

NAGAR PARISHAD KOTHI

AUDIT REPORT FOR THE FINANCIAL YEAR 2021-22

AUDITORS

PRANAY K. SAKSENA & COMPANY
CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of NAGAR PARISHAD KOTHI

1. Report on the Financial Statements

We have audited the accompanying financial statements of NAGAR PARISHAD KOTHI ("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 CMO has not directed us to perform audit of any other section in his office in addition to the above scope.

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 minor differences with accounting records maintained by accounting department.
- 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.



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 KOTHI ("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.





Pranay K Saxena & Co.
CHARTERED ACCOUNTANTS

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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.

UDIN - 22433189BDOMWZ5690

Date: 27/09/2022

For : Pranay K Saxena & Company
Chartered Accountants

Kundan
CA Kundan Baranwal (Partner)
MRN - 433189





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 except the revenue received through online mode which is reported in the reconciliation statement. It is advisable to generate report of online receipt for daily transactions from the portal & record revenue accordingly in the cash book.

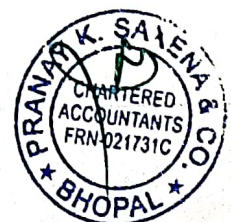
- 2) He is also responsible to check the revenue receipts from the counter files of receipt book and verify that the money receipt is duly deposited in respective bank account. The counter foils or revenue receipts were made available to us for verification. It was informed to us that the revenue/tax collector/officer directly deposits the amount collected with main cashier at the cash counter, who in turn deposit this amount directly to the bank account. A register is being maintained by revenue/tax collector/officer from which collected amount move into cashier cash book. A detailed statement containing outstanding demand and tax collected during the year was provided to us by the concerned department duly certified by the concerned officer.

- 3) Percentage of revenue collection increase or decrease in various heads in property tax, samekitkar, shikshaupkar, nagriyavikasupkar, and other tax compared to previous year shall be part of report.
Details are given in Annexure C attached to this report.

- 4) Delay beyond 2 working days shall be immediately brought to the notice of 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 and no major discrepancy was noticed by us. However 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.





- 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. Registers related to Property Tax, Water Tax and Shop rent were not made available to us by the ULB and hence we cannot verify and confirm the revenue due and recovery individual wise.

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

Not applicable as there is no FDRs with the ULB.

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

Not applicable as there is no FDRs with the ULB.

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 on test check basis which was recognized and entered in the books of account produced before us for verification on test check basis.

- 2) He is also responsible for checking the entries in cash book and verifying them relevant vouchers.

We have verified the entries in the 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.

Verification of taxes paid/payable to government has been made during the course of audit and following observations were made:





ULB has not provided challans or returns for payment of TDS on GST, TDS-Income Tax, EPF etc to the Government. As per the records ULB has collected GST on the fees but the same has not deposited to the government. As confirmed by the ULB they are regularly depositing GST TDS & Income Tax TDS as per applicable provision of the Act. ULB maintains physical records for deduction related to TDS-IT & TDS-GST which was produced before us for verification.

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

We have verified monthly balance of cashbook on test check basis and discrepancies were noticed related to totaling and balancing same has been taken in the reconciliation statement. It is always advisable to the ULB to prepare monthly bank reconciliation statement to properly check the monthly balance of cash book & rectify the error on timely basis, if any.

- 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 CMO.

Details relating to deviation of expenditure, if any, of particular scheme is specified at sub point 4 of point 6.

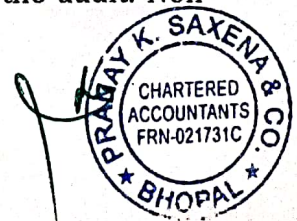
- 5) He shall also verify that the expenditure is accordance with the guideline, directives, acts and rules issue by Government of India/ State Government.

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.

- 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 CMO.





No such instances were noticed during the test check of such entries conducted by us.

- 8) The auditor shall be responsible for verification of scheme wise/ project wise Utilization Certificate (UC's). UC's shall be tallied with the Receipt & Payment Account and creation of Fixed Asset.

Utilization certificates of various schemes for verification of scheme wise project/ wise Utilization Certificate (UCS) were not provided to us by the ULB. Hence same cannot be commented upon.

