# NAGAR PARISHAD KANTAPHOD

**AUDIT REPORT FOR THE FINANCIAL YEAR 2021-22** 





PATIDAR AND ASSOCIATES
CHARTERED ACCOUNTANTS



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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.

a) Accounts prepared as per the Manual in lieu of accounting standards for local bodies as issued by Institute of Chartered Accountants of India.

b) 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

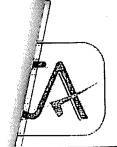
For Patidar & Associates
Chartered Accountants

Neelesh Patidar

(Partner)

MRN - 418806

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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

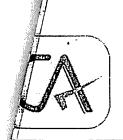
The ULB's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the ULB. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that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

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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

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6. Qualified opinion

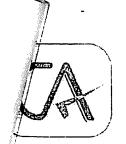
According to the information and explanations given to us and based on our audit, the following material weaknesses have been identified as at March 31, 2022:

- 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

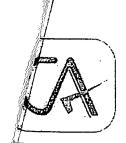
For Patidar & Associates
Chartered Accountants

FRN-012264C

Neelesh Patidar

Partner

MRN - 418806



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Annexure '2'

#### The Annexure referred to in paragraph 5 & 6 of Qur 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.

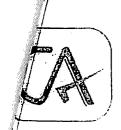
  Details are given in Annexure C attached to this report.
- 4) Delay beyond 2 working days shall be immediately brought to the notice of commissioner/CMO. No such instances were noticed during the test check of entries conducted by us except the circumstances like public holidays, government or local 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:

	n long time has seen	Ward	Arrears	Penalty	Current tax	Total
	Owner Name	8	6,668.00		and the same of the same of the same	8,183.00
	Chotelal Jaiswai		7,683.00	698.00		8,224.00
7001354249	Rajak Kushwaha	. 11			386.00	8.249.00
7001349588	Noor Kha Kareem Khan	12	7,863.00	717.00	for an experience.	
:	Shatibai Parasar,	1	.,	490.00	984.00	8,366.00
•	Ashok Dubey	3	7,545.00	659.00	1,026.00	8,571.00
	December 1985 The Control of the Con	13	7,833.00	711.00	841.00	8,674.00
7001353751		2	7,722.00	701.00	1,031.00	8,753.00
7001352711	Harsh Jain		1 .i.u			· · · · · · · · · · · · · · · · · · ·

- 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



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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.



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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.

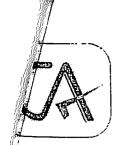
- 7) All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit. Non-compliance of audit paras shall be brought to the notice of Commissioner / CMO. No such instances were noticed during the test check of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

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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 eiptrand payment of grants shall be duly verified from the entries in cash by



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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.

- 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.
- The auditor shall reconcile the account of receipt and payment especially for project 7) 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 As provided above, in absence of FDR's, we could not comment over renewals. timely done.
- 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 distribution.

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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:

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

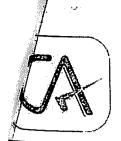
, was the	Grants as per R&P
Grants	Received
Sadak Marmmat	16,61,000.00
Raj Vitth Aayog	21,50,000.00
Mudrank Shulk	4,29,000.00
Chungi Kshatipurti	1,24,17,481.00
	2,30,000.00
Yatrikar Mulbhoot Suvida	24,45,000.00
15th Vith Aayog	51,40,000.00
15th Vitti Mayos	2,44,72,481.00

Difference between grant received between the two tables pertains to Sadak Marmmat,  $\&\,15^{\text{th}}$  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 attention





**CHARTERED ACCOUNTANTS** 

**491-9893958116** 

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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
;	

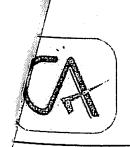
Bifurcated details for interest and principle payment were not made available to us

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 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 associated associations.

मुख्य नगर पालिका अधिकारी नगर परिषद् काटाफोड देवास

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#### 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. (Amount in Lakhs)

	, 100.01.1.8	No	n Recov	<u>very of au</u>	<u>es</u>		(-	Amount in	
Sl. N o.	Type of Tax	Due amount recoverab le on 01/04/20 21	Receiv ed From Previo us Dues	Un- Recover ed Due for More than a Year	Curre nt Due	Curren t Receiv ed	Total Recove ry	Un- Recover ed due of Current Year	Total un- recover ed amount
		7.94	1.41	6.53	5.16	2.19	3.60	2.97	9.50
1	Sampatti Kar	and the same of th	0.44	2.87	1.96	0.62	1.07	1.33	4.20
2	Samekit Kar	3.31				0.73	1.06	1.02	3.16
3	Nagar Vikas	2.47	0.33	2.14	. 1./ 4	0.75	2.00	:	
	Upkar	0.40	0.32	2.16	1.75	0.72	1.03	1.03	3.19
4	Siksha Upkar	2.48		0.00	0.00	0.00	0.00	0.00	0.00
5	Shop Rent	0.00	0.00		5.15	0.00	1.84	5.15	13.15
-6	Water Tax	9.84	1.84	8.00		-		•	
7		2.17	0.17	2.00	0.00	0.00	0.17	0.00	2.00
. /	Other Tax		4.51	23.70	15.76	4.26	8.77	11.50	35.20
· :	Total	28.21	m-tal IIm	ı-Recovere	d amoun	t			35.20
:	1		I Otai Un	1,,000					•

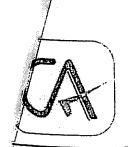
Date: 18/04/2023

नगर परिषद् काटाफोड़ देवास

For Patidar & Associates

eelesh Patidar

Partner



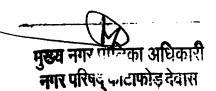
**CHARTERED ACCOUNTANTS** 

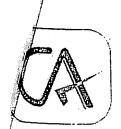
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# Reporting on Audit Paras for Financial Year 2021-22

