, if any. | ULB should prepare grant fund utilisation records such as utilisation certificate and grant register. |
| 8 | a) Percentage of revenue expenditure (Establishment, salary, O&M) with respect to revenue receipts (Tax & Non Tax). | $\frac{4,86,22,301.32}{1,57,75,055.67} = 308.22\%$ | | |
| | b) Percentage of Capital expenditure wrt Total expenditure. | $\frac{24,85,653.00}{5,11,07,954.32} = 4.86\%$ | | |
| 9 | Whether all the temporary advances have been fully recovered or not. | | As explained to us there were no temporary advances during the year. | NA |
| 10 | Whether bank reconciliation statements is being regularly prepared | | BRS prepared by the ULB | ULB should prepare BRS considering correct balances as per bank statement |



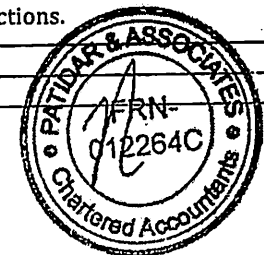
Name of ULB
Name of Auditor

Nagar Parishad Kantaphod
Patidar & Associates

Annexure C
Amt in lakhs

| Name of Auditor | | Patidar & Associates | | | | | | | | | |
|----------------------|---------------------|----------------------|---------|-------------|-----------------------------------|---------|----------|-------------------|--|---|--|
| 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 | 4.12 | 3.60 | -12.67 | Collection % w.r.t. total dues is | 27.46% | which is | Not upto the mark | 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 | 1.22 | 1.07 | -12.68 | Collection % w.r.t. total dues is | 20.22% | which is | Not upto the mark | 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 | 1.37 | 1.06 | -22.93 | Collection % w.r.t. total dues is | 25.07% | which is | Not upto the mark | 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 | 1.37 | 1.03 | -24.51 | Collection % w.r.t. total dues is | 24.47% | which is | Not upto the mark | Need to improve collection efforts of previous years dues. | ULB should impose strict penalties and legal actions to improve past Due collections. | |
| Total | | 8.08 | 6.75 | | | | | | | | |
| Gair-Rajaswa wasooli | | | | | | | | | | | |
| 5 | Shop Rent | 0.06 | 0.00 | -100.00 | Collection % w.r.t. total dues is | #DIV/0! | which is | #DIV/0! | 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 | 2.93 | 1.84 | -37.20 | Collection % w.r.t. total dues is | 12.27% | which is | Not upto the mark | 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 | 19.57 | 0.17 | -99.12 | Collection % w.r.t. total dues is | 7.95% | which is | Not upto the mark | Need to improve collection efforts of previous years dues. | ULB should impose strict penalties and legal actions to improve past Due collections. | |
| Total | | 22.56 | 2.01 | | | | | | | | |
| Grand Total | | 30.64 | 8.77 | | | | | | | | |

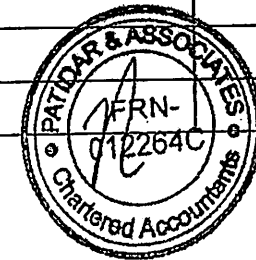
मुख्य नगर पालिका अधिकारी
नगर परिषद् काँटाफोड देवास