We are unable to verify the details of capitalization of expenditure since there is neither any proof available nor completion of work from respective department. There is no cross check mechanism exist to ensure the completion of project except payment of final bill. It is suggested that a proper internal control system should be framed to identify the fixed asset and its recognition in fixed asset register and books of account of the ULB.

- 9) He shall verify that all temporary advances of other than employees have been fully recovered.

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, Stock Register, Register of Settlement of Contractor / Supplier Bills, Register of Advances to Contractors, Loan Registers etc 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 CMO.

As stated in point no. 1 above, as the books stores are not provided for verification, so it was not possible for us to verify whether the same is maintained as per Accounting Rules applicable to the urban local Bodies.

- 3) The auditor shall verify advance register and see that all the advance to employees are timely recovered according to the condition of advance. All the case of non-recovery shall be specifically mentioned in audit report.

As per the information and explanation provided to us by the management of the ULB, no specific condition related to advances are placed. Hence, it is not possible for us to verify the cases of timely recovery of advances, if any.

- 4) Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned. If bank reconciliation Statement are not prepared the auditor will help in the preparation of BRS's.

Bank Reconciliation is provided to us by the ULB which is presented in page no 21 of this report. However, bank wise break is given below:

- a. Please refer page no 21 of this report for Bank Reconciliation statement.



- 5) He shall be responsible for verifying the entries in the Grant register. The receipts and payment of grants shall be duly verified from the entries in cash book.
Grant registers were not made available to us. Hence verification of the same cannot be done from the entries in cash book. The payments out of grants were verified on test check basis and found to be correct.
- 6) The auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notices of CMO.
Fixed asset registers were not provided to us for verification. Therefore, we are not able to verify the same and comment upon whether it is complete and correctly balanced.
- 7) The auditor shall reconcile the account of receipt and payment especially for project funds.

ULB does not maintain separate cash books for different schemes and projects and hence we cannot comment on reconciliation with Receipt & Payment.

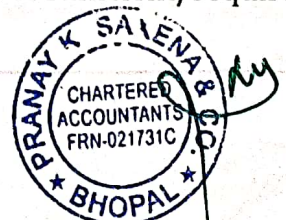
4. Audit of FDR

- 1) The auditor is responsible for audit of all fixed deposits and term deposits.
It was explained to us that there is no FDR's with the ULB during the year.
- 2) It shall be ensured that proper record of FDR's are maintained and renewals are timely done.
Not Applicable as no FDR's with the ULB.
- 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.
Not Applicable as no FDR's with the ULB.
- 4) Interest earned on FDR/TDR Shall be verified from entries in the cash book.
Not Applicable as no FDR's with the ULB.

5. Audit of Tenders / Bids

- 1) The auditor is responsible for audit of all tenders / bids invited by the ULB.
No tender related documents were provided, so we can comment on procedures of tenders / bids.

Bid were invited online where the tender amount exceeding Rs. One Lakh and for value less than one lakh, manual bids were asked. In the absence of sufficient/required documents we are not in a position to comment upon this.





- 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 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.
Verification had been conducted for the grants received from the Central/state government. Grant registers were not provided by the ULB.
- 2) He is responsible for audit of grants received from State Government and its utilization.
Grant register is not maintained by the ULB. Therefore, we cannot verify the grants received from state government with the grant register & ensuring it's proper utilization.





- 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 not accorded any loan during the financial year.

- 4) The auditor shall specifically point out any diversion of funds from capital receipts/ grants/ bans to revenue expenditure.

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





Other Audit Observations

1. Nagar Parishad does not follow practice of preparing Income & Expenditure and financial statements. However, Nagar Parishad used to prepare Budget and statement of receipt and payment account, which shall be regarded as the final document on which we express our opinion. It is highly recommended to implement Double Entry System for book keeping/Accounting. It is also recommended to implement computerized Accounting System for better and smooth working.

2. 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 21.52 Lakhs (as shown in Table Below) plus Interest & Penalties were outstanding against the taxpayers, although the ULBs had powers under section 165 of Madhya Pradesh Municipalities Act, 1961 to approach a Magistrate to seek orders for recovery by distress and sale of any movable property of attachment and sale of immovable property belonging to defaulters, however they had not invoked these power to recover the outstanding taxes. Failure to invoke its powers resulted in