NAGAR PARISHAD KANTAPHOD

Nar	ne of ULB:	NAGAR PARISHAD KAN Patidar & Associates	tants		
Nar <u>S.</u> no.	ne of Auditor: Parameters	Patidar & Associates  Description	Observation in brief	<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. Statutory dues should be correctly deducted and deposited on time.	
3	Audit of Book keeping	Verification of books of accounts and store: 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 care monitored	





#### PATIDAR & ASSOCIATES CHARTERED ACCOUNTANTS

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1				C t istan should
	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.
	Verify whether any diversion of funds from capital receipt /grants /Loans to revenue expenditure and from one scheme		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	/project to another.  a) Percentage of revenue expenditure (Establishmen t, salary, O&M) with respect to revenue receipts (Tax & Non Tax).  b) Percentage of	4,86,22,301.32 ÷ 1,57,75,055.67 = 308.22% 24,85,653.00		
)- )-	Capital expenditure wrt Total expenditure.	÷ 5,11,07,954.32 = 4.86%	As explained to us	NA .
9	Whether all the temporary advances have been fully recovered or not.		there were no temporary advances during the year.	
10	Whether bank reconciliation statements is being regularly prepared		BRS prepared by the ULB	ULB should prepare BRS considering correct balances as per bank st



Name o	f ULB f Auditor	Nagar Parish Patidar & Ass		od					·	Annexure C Amt in lakhs
S.no.	Parameters	Descri	otion							Suggestions
	Audit of Revenue	Receipt i	n (Rs.)	% of growth		C	)bservati	on in brie	f	
	Rajaswa Kar wasooli	2020-21	2021-22							·
1	Sampatti Kar	4.12	3.60		Collection % w.r.t. total dues is	27.46% w	vhich is		leed 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		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	1.3	7 1.0	-22.9	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	1.3	7 1.	03 -24.5	Collection % w.r.	<sup>t.</sup> 24.47%	which is	Not upto the mark	Need to improve collection effort of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
	Total	8.0	8 6.	75						
	Gair-Rajaswa	wasooli					<u> </u>	<u> </u>		III D. I. I.I.
5	Shop Rent	0.0	6 0.	-100.0	Collection % w.r.	t. #DIV/0!	which is	#DIV/0!	Need to improve collection effort of previous years dues.	collections.
6	Water Tax	2.9	3 1.	84 -37.2	Collection % w.r. total dues is	.t. 12.27%	which is	Not s upto the mark	Need to improve collection effor of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
7	Other Tax	19.5	7 0.	17 -99.:	Collection % w.r total dues is	<sup>.t.</sup> 7.95%	which is	Not s upto the mark	Need to improve collection effor of previous years dues.	collections.
	Total	22.5		01						A PRN- WI
	Grand Total	30.6	4 8.	77						8 /FRN- 0

मुख्य नगर पालिका अधिकारी नगर परिषद् काँटाफोड़ 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 :		7	Establishment Expenses	
Cash in Hand	14,501.34		Salaries & Allowances-Offers	70,57,318.00
Bank Accounts with FD's	9,46,637.31	$\sqcap$	Salaries & Allowances-Basic Pay	23,33,924.00
			Salaries Wages-Temporary Staff	5,19,876.00
Own Source Revenue		T	Salaries Wages-Other	5,58,766.00
Property Tax	3,84,080.00	1		
Samkeit Tax	1,03,609.00	$\int$	Administrative Expenses	
Water Tax	2,66,370.00	σ	Electricity Expense	4,50,000.00
Education Tax	1,08,529.0	0	Telephone Expense	4,654.00
Upkar	1,10,693.0	0	Newspapers	4,360.00
Penalty	23,613.0	10	Computer Stationary & Consumables	73,280.00
Market Rent	30,824.0	00	Flex-Banner Board	19,000.00
Shop Rent	43,650.0	00	Travel & Conveyance Staff	31,820.00
Transfer	1,33,434.0	00	Consultancy Fee & Charge	25,000.00
Bhumi Rent	39,441.0	20	Advertisement Expenses	1,36,200.00
License Fee-Shop	11,86,574.0	00	Publicity Expense	15,000.00
Toilet Shulk	1,989.	00	Cultural Event Expenses	2,03,601.00
Application Shulk	10,940.		National Festival Celeberation Expense	57,000.00
Permission - Shulk	5,100.		Misc Expenses	3,04,508.00
Permission - Building	56,749.	00	Misc Expenses  SBM-IEC  Covid-19	1,57,310.00
Surcharge	24,639.		Covid-19 (5) (7) (2)	N- 13,060.00



ate fee	16.00	LI	ED Kiraya	5,000.00
	37,332.00	Vi	dhut Vavstha	2,00,000.00
Tap Connection		+		
RTI Fees	20.00	+	tian & Maintenance	
Tanker Rent	11,485.00	4=	peration & Maintenance	1,75,000.00
Sanitation Fee	1,214.00	R	ent Expenses-Tractor Trolly	
Certificate Fee	286.00	R	ent Expenses-JCB	2,87,980.00
E-Tendering	23,970.00	F	uel, Petrol & Diesel-Own Vehicles	12,00,000.00
Interest	10,888.00	1	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 Purp	oses		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	$\dashv$	230 50 28 R & M-Water-Hand Pump	4,58,260.00
Grant GoMP-Mulbhoot	24,45,000.00	$\neg \vdash$	230 50 50 R & M-Buildings-Sanitation & SWM	10,000.00
Anugrah & Anteshti Sahayata	75,000.00	0	R & M-Garbage Compactor	1,17,445.00
Other Grants / Deposit	8,00,000.00	0	Moter Pump Reparis	2,34,500.00
MLA Swacha Anudhan	24,000.00	0	230 51 01 R & M-Park, Nurseries & Garden	75,683.00