NAGAR PARISHAD, KANTAPHOD

RECEIPT AND PAYMENT ACCOUNT 01.04.2021 To 31.03.2022

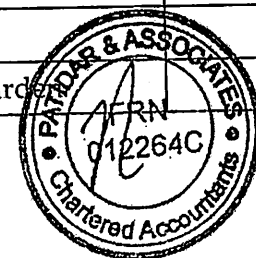
| Receipt | Amount (Rs.) | Payment | Amount (Rs.) |
|----------------------------------|--------------|---------------------------------------|--------------|
| Opening Cash and Bank Balances : | | <u>Establishment Expenses</u> | |
| Cash in Hand | 14,501.34 | Salaries & Allowances-Offers | 70,57,318.00 |
| Bank Accounts with FD's | 9,46,637.31 | Salaries & Allowances-Basic Pay | 23,33,924.00 |
| | | Salaries Wages-Temporary Staff | 5,19,876.00 |
| <u>Own Source Revenue</u> | | Salaries Wages-Other | 5,58,766.00 |
| Property Tax | 3,84,080.00 | | |
| Samkeit Tax | 1,03,609.00 | <u>Administrative Expenses</u> | |
| Water Tax | 2,66,370.00 | Electricity Expense | 4,50,000.00 |
| Education Tax | 1,08,529.00 | Telephone Expense | 4,654.00 |
| Upkar | 1,10,693.00 | Newspapers | 4,360.00 |
| Penalty | 23,613.00 | Computer Stationary & Consumables | 73,280.00 |
| Market Rent | 30,824.00 | Flex-Banner Board | 19,000.00 |
| Shop Rent | 43,650.00 | Travel & Conveyance Staff | 31,820.00 |
| Transfer | 1,33,434.00 | Consultancy Fee & Charge | 25,000.00 |
| Bhumi Rent | 39,441.00 | Advertisement Expenses | 1,36,200.00 |
| License Fee-Shop | 11,86,574.00 | Publicity Expense | 15,000.00 |
| Toilet Shulk | 1,989.00 | Cultural Event Expenses | 2,03,601.00 |
| Application Shulk | 10,940.00 | National Festival Celebration Expense | 57,000.00 |
| Permission - Shulk | 5,100.00 | Misc Expenses | 3,04,508.00 |
| Permission - Building | 56,749.00 | SBM-IEC | 1,57,310.00 |
| Surcharge | 24,639.00 | Covid-19 | 13,060.00 |




 मुख्य नगर पालिका अधिकारी
 नगर परिषद काँटाफोड देवास

| | | | |
|---|----------------|---|--------------|
| Late fee | 16.00 | LED Kiraya | 5,000.00 |
| Tap Connection | 37,332.00 | Vidhut Vavstha | 2,00,000.00 |
| RTI Fees | 20.00 | | |
| Tanker Rent | 11,485.00 | Operation & Maintenance | |
| Sanitation Fee | 1,214.00 | Rent Expenses-Tractor Trolly | 1,75,000.00 |
| Certificate Fee | 286.00 | Rent Expenses-JCB | 2,87,980.00 |
| E-Tendering | 23,970.00 | Fuel, Petrol & Diesel-Own Vehicles | 12,00,000.00 |
| Interest | 10,888.00 | Bulk Purchase-Water Supply Items | 80,42,997.00 |
| Advertisement | 83,129.67 | Bulk Purchase- Sanitation/ Other Saf Safai | 70,51,250.00 |
| | | 2302041 Bulk Purchase- Electrical Store | 50,26,898.00 |
| Assigned Revenues & Compensation | | 23020-60 Bulk Purchase Stationary | 2,38,200.00 |
| Stamp Duty | 4,29,000.00 | 2303070 Bulk Purchase- Water Works Material | 40,000.00 |
| Yatri Kar | 2,30,000.00 | 2305001 R & M- Road | 8,66,450.00 |
| Octori | 1,24,17,481.00 | 2305012000 R&M Open Drain | 4,48,980.00 |
| | | 2305021 R & M Water Ways | 16,96,910.00 |
| Grants, Contribution for Specific Purposes | | 2305022000R & M-Borewell | 5,55,000.00 |
| 15th Finance | 51,40,000.00 | 2305026000R & M-Water-Pump | 1,50,000.00 |
| State Finance Commission | 21,50,000.00 | 2305027000R & M-Water Dist.Pipeline | 96,496.00 |
| M.P. Road Development | 16,61,000.00 | 230 50 28 R & M-Water-Hand Pump | 4,58,260.00 |
| Grant GoMP-Mulbhoot | 24,45,000.00 | 230 50 50 R & M-Buildings-Sanitation & SWM | 10,000.00 |
| Anugrah & Anteshti Sahayata | 75,000.00 | R & M-Garbage Compactor | 1,17,445.00 |
| Other Grants / Deposit | 8,00,000.00 | Moter Pump Reparis | 2,34,500.00 |
| MLA Swacha Anudhan | 24,000.00 | 230 51 01 R & M-Park,Nurseries & Gard | 75,683.00 |