मुख्य नगर पालिका अधिकारी नगर परिषद् कांटाफोड़ देवास

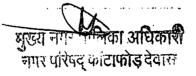
		Fixed Assets and CWIP	
		Building Constraction	3,95,524.00
		Drain	57,260.00
			2.47,680.00
		Wateryays	15,13,289.00
		Chandra Shekher Sondarykaran	
		Office Equipments with Computer / Printers	1,48,250.00
		Furniture	1,23,650.00
		Closing Cash and Bank Balances:	
		Cash in Hand	13,751.34
		Bank Accounts with FD's	5,15,654.66
	5,54,34,194.32	Total	5,54,34,194.32
Total	5,54,54,154.52		1/3

As per our report of even date attached

For Nagar Parishad, Kantaphod

मुख्य नगर पालिको अधिकरि नगर परिषद् काँटाफोड़ देवास

	2,40,00,000.00		23052002 R & M Building - Community	33,000.00
PMAY-Transfer	24,00,000.00		2305201000R & M-Building Office	16,000.00
CM Infra	24,00,000.00		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
		$\downarrow$		10,500.00
		$\perp$	2305305000R & M-Tanker	75,210.00
			230 53 09 R & M - Tractor	46,200.00
			2305390 R & M-Vehicle Others	66,856.00
			Door to Door Vehicle Reparis	21,350.00
			2305409 R & M Furniture	64,983.00
			2305502 R & M - Computer	
			Other O & M Item	89,00,000.00
·			Interest & Finance Charges	
			Bank Charges	4,489.32
			Deposit & Other Nikshep	
			MLA Swacha Anudhan	24,000.0
			Anugrah & Anteshti Sahayata	75,000.0
			PMAY	30,99,560.0
			Loan Principal Repayment with Interest	4,33,621.0
			Loan Principal Repayment with Interest SD	AS 0 1,64,653.0
				FRN- 10264C)



# NAGAR PARISAD -KATAPHOD (District-Dewas)

Bank Reconciliation Statement

For the Financial Year 2021-22

									18
$\neg$				Nagar Parishad-l	Cataphod	L :			<u>·</u>
1				Nagar Parishad-r iliation Statemen	t as on FY:- 2	2021-2022			
			Bank Recond	mation Statement			S 1	25年30年40日	
į,		Bank Account	Specify the purpose for which the bank account	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 Cosh Book / Bank	Closing Balance As on 31.03.2022	Remarks
ìr.	Name of the Bank and Branch	Number	Is maintained		5			84,833.57	
			4		84,833.57	L		2,99,994.68	
	2	891220100000043	Municipal Funds		. 2,99,994.68				
1	Bank of India	89122010000012	Sanchit Nidhi		27,766.63		ł	27,766.63	
2	Bank of India	891220100000047	MP/MLA Funds	49,678.81	21,100.00			31,166.56	
•	Dools of ladio	8912100009641	MPIMENTON		31,166.56				
<u>.                                    </u>	Bank of India		Sanchil Nidhi		3,427.26			3,427.26	
4	Bank of India	8912100003829	Li al Funds		3,421.20			551.30	
		53019210108	Municipal Funds		551.30			331.30	
5	State Bank of India		Municipal Funds					1,038.00	l
6	PO	147924			1,038.00	ļ		1,455.66	
_		257701000100	Municipal Funds		1,455.66	·			
7	ICICI Bank		Municipal Funds					<u> </u>	ļ
8	ICICI Bank	257701002043	Municipal Funds	l	33,600.00			33,600.00	
		T	CM Water Supply Funds		3,480.00	1		3,480.00	1
9	Cash in Hand	32194774768	CW Mare Service		3,480.00	<u> </u>			
10	State Bank of India	920010063321441	NAGAR PARISHAD		28,341.00	,l	ì	28,341.00	
11	AXIS BANK		DA DISHAD	1	20,341.00		<del> </del>	1 18 18 18 18	
12	IDFC	10069263988	NAGAR PARISHAD		5,15,654.66		-	5,15,654.66	a B ASS

मुख्य नगर गानिका अधिकारी नगर परिषद् काटाफोड़ देवास

#### Dewas- Distt

Bank Reconciliation Statement as on 31.03.2022

	Duimen					
Bank :	Bank of India			inini	al Funds	
Branch :	Kataphod	1 _	<ul> <li>Purpose</li> </ul>		Amount	Amount
Account Number	004020100000043	<u></u>		Cheque	(Rs.)	(Rs.);
	Particulars	one to		Details	(13.)	84,833.57
	B's Bank Book (Dr. Bal)					
salance as per Oi	LB S Ballik Dean (			Апх-А	0.00	<u>.</u>
Add: Cheaues issi	ued but not Presented (give det	tails)		7		
Add. Chaques dra	own not issued to Parties (give a	4.1				
Add: Cheques Iss	ued but stop payment notice given the stop payment notice given ink (For Interest, Maturity of invented in the stop in the sto	estment,etc) not yet c	onsidered in			
Add: Credit by Ba	IIIK (1 Or		भारतम् । ५५ व हे ५ १९	7.5 %		84,833:57
account	Total of "ADD	)"	<u> </u>			
	Jotaloi	t not cleared/				-
·	eposited/amount transferred bu	If Hot close and				
Less : Cheques at	aposited, arm					
considered by Da	IIK3		_			
	/ithdrawal in Bank Statement bu	et not considered in C	ash book			
	Statement of Bank Statement of	If there are		<b>!</b>	İ	
Less: Cheques W	Althorage	was but not vet		į.		
·	nade by bank as per stending in	struction but not yes		j		
Less: Payments r	nade by bank as P					
considered in ac-	COGITIES				1	
l	anted dishonou	red	•			
Lace - Cheques d	eposited but reported dishonou			Anx-B	0.00	•
Less . Cheques -		etment bank charges				
	- It for Interest, renewal of inve	25(11)(01.4)=			L	
Less: Debits by D	pank (for Interest, renewal of inve					
asa V mot vet con	sidered accounts.  Total of "Less	S <sup>II</sup>				
etc.) not yet o	10tai 0.					84,833.57
<u></u>	Bank Statement (Debit/Credit B	alance)				1/2
Balanco as per E	Bank Statement (Debit/ C. Co.		c) not vet cons	idered in		
Balance as per .		urity of investment, et	c) 1,00 700 50115		Bank	848314
lAdd:	Bank Statement (Debit/Credit B. Credit by Bank (For Interest,Mat		unt .	Remakrs		[[C
	int	Ch Amo	unt	1		Ħ
Anx-A accou	Name	1		<u> </u>		#/

s per Bank S	tatement		. of invest	ment,etc) not yet	considered in
Add: Credit	by Bank (For Inter	rest,Maturity	/ OI IIIVEST	-Ta	Remakrs
7,00.			Ch	Amount	
account	Name				0.00
Date					
	T				
	I				
	I				_
	-				
	-			0.00	
Total					

मुख्य नगर पालिका अहि नगर परिषद् काटाफोड़ देवात

#### Dewas- Distt

# Bank Reconciliation Statement as on 31.03.2022

Bank of India Municipal Funds Bank: Kataphod Purpose Amount Amount Branch: 891220100000047 Cheque (Rs.) (Rs.) Account Number: Details 2,99,994.68 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 2,99,994.68 Total of "ADD" in account 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 stending instruction but not yet considered in accounts Less : Cheques deposited but reported dishonoured 0.00 Annx-B 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) 299994.68 Bank

Annx-B Less: Debits by bank (for Interest, renewal of investment, bank charges

etc.) not yet considered accounts.

Amount Name Total

मुख्य नगर विश्विका अधिका ? नगर परिषद् कांटाफोड़ देवास

# Nagar Parishad-Kataphod

#### Dewas- Distt

# Bank Reconciliation Statement as on 31.03.2022

	Bank Reconciliation 5				
lank :	Bank of India	Purpose	Municipal	Funds	Amount
ranch :	v-enhod	Purpose	Cheque	Amount	(Rs.)
ccount Numbe	8912100009041	30 4 4 4 4 <u>50</u>	Details	(Rs.)	27,766.63
\$ £	particulars			<u> </u>	
	Pork Pook (Dr. Bal)		•	1	· .
	JLB's Bank Book (Dr. Bal)			Anx-A	
	sued but not Presented (give details)				
Add: Cheques is	sued but not reserve	-			
		et considered			
Add. Chaques 19	ssued but stop payment notice greatment, etc) not	yet consider		<b></b>	27,766.63
Add: Credit by f					
in account	Total of "ADD"				-
(4:5.1°)	deposited/amount transferred but not cleared/				
Less : Cheques	deposited/amount				
considered by	withdrawal in Bank Statement but not considered	in cash book			
l l	Statement but not considered				•
Less : Cheques	Withdrawal in Ballic Day	yet		1	
	Withdrawal in balling instruction but not smade by bank as per stending instruction but not accounts				
Less: Payment	s made by barns			1	
considered in	accounts				
	s deposited but reported dishonoured				
Less : Cheque	ranewal of investment, bank ch	arges		Į.	
Dehits b	s deposited but reports  by bank (for Interest, renewal of investment, bank change the counts.		2.		*****
Less: Debito	considered accounts.  Total of "Less"				27.766.63
I - L - I not vel '	1000				1 27.766.63

Balance as per Bank Statement (Debit/Credit Balance)

Add: Cheques issued but not Presented (give details)

Anx-A

27766.63

Name	Cn	Ainount	
Date			
	<del> </del>	0	
			#/.D
Total		•	
			181
		Ş	
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			81 G /
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मुख्य नगर्नेका अधिकः । नगर परिषद् काटाफोड़ देवात

**)** 1

## Dewas- Distt

# Bank Reconciliation Statement as on 31.03.2022

	Bank Reconciliation	Statement			•
Bank :	Bank of India	purpose	Municipal F	unds Amount	Amount
Branch :		14.1	Cheque	(Rs.)	(Rs.)
Account Number	8912100003829		Details		31,166.56
in the state of th	Particulars				
Balance as por U	JLB's Bank Book (Dr. Bal)			-	
		1	Į.		
Add. o.	sued but not Presented (give details	)			
nua: Cheques is:	sued but not ries	ils)		l l	
Add: Cheques di	rawn not issued to Parties (give deta ssued but stop payment notice given Bank (For Interest, Maturity of invest	(give details)			31,166.56
Add: Chegues Is	erued but stop payment notice be	ment, etc) not /			
					-
in account	Total of "ADD"	·		i i	
	Total of "ADD"  deposited/amount transferred but r	not cleared/		1	
Less : Cheques	densited/amount transferred bear				
considered by t	debosited/a	ach hook		<b>l</b>	
	Dalks .	considered in cash bo		1	
,	statement but	not come.	<b>\</b>	1	
Less : Cheques	banks  Withdrawal in Bank Statement but s made by bank as per stending instaccounts	sion but not yet		1	
<b>.</b>	ending inst	ruction		1	
Less: Payment	s made by bank as per sterior			1	
considered in a	accounts			1	
4		ed ·			
ress : Cheaues	y bank (for Interest, renewal of investigation of the seconds)	hank charges		-	<u> </u>
	finye	stment, barre			31,166.5
Less: Debits by	y bank (for interest, renewal of in-				
etc.) pos	y bank (for inve		ASSO	Bank	31166.5
- Styet C	onsidered accounts Total of "Less		30	Dain	
	Jie Be	lance)	S/ /PN- /8	<b>\</b>	
Balance as no	er Bank Statement (Debit/Credit Ba		A ASSOCIATED TO THE CONTROL OF THE C	))	
-30 ре	er bank Statemens,		Grand Account	7	
			3		
		\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	onered Aco		
		प्राच्या अधिकारी			
	ا المهر	मोर्किकी का हेवास			
	श्रामा	्रांटीकी ५ ५			