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नगर परिषद् काँटाफोड देवास

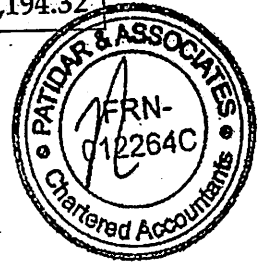


| | | | |
|--------------|-----------------------|--|-----------------------|
| | | Fixed Assets and CWIP | |
| | | Building Constraction | 3,95,524.00 |
| | | Drain | 57,260.00 |
| | | Wateryays | 2,47,680.00 |
| | | Chandra Shekher Sondarykaran | 15,13,289.00 |
| | | Office Equipments with Computer / Printers | 1,48,250.00 |
| | | Furniture | 1,23,650.00 |
| | | | |
| | | Closing Cash and Bank Balances : | |
| | | Cash in Hand | 13,751.34 |
| | | Bank Accounts with FD's | 5,15,654.66 |
| | | | |
| Total | 5,54,34,194.32 | Total | 5,54,34,194.32 |

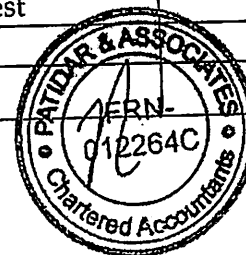
As per our report of even date attached

For Nagar Parishad, Kantaphod

Chief Municipal Officer
मुख्य नगर पालिका अधिकारी
नगर परिषद् काँटाफोड़ देवास



| | | | |
|----------------------|----------------|--|--------------|
| PMAY-Transfer | 2,40,00,000.00 | 23052002 R & M Building - Community | 33,000.00 |
| CM Infra | 24,00,000.00 | 2305201000R & M-Building Office | 16,000.00 |
| | | 2305280000R & M-Boundry Wall & Fencing | 30,000.00 |
| | | 2305289 R & M- Other Structures | 42,500.00 |
| Difference in amount | 3,000.00 | Trenching Ground | 2,89,000.00 |
| | | 2305301 R & M Vehicles-Other | 80,487.00 |
| | | 2305305000R & M-Tanker | 10,500.00 |
| | | 230 53 09 R & M - Tractor | 75,210.00 |
| | | 2305390 R & M-Vehicle Others | 46,200.00 |
| | | Door to Door Vehicle Reparis | 66,856.00 |
| | | 2305409 R & M Furniture | 21,350.00 |
| | | 2305502 R & M - Computer | 64,983.00 |
| | | Other O & M Item | 89,00,000.00 |
| | | <u>Interest & Finance Charges</u> | |
| | | Bank Charges | 4,489.32 |
| | | | |
| | | <u>Deposit & Other Nikshep</u> | |
| | | MLA Swacha Anudhan | 24,000.00 |
| | | Anugrah & Anteshti Sahayata | 75,000.00 |
| | | PMAY | 30,99,560.00 |
| | | Loan Principal Repayment with Interest | 4,33,621.00 |
| | | SD | 1,64,653.00 |
| | | | |
| | | | |



मुख्य नगर पालिका अधिकारी
नगर पारिषद् कांटाफोड देवास

NAGAR PARISAD -KATAPHOD
(District-Dewas)

Bank Reconciliation Statement
For the Financial Year 2021-22

| | | | | | | | | | Annexure II - 18 |
|--|-----------------------------|---------------------|--|--|---|----------------------------------|---------------------------------|----------------------------------|------------------|
| Nagar Parishad-Kataphod | | | | | | | | | |
| Bank Reconciliation Statement as on FY:- 2021-2022 | | | | | | | | | |
| Sr. | Name of the Bank and Branch | Bank Account Number | Specify the purpose for which the bank account is maintained | Balance as per bank (Rs.) as on 31-03-2022 | Balance as per Cash Book (Rs.) as on 31-03-2022 | Amount Credited Cash Book / Bank | Amount Debited Cash Book / Bank | Closing Balance As on 31.03.2022 | Remarks |
| | | | | | 84,833.57 | | | 84,833.57 | - |
| 1 | Bank of India | 891220100000043 | Municipal Funds | | 2,99,994.68 | | | 2,99,994.68 | - |
| 2 | Bank of India | 891220100000047 | Sanchit Nidhi | 49,678.81 | 27,766.63 | | | 27,766.63 | - |
| 3 | Bank of India | 8912100009641 | MP/MLA Funds | | 31,166.56 | | | 31,166.56 | - |
| 4 | Bank of India | 8912100003829 | Sanchit Nidhi | | 3,427.26 | | | 3,427.26 | - |
| 5 | State Bank of India | 53019210108 | Municipal Funds | | 551.30 | | | 551.30 | - |
| 6 | PO | 147924 | Municipal Funds | | 1,038.00 | | | 1,038.00 | - |
| 7 | ICICI Bank | 257701000100 | Municipal Funds | | 1,455.66 | | | 1,455.66 | - |
| 8 | ICICI Bank | 257701002043 | Municipal Funds | | 33,600.00 | | | 33,600.00 | - |
| 9 | Cash in Hand | 32194774768 | CM Water Supply Funds | | 3,480.00 | | | 3,480.00 | - |
| 10 | State Bank of India | 920010063321441 | NAGAR PARISHAD | | 28,341.00 | | | 28,341.00 | - |
| 11 | AXIS BANK | 10069263988 | NAGAR PARISHAD | | 5,15,654.66 | | | 5,15,654.66 | - |
| 12 | IDFC | | | | | | | | - |
| TOTAL AMOUNT | | | | | | | | | |

मुख्य नगर पालिका अधिकारी
नगर परिषद् काटाफोड़ देवास



Dewas- Distt

Bank Reconciliation Statement as on 31.03.2022

Branch : Kataphod

Account Number : 89122010000043

| Balance as per Bank Statement (Debit/Credit Balance) | | | |
|---|----|--------|---------|
| Add: Credit by Bank (For Interest, Maturity of investment, etc) not yet considered in account | | | |
| | Ch | Amount | Remarks |
| Any-A | | | |

Anx-A

[illegible]

Bank

8483



मुख्य नगर पालिका अफि
नगर परिषद् कांटाफोड देवा...

Nagar Parishad-Kataphod

Dewas- Distt

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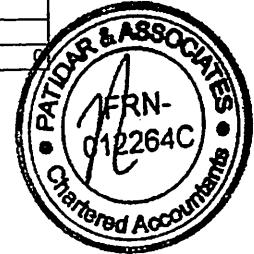
Bank Reconciliation Statement as on 31.03.2022

Bank : Bank of India
Branch : Kataphod
Account Number : 891220100000047

| Particulars | Purpose | Municipal Funds | |
|--|---------|-----------------|--------------|
| | | Cheque Details | Amount (Rs.) |
| Balance as per ULB's Bank Book (Dr. Bal) | | | 2,99,994.68 |
| Add: Cheques issued but not Presented (give details) | | | |
| Add: Cheques drawn not issued to Parties (give details) | | | |
| Add: Cheques Issued but stop payment notice given (give details) | | | |
| Add: Credit by Bank (For Interest, Maturity of investment, etc) not yet considered in account | | | 2,99,994.68 |
| Total of "ADD" | | | |
| Less: Cheques deposited/amount transferred but not cleared/considered by banks | | | |
| Less: Cheques Withdrawal in Bank Statement but not considered in cash book | | | |
| Less: Payments made by bank as per standing instruction but not yet considered in accounts | | | |
| Less: Cheques deposited but reported dishonoured | Annx-B | 0.00 | |
| Less: Debits by bank (for Interest, renewal of investment, bank charges etc.) not yet considered accounts. | | | |
| Total of "Less" | | | 2,99,994.68 |
| Balance as per Bank Statement (Debit/Credit Balance) | | | |
| | Bank | | 299994.68 |

Annx-B
Less: Debits by bank (for Interest, renewal of investment, bank charges etc.) not yet considered accounts.

| Date | Name | Ch | Amount |
|------|-------|----|--------|
| | | | |
| | | | |
| | Total | | |



मुख्य नगर पंचिका अधिका
नगर परिषद् कांटाफोड देवास

Nagar Parishad-Kataphod

Dewas- Distt

Bank Reconciliation Statement as on 31.03.2022

| | | | | |
|--|---------------|---------|-----------------|--------------|
| Bank : | Bank of India | Purpose | Municipal Funds | |
| Branch : | Kataphod | | Cheque Details | Amount (Rs.) |
| Account Number : | 8912100009641 | | | Amount (Rs.) |
| Particulars | | | | 27,766.63 |
| Balance as per ULB's Bank Book (Dr. Bal) | | | Anx-A | |
| Add: Cheques issued but not Presented (give details) | | | | |
| Add: Cheques drawn not issued to Parties (give details) | | | | |
| Add: Cheques Issued but stop payment notice given (give details) | | | | |
| Add: Credit by Bank (For Interest, Maturity of investment, etc) not yet considered in account | | | | 27,766.63 |
| Total of "ADD" | | | | |
| Less : Cheques deposited/amount transferred but not cleared/considered by banks | | | | |
| Less : Cheques Withdrawal in Bank Statement but not considered in cash book | | | | |
| Less: Payments made by bank as per standing instruction but not yet considered in accounts | | | | |
| Less : Cheques deposited but reported dishonoured | | | | |
| Less: Debits by bank (for Interest, renewal of investment, bank charges etc.) not yet considered accounts. | | | | |
| Total of "Less" | | | | |
| Balance as per Bank Statement (Debit/Credit Balance) | | | | 27,766.63 |
| Balance as per Bank Statement (Debit/Credit Balance) | | Anx-A | | 27766.63 |