#### **Dewas-Distt**

Bank Reconciliation Statement as on 31.03.2022

	Bank Reconciliation	3.000			
Bank :	State Bank of India			•	
Branch :	Kataphod	Purpose	Municipa	I Funds	
Account Number :	53019210108	一 电电线 建	Cheque	Amount	Amount
	Particulars		Details	(Rs.)	(Rs.) 3,427.26
Balance as per ULB's I	Bank Book (Dr. Bal)				
			Anx-A		<u> </u>
	out not Presented (give details)	•	ļ		
Add: Cheques drawn n	ot issued to Parties (give details)				***
Add: Cheques Issued b	out stop payment notice given (given to stop payment notice given (given)	re details) t.etc) not yet considered in			
Add: Credit by Bank (For account	out stop payment notice given (giv or Interest,Maturity of investmer	,		. ( مينون <u>ي</u>	3,427:26
	Total of "ADD"				
Less : Cheques deposite considered by banks	ed/amount transferred but not c	eared/			
Less: Cheques Withdra	wal in Bank Statement but not c	onsidered in cash book			
Less: Payments made b <sup>Consid</sup> ered in accounts	the per stending instruction	<sub>1 but</sub> not ye <sup>t</sup>			
Less : Cheques deposite	d but reported dishonoured		Anx-B	0.00	-
ess: Debits by back (for	r Interest, renewal of investment,	Dallik G			<u> </u>
tc.) not yet considered	i iliter each com			- 21	3,427.26
Yet considered	accounts.		_		3,447.20

Balance as per Bank Statement (Debit/Credit Balance)

3427.26

·A Add as	ques issued but not Present	ed (give details	Amount	
· Add: Cher	was issued but not Fiction	7 - 43	1	
Date	1063 1330CG	<del></del>		
e	Name			
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		<del> </del>	-00	
-	ss by bank (for Interest, renerent considered accounts.		hank charges	,
Total	<del></del>	+me	nt,Daim	
		Lof investing		
1.	. rane'	Wal or "		
Lecon	Interest, rein		Amount	
-cas: Depi	s by bank (for fire	ch		1
etc.) not w	et considered accounts.			2 8 ASSO
Day	: CONSIDER CO			1/2 8/2004
Date	Name			1
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	and the same	النائديات	- Time	
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#### Dewas- Distt

## Bank Reconciliation Statement as on 31.03.2022

Bank:	PO		•		
Branch :	Kataphod	Purpose	Municipal	Funds	
Account Number :	147924	Purpose	Cheque	Amount	Amount
	Particulars		Details	(Rs.)	
Balance as per ULB's	Bank Book (Dr. Bal)			-	551.30
Add: Cheques issued	but not Presented (give details)	1			
Add: Cheques drawn	not issued to Parties (give details)	·			
<b>.</b> .	but stop payment notice given (given for investmen)  For Interest, Maturity of investmen	dotai(\$1			
n account	or Interest, Maturity of interest			185 p. 19.	551.30
	Total of "ADD"	eared/			•
by banks	ted/amount transferred but not cl				
<sup>ess</sup> : Cheques Withdr	awal in Bank Statement but not co	onsidered in cash book			
	ding instruction	but not yet			·
accounts		•			1
SS: Cheques de	List reported dishonoured	- harges			
SS: Dehite L.	a nowal of investment, b	ank charge		100 B	
not yet considered				& ASSO	551.30
	Total of "Less"			SE ASSOCIATION OF THE PROPERTY	
ance as per Bank Sta	tement (Debit/Credit Balance)	-		012264C	

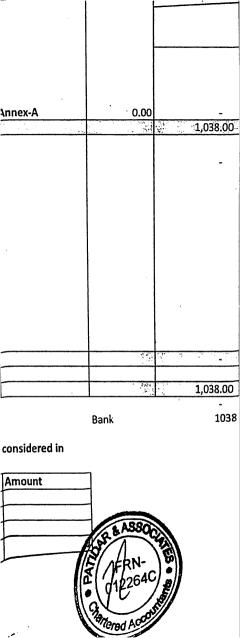
मुख्य नगर परिषद् काँटाफोड देवास नगर परिषद् काँटाफोड देवास