Add: Cheques issued but not Presented (give details)

Anx-A

27766.63

| Date | Name | Ch | Amount |
|-------|------|----|--------|
| | | | |
| | | | |
| Total | | | 0 |



मुख्य नगरपालिका अधिकारी
नगर पारिषद् काटाफोड देवात

Nagar Parishad-Kataphod

Dewas- Distt

Bank Reconciliation Statement as on 31.03.2022

| Bank : | Branch : | Account Number : | Purpose | Municipal Funds | |
|--|----------|------------------|---------|-----------------|--------------|
| | | | | Cheque Details | Amount (Rs.) |
| Bank of India | Kataphod | 8912100003829 | | | 31,166.56 |
| Particulars | | | | | |
| Balance as per ULB's Bank Book (Dr. Bal) | | | | | |
| Add: Cheques issued but not Presented (give details) | | | | | |
| Add: Cheques drawn not issued to Parties (give details) | | | | | |
| Add: Cheques Issued but stop payment notice given (give details) | | | | | |
| Add: Credit by Bank (For Interest, Maturity of investment, etc) not yet considered in account | | | | | 31,166.56 |
| Total of "ADD" | | | | | |
| Less: Cheques deposited/amount transferred but not cleared/considered by banks | | | | | |
| Less: Cheques Withdrawal in Bank Statement but not considered in cash book | | | | | |
| Less: Payments made by bank as per standing instruction but not yet considered in accounts | | | | | |
| Less: Cheques deposited but reported dishonoured | | | | | |
| Less: Debits by bank (for Interest, renewal of investment, bank charges etc.) not yet considered accounts. | | | | | 31,166.56 |
| Total of "Less" | | | | | |
| Balance as per Bank Statement (Debit/Credit Balance) | | | | | 31166.56 |

Bank



मुख्य नगर पालिका अधिकारी
नगर परिषद, काताफोड़ देवास

FMIS 8

Dewas- Distt

Bank : State Bank of India
Branch : Kataphod

Branch : State Bank of India
Kataphod

Account Number : 53019210108

Anx-A

| Add: Cheques issued but not Presented (give details) | | | Ch | Amount |
|--|------|--|----|--------|
| Date | Name | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | 0.00 |
| Total | | | | |

of investment, bank charges

[illegible]

मुख्य नगरपालिका अधिकारी
नगर परिषद् काठमाडौं देवरास

Nagar Parishad-Kataphod

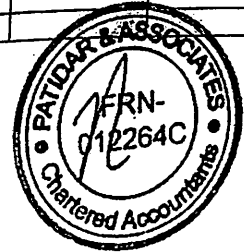
FMIS 8

Dewas- Distt

Bank Reconciliation Statement as on 31.03.2022

| | | | | | |
|--|----------|---------|-----------------|--------|--------|
| Bank : | PO | Purpose | Municipal Funds | | |
| Branch : | Kataphod | | Cheque | Amount | Amount |
| Account Number : | 147924 | | Details | (Rs.) | (Rs.) |
| Particulars | | | | | 551.30 |
| Balance as per ULB's Bank Book (Dr. Bal) | | | | | |
| Add: Cheques issued but not Presented (give details) | | | | | |
| Add: Cheques drawn not issued to Parties (give details) | | | | | |
| Add: Cheques Issued but stop payment notice given (give details) | | | | | |
| Add: Credit by Bank (For Interest, Maturity of investment, etc) not yet considered in account | | | | | 551.30 |
| Total of "ADD" | | | | | |
| Less : Cheques deposited/amount transferred but not cleared/considered by banks | | | | | |
| Less : Cheques Withdrawal in Bank Statement but not considered in cash book | | | | | |
| Less: Payments made by bank as per standing instruction but not yet considered in accounts | | | | | |
| Less : Cheques deposited but reported dishonoured | | | | | |
| Less: Debits by bank (for Interest, renewal of investment, bank charges etc.) not yet considered accounts. | | | | | |
| Total of "Less" | | | | | 551.30 |
| Balance as per Bank Statement (Debit/Credit Balance) | | | | | |

मुख्य नगर पालिका अधिकारी
नगर परिषद् काँटाफोड देवास



Nagar Parishad-Kataphod

FMIS 8

Dewas- Distt

Bank Reconciliation Statement as on 31.03.2022

Bank : ICICI
Branch : Kataphod
Account Number : 257701000100

| Particulars | Purpose | Municipal Funds | |
|--|---------|-----------------|--------------|
| | | Cheque Details | Amount (Rs.) |
| Balance as per ULB's Bank Book (Dr. Bal) | | | 1,038.00 |
| Add: Cheques issued but not Presented (give details) | | | |
| Add: Cheques drawn not issued to Parties (give details) | | | |
| Add: Cheques Issued but stop payment notice given (give details) | | | |
| Add: Credit by Bank (For Interest, Maturity of investment, etc) not yet considered in account | Annex-A | | 0.00 |
| Total of "ADD" | | | 1,038.00 |
| Less: Cheques deposited/amount transferred but not cleared/considered by banks | | | |
| Less: Cheques Withdrawal in Bank Statement but not considered in cash book | | | |
| Less: Payments made by bank as per standing instruction but not yet considered in accounts | | | |
| Less: Cheques deposited but reported dishonoured | | | |
| Less: Debits by bank (for Interest, renewal of investment, bank charges etc.) not yet considered accounts. | | | 1,038.00 |
| Total of "Less" | | | |
| Balance as per Bank Statement (Debit/Credit Balance) | | | 1038 |

Bank

Annex-A
Add: Credit by Bank (For Interest, Maturity of investment, etc) not yet considered in account

| Date | Name | Ch | Amount |
|------|-------|----|--------|
| | | | |
| | | | |
| | | | |
| | | | |
| | Total | | |



मुख्य नगर पालिका अधिकारी
नगर परिषद् काँटाफोड देवास

| | | |
|---------|------|----------|
| | | |
| | | |
| Annex-A | 0.00 | - |
| | | 1,038.00 |
| | | - |
| | | |
| | | |
| | | 1,038.00 |

Bank

1038

considered in

| Amount |
|--------|
| |
| |
| |
| |



Nagar Parishad-Kataphod

FMIS 8

Dewas- Distt

Bank Reconciliation Statement as on 31.03.2022

Bank : State Bank of India

Branch : Kataphod

Account Number : 32194774768

Purpose

Municipal Funds

Cheque
Details

Amount
(Rs.)

Amount
(Rs.)

Particulars

33,600.00

Balance as per ULB's Bank Book (Dr. Bal)

Anx-A

Add: Cheques issued but not Presented (give details)

Add: Cheques drawn not issued to Parties (give details)

Add: Cheques Issued but stop payment notice given (give details)

Add: Credit by Bank (For Interest, Maturity of investment, etc) not yet considered in account

33,600.00

Total of "ADD"

Less: Cheques deposited/amount transferred but not cleared/considered by banks

Less: Cheques Withdrawal in Bank Statement but not considered in cash book

Less: Payments made by bank as per standing instruction but not yet considered in accounts

Less: Cheques deposited but reported dishonoured

Less: Debits by bank (for Interest, renewal of investment, bank charges etc.) not yet considered accounts.

Total of "Less"

Bank

33,600.00

Balance as per Bank Statement (Debit/Credit Balance)

Add: Bank Credited but not Received Cash book (give details)