#### Dewas- Distt

### ciliation Statement as on 31.03.2022

Bank :	Bank Reconciliation Sta	Hement as on Essen			
Branch :	ICICI		l Municip	al Funds	A SOLUTION OF THE PROPERTY OF THE PARTY OF T
Account Number :	Kataphod 257701000100	Purpose	Cheque	Amount	Amount
- sacruumber :			Details	(Rs.)	(Rs.) 1,038.0
	Particulars	4. 7. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.			1,030.0
alance as per ULB	's Bank Book (Dr. Bal)				
idd: Cheques issue	d but not Presented (give details)				
dd: Chegues dann	t issued to Parties (give details)				
dd: Chegues Is	n not issued to Parties (give d but stop payment notice given (give (For Interest,Maturity of investment,	details) otc) not yet considered	Annex-A	0.00	1,038.00
d: Credit by Bank	(For Interest, Maturity of investment,	etc).	Airrex		1,036.00
Part of the last o	"ADD"	4 1 1			-
	Total of "ADD"	ared/ .			
os: Cheques depo	Total of "ADD sited/amount transferred but not clea				
	drawal in Bank Statement but not col	nsidered in cash book			
s:Cheques Witho	drawal in Bank Statement but not	at			
	e by bank as per stending instruction	but not yet			
o: Payments made	e by bank as per stending IIIst				
" accour	its				
	aured			20108	40 IF 8.70
eneques depos	ited but reported distre-	ank charges		3010	
S: Debite L	ited but reported disnonual state interest, but for Interest, renewal of investment, renewal of investment, but for Interest, renewal of investment, renewal			1 883 (37)	1,038.00
not yet consider	for Interest, renewa-				1038
yet consider	ed accounts.  Total of "Less"			Bank	
	Total 01				
nce as per p	Statement (Debit/Credit Balance)		considered in		
Her Bank S	Statement (Debit/Credit Balance)  Annex-A by Bank (For Interest, Maturity of in Name	at etc) not yet			
	of il	nvestmenty	Amount	2 & ASSOQ AFRN- 012264C	
Annex-A	innex-A sterest, Maturity	ch		& ASSOC	<b>\</b>
account	by Bank (For Inter-				
Fount	Nam			AFRINGAC :	
	ate		1110	1 0 / 29//	/
				Nantered Acousti	
	Total			ricred AC	
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	3°	11794			



# Nagar Parishad-Kataphod

#### Dewas- Distt

# Bank Reconciliation Statement as on 31.03.2022 Bank of India

Bank :	State Bank of India	Purpose	Municipal	Funds	
Branch:	Vatanhod	Purpose	Cheque	Amount	Amount
Account Number:	32194774766		Details	(Rs.)	(Rs.)
The second second	Particulars				33,600.00
Tr.	- Poll	·			
Balance as per ULB's Ba	ink Book (Dr. Bai)			Anx-A	-
		tails)			•
Add: Cheques issued by	it not Presented (give de	· · · ile)			
Add at	ot issued to Parties (give of	details)			
Aug: Cheques drawn no	ot issued to Parties (give t it stop payment notice gi r Interest,Maturity of inv	iven (give details) vestment, etc) not yet considered in			
Add: Cheques Issued bu	it stop payment notice	restment, etc)		17.18	33,600.00
Add: Credit by Bank (Fo	r Interest,Maturity				
account	Total of "ADD	)" · -red/			-
	10ta-	ut not cleares,			
Less : Cheques deposite	Total of "ADE d/amount transferred bu				
considered by banks	•	ut not considered in cash book		,	
		not considered in sea			
1.	pank Statement bi				
Less: Cheques Withdra	wal in barns	struction but not yes			
	ner stending In	50.00			
Less: Payments made by	y bank as per -				
Less: Cheques Withdra Less: Payments made by Considered in accounts		and l			
	- ted dishonol	harges	_		
Less: Cheques deposite	d but reporter	-tment,bank chare			-
	nawal of invi	estim			33,600.00
Less: Cheques deposite  Less: Debits by bank (foetc.) not yet considered	r Interest, renewa				•
Depits by paris (1-	accounts. Total of "Less	5"		Bank	33,600.00
etc.) not yet considered	Total O	Jance)			
Balance as per Bank Sta	Credit B	alance, Anx-A			
Balance as per Bank Sta Add: Bank Credited but Date	tement (Debly)	leive details) Amount			
balance as per Bank Sta	d Cash book	Ch Ch			
Add a hut	not Received				
Note Bank Credited Dut	Name		1880		
Date		o fixe	A SSOCIAL S		
		0 //3	JERN- 18		
		T T	012264C)		
			Tored Account		
			Tered Acco		
Total					



## Dewas- Distt

W ·		Dewas	•			
		conciliation Statemer	t as on 31.03.2	2022		
	L Do	conciliation Statemer	16 83.000			
B.			,	Municipa	al Funds	
Bank :	AXIS BANK		Purpose	Cheque	Amount	Amount
Branch:	Kataphod	141		Details	(Rs.)	(Rs.)
Account Numbe	920010063321			- OC.		3,480.00
	Part	iculars				
		21)				
Balance as per l	ULB's Bank Book (Dr. Ba	aij			1	
		details)			1	
Add Charie	sued but not Presented	d (give do			1	,
crieques is	sued but not Presenter rawn not issued to Part	ies (give details)	s) .ared		0.00	
Add: Cheques d	rawn not issued to Far-	tice given (give ueton	ot yet considered	Annex-A		3,480.00
Add. Ch	thut stop payment	t notice b				
Add: Credit Is	rawn not issued to Part ssued but stop payment Bank (For Interest, Matu	irity of				-
in account	Sank (FOI III	of "ADD"				
account	Total	of hut not cleared				
·		sferreu be				
Less : Cheques	Total deposited/amount tran		cash book		1	
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	deposited/amount train panks Withdrawal in Bank Sta	ment but not co	.at			
lace or	in Bank Sta	atemos	not yet			
cess: Cheques	Withdrawai	ding instruction		1		
1,	Withdrawal in Bank Sta s made by bank as per s accounts	tenuire				
Less: Payments	made by bank by				1	
considered in a	iccounts	. anoured				
	deposited but reported	d dishone	charges			
Less: Cheques	deposited but report	a:avestment, be				3,480.00
, , ,	deposited but reported bank (for Interest, rene bonsidered accounts.	ewal of live				-
Less: Debite by	bank (for Interest, ren				Bank	348
Debits by	· Dank (1	al of "Less"				
etc.) not yet co	onsidered accounts.	nalance)		sidered in		
		: ICredit ba	al not Y	et consider	<del></del>	
	ment (Deb	511/3	etment, etc)	- Iamount	_	
Balance as per	onsidered accounts. Tota r Bank Statement (Deb	of inve	31d	Ame		
		Maturity			1990	
	ا مد ۸ مدم	nterestin		<del></del>	2 garage	
Ann	ex-A Annex Bank (For	Name			7/8/ L	
Add	l: Creak by				A ASSOC A ASSOC A DERN- A 012264C	•   ]
acc	r Bank Statement (Debreach Annex-A (For I count Date				9185040)	<b>2/</b>
	Date		i		Garered Account	§//
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		AR	मार्वद् पंगड			
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### Dewas- Distt

# Bank Reconciliation Statement as on 31.03.2022

Balance as per ULB's Bank Book (Dr. Bal)  Add: Cheques issued but not Presented (give details)  Add: Cheques issued but not Presented (give details)  Add: Cheques lssued but stop payment notice given (give details)  Add: Cheques Issued but stop payment notice given (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 Inaccounts  Total of "ADD"  Less: Cheques deposited/amount transferred but not cleared/  Less: Cheques Withdrawal in Bank Statement but not considered in cash book  Less: Cheques Withdrawal in Bank Statement but not considered in cash book  Less: Payments made by bank as per stending instruction but not yet  Less: Payments made by bank as per stending instruction but not yet  Less: Cheques deposited but reported dishonoured  Less: Cheques deposited but reported dishonoured  Less: Cheques deposited but reported dishonoured  Less: Cheques deposited for Interest, renewal of investment, bank charges  Less: Debits by bank (for Interest, renewal of investment, bank charges  Less: Debits by bank (for Interest, renewal of investment, etc) not yet considered in  Annex-A Ane	ř	Bank Reconciliation Stat	ement as on a			
Ranch: Kataphod Account Number: 10069263988  Particulars Particular P			purpose		Funds	Amount
Balance as per ULB's Bank Book (Dr. Bal)  Add: Cheques issued but not Presented (give details)  Add: Cheques issued but not presented (give details)  Add: Cheques Issued but stop payment notice given (give details)  Add: Cheques Issued but stop payment notice given (give details)  Add: Cheques Issued but stop payment notice given (give details)  Add: Cheques Issued but stop payment notice given (give details)  Add: Cheques Issued but stop payment notice given (give details)  Anaecount  Total of "ADD"  Anaecount  Anaecount  Anaecount  Total of "ADD"  Anaecount  Anae		00063UX0			Amount	
Particulars  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: Cheques Issued but stop payment notice given (give details)  Add: Credit by Bank (For Interest, Maturity of investment, etc) not yet considered  Annex-A  Annex	Account Numbe	er: 10069265966		Détails	(RS.)	28,341.00
Add: Cheques issued but not Presented (give details)  Add: Cheques issued but not Presented (give details)  Add: Cheques Issued but stop payment notice given (give details)  Add: Cheques Issued but stop payment notice given (give details)  Add: Cheques Issued but stop payment notice given (give details)  Annex-A  Ann	1776 1777 1781	Particulars		•		
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  Annex-A  Ann	<u>a</u>	L Back (Dr. Bal)				
Add: Cheques Issued but stop payment notice given (give details)  Add: Credit by Bank (For Interest, Maturity of investment, etc.) not yet considered  Annex-A  28,341.C  28,341.C  Annex-A  28,341.C  28,341.C  28.341.C  28.341.						
Add: Cheques Issued but stop payment notice given (give details)  Add: Credit by Bank (For Interest, Maturity of investment, etc) not yet considered  Annex-A  28,341.C  Annex-A  A		atod (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  Annex-A  28,341.C  Annex-A  A	Add: Cheques is	sued but not Presented to	Ī		1	
Add: Credit by Bank (For Interest, Maturity of investment)  Add: Credit by Bank (For Interest, Maturity of investment)  Add: Credit by Bank (For Interest, Maturity of investment)  Add: Credit by Bank (For Interest, Maturity of investment)  Add: Credit by Bank (For Interest, Maturity of investment)  Annex-A Annex-A  Annex-A Annex-A  Add: Credit by Bank (For Interest, Maturity of investment, etc.)  Anney-A Annex-A  Annex-A Annex-A  And: Credit by Bank (For Interest, Maturity of investment, etc.)  Anney-A Annex-A  Annex-A Annex-A  Add: Credit by Bank (For Interest, Maturity of investment, etc.)  Anney-A Annex-A   Add: Chagues d	roun not issued to Parties (give as	details)		0.00		
Annex-A Annex-	• • • • • • • • • • • • • • • • • • •	anyment notice given (given to anyment,	etc) not yet consider	Annex-A	0.00	28,341.00
Ass: Cheques deposited/amount transferred but not cleared/  ass: Cheques Withdrawal in Bank Statement but not considered in cash book  ass: Payments made by bank as per stending instruction but not yet  ass: Payments made by bank as per stending instruction but not yet  ass: Payments made by bank as per stending instruction but not yet  ass: Payments made by bank as per stending instruction but not yet  ass: Payments made by bank as per stending instruction but not yet  ass: Payments made by bank as per stending instruction but not yet  ansidered in accounts  ass: Cheques deposited but reported dishonoured  ass: Debits by bank (for Interest, renewal of investment, bank charges  ass: Debits by bank (for Interest, renewal of investment, bank charges  ass: Debits by bank (for Interest, renewal of investment, bank charges  ass: Debits by bank (for Interest, renewal of investment, bank charges  ass: Debits by bank (for Interest, renewal of investment, bank charges  ass: Debits by bank (for Interest, renewal of investment, bank charges  ass: Debits by bank (for Interest, renewal of investment, bank charges  ass: Debits by bank (for Interest, renewal of investment, bank charges  ass: Debits by bank (for Interest, renewal of investment, bank charges  ass: Debits by bank (for Interest, renewal of investment, bank charges  ass: Debits by bank (for Interest, renewal of investment, bank charges  ass: Debits by bank (for Interest, renewal of investment, bank charges  ass: Debits by bank (for Interest, renewal of investment, bank charges  ass: Debits by bank (for Interest, renewal of investment, bank charges)  ass: Debits by bank (for Interest, renewal of investment, bank charges)  ass: Debits by bank (for Interest, renewal of investment, bank charges)  ass: Debits by bank (for Interest, renewal of investment, bank charges)  ass: Debits by bank (for Interest, renewal of investment	Rdd: Cheques Is	isued but stop payment				