Anx-A

Amount

Date

Name

Ch

0

Total



मुख्य नगर पालिका अधिकारी
नगर परिषद काँटाफोड देवास

Bank Reconciliation Statement as on 31.03.2022

| Bank : Branch : Account Number : | | Purpose | Municipal Funds | |
|--|--|-------------------|-----------------|-----------------|
| Particulars | | Cheque Details | Amount (Rs.) | Amount (Rs.) |
| Balance as per ULB's Bank Book (Dr. Bal) | | | | 3,480.00 |
| Add: Cheques issued but not Presented (give details) | | | | |
| Add: Cheques drawn not issued to Parties (give details) | | | | |
| Add: Cheques Issued but stop payment notice given (give details) | | | | |
| Add: Credit by Bank (For Interest, Maturity of investment, etc) not yet considered in account | | Annex-A | 0.00 | 3,480.00 |
| Total of "ADD" | | | | |
| Less : Cheques deposited/amount transferred but not cleared/considered by banks | | | | |
| Less : Cheques Withdrawal in Bank Statement but not considered in cash book | | | | |
| Less: Payments made by bank as per standing instruction but not yet considered in accounts | | | | |
| Less : Cheques deposited but reported dishonoured | | | | |
| Less: Debits by bank (for Interest, renewal of investment, bank charges etc.) not yet considered accounts. | | | | 3,480.00 |
| Total of "Less" | | | | |
| Balance as per Bank Statement (Debit/Credit Balance) | | | | 3480 |

[illegible]

Annex-A
Statement (For Interest, Maturity of investment, etc) not yet received by Bank

| Date | Name | Ch | Amount |
|------|-------|----|--------|
| | | | |
| | | | |
| | | | |
| | Total | | |

महाराष्ट्र शासन
मुंबई महानगरपालिका अधिकांश
मुंबई महानगरपालिका

मुख्य नगर पालिका अधिकारी
नगर परिषद् काँटाफोर्ड देवारा



Dewas- Distt**FMIS 8**

Bank Reconciliation Statement as on 31.03.2022

Bank : IDFC BANK
Branch : Kataphod
Account Number : 10069263988

| Bank : IDFC BANK Branch : Kataphod | | Purpose | Municipal Funds | |
|--|-------------|---------|-------------------|-----------------|
| Account Number : | 10069263988 | | Chèque Details | Amount (Rs.) |
| Particulars | | | | Amount (Rs.) |
| Balance as per ULB's Bank Book (Dr. Bal) | | | | 28,341.00 |
| Add: Cheques issued but not Presented (give details) | | | | |
| Add: Cheques drawn not issued to Parties (give details) | | | | |
| Add: Cheques Issued but stop payment notice given (give details) | | | | |
| Add: Credit by Bank (For Interest, Maturity of investment, etc) not yet considered in account | | Annex-A | | 0.00 |
| Total of "ADD" | | | | 28,341.00 |
| Less: Cheques deposited/amount transferred but not cleared/considered by banks | | | | |
| Less: Cheques Withdrawal in Bank Statement but not considered in cash book | | | | |
| Less: Payments made by bank as per standing instruction but not yet considered in accounts | | | | |
| Less: Cheques deposited but reported dishonoured | | | | |
| Less: Debits by bank (for Interest, renewal of investment, bank charges etc.) not yet considered accounts. | | | | |
| Total of "Less" | | | | 28,341.00 |
| Balance as per Bank Statement (Debit/Credit Balance) | | | | 28341 |
| Balance as per ULB's Bank Book (Dr. Bal) | | | | |
| Add: Cheques issued but not Presented (give details) | | | | |
| Add: Cheques drawn not issued to Parties (give details) | | | | |
| Add: Cheques Issued but stop payment notice given (give details) | | | | |
| Add: Credit by Bank (For Interest, Maturity of investment, etc) not yet considered in account | | Annex-A | | 0.00 |
| Total of "ADD" | | | | 28,341.00 |
| Less: Cheques deposited/amount transferred but not cleared/considered by banks | | | | |
| Less: Cheques Withdrawal in Bank Statement but not considered in cash book | | | | |
| Less: Payments made by bank as per standing instruction but not yet considered in accounts | | | | |
| Less: Cheques deposited but reported dishonoured | | | | |
| Less: Debits by bank (for Interest, renewal of investment, bank charges etc.) not yet considered accounts. | | | | |
| Total of "Less" | | | | 28,341.00 |
| Balance as per Bank Statement (Debit/Credit Balance) | | | | 28341 |

Annex-A Annex-A

| Name | | | |
|------|--|--|--|
| | | | |
| | | | |
| | | | |
| | | | |

Annex-A
Statement of Debit/Credit by Bank (For Interest, Maturity of investment, etc) not yet completed

| Date | Name | Ch | Amount |
|------|-------|----|--------|
| | | | |
| | | | |
| | | | |
| | Total | | |



मुख्य नगर पालिका अधिकारी
नगर प्रविष्ट कार्यवाहक देव...