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 stending instruction but not yet  Less: Payments made by bank as per stending instruction but not yet  Less: Payments made by bank as per stending instruction but not yet  Less: Payments made by bank as per stending instruction but not yet  Less: Payments made by bank as per stending instruction but not yet  Less: Payments made by bank as per stending instruction but not yet  Less: Payments made by bank as per stending instruction but not yet  Less: Payments made by bank as per stending instruction but not yet  Less: Payments made by bank as per stending instruction but not yet  Less: Payments made by bank as per stending instruction but not yet  Less: Payments made by bank as per stending instruction but not yet  Less: Payments made by bank as per stending instruction but not yet  Less: Payments made by bank as per stending instruction but not yet  Less: Payments made by bank as per stending instruction but not yet  Less: Payments made by bank as per stending instruction but not yet  Less: Payments made by bank as per stending instruction but not yet  Less: Payments made by bank as per stending instruction but not yet  Less: Payments made by bank as per stending instruction but not yet  Less: Payments made by bank as per stending instruction but not yet  Less: Payments made by bank as per stending instruction but not yet  Less: Payments made by bank as per stending instruction but not yet  Less: Payments made by bank as per stending instruction but not yet  Less: Payments made by bank as per stending instruction but not yet  Less: Payments made by bank as per stending instruction but not yet  Less: Payments made by bank as per stending instruction but not yet  Less: Payments made by bank as per stending instruction but not yet  Less: Payments made by bank as per stending instruction but not yet  Less: Payments made by ban		1011111	·		1	-
Less: Cheques deposited/amount transferred unitaristic considered by banks  Less: Cheques Withdrawal in Bank Statement but not considered in cash book  Less: Payments made by bank as per stending instruction but not yet  Less: Payments made by bank as per stending instruction but not yet  Less: Cheques deposited but reported dishonoured  Less: Cheques deposited but reported dishonoured  Less: Cheques deposited but reported dishonoured  Less: Debits by bank (for Interest, renewal of investment, bank charges  Less: Debits by bank (for Interest, renewal of investment, bank charges  Less: Debits by bank (for Interest, renewal of investment, bank charges  Less: Debits by bank (for Interest, renewal of investment, bank charges  Less: Debits by bank (for Interest, renewal of investment, bank charges  Less: Debits by bank (for Interest, renewal of investment, bank charges  Less: Debits by bank (for Interest, renewal of investment, bank charges  Less: Debits by bank (for Interest, renewal of investment, bank charges  Less: Debits by bank (for Interest, renewal of investment, bank charges  Less: Debits by bank (for Interest, renewal of investment, bank charges  Less: Debits by bank (for Interest, renewal of investment, bank charges  Less: Debits by bank (for Interest, renewal of investment, bank charges  Less: Debits by bank (for Interest, renewal of investment, bank charges  Less: Debits by bank (for Interest, renewal of investment, bank charges  Less: Debits by bank (for Interest, renewal of investment, bank charges  Less: Debits by bank (for Interest, renewal of investment, bank charges  Less: Debits by bank (for Interest, renewal of investment, bank charges  Less: Debits by bank (for Interest, renewal of investment, bank charges)  Less: Debits by bank (for Interest, renewal of investment, bank charges)  Less: Debits by bank (for Interest, renewal of investment, bank charges)  Less: Debits by bank (for Interest, renewal of investment, bank charges)  Less: Debits by bank (for Interest, renewal of investment, bank charg	ii account	Total of "ADD" and cle	ared/		]	
Ass: Cheques Withdrawal in Bank Statement but not considered.  Ass: Payments made by bank as per stending instruction but not yet considered in accounts  Ass: Cheques deposited but reported dishonoured  Ass: Cheques deposited but reported dishonoured  Ass: Debits by bank (for Interest, renewal of investment, bank charges  Ass: Debits by bank (for Interest, renewal of investment, bank charges  Ass: Debits by bank (for Interest, renewal of investment, bank charges  Ass: Debits by bank (for Interest, renewal of investment, bank charges  Ass: Debits by bank (for Interest, renewal of investment, bank charges  Bank  Annex-A Anne			•			
Ass: Cheques Withdrawal in Bank Statement but not considered.  Ass: Payments made by bank as per stending instruction but not yet considered in accounts  Ass: Cheques deposited but reported dishonoured  Ass: Cheques deposited but reported dishonoured  Ass: Debits by bank (for Interest, renewal of investment, bank charges  Ass: Debits by bank (for Interest, renewal of investment, bank charges  Ass: Debits by bank (for Interest, renewal of investment, bank charges  Ass: Debits by bank (for Interest, renewal of investment, bank charges  Ass: Debits by bank (for Interest, renewal of investment, bank charges  Bank  Annex-A Anne	less : Cheques o	deposited/amount to	ak	,		
Annex-A Annex-	<sup>onside</sup> red by b	panks	acidered in cash book			
Annex-A Annex-		ant but not co	· )(1310			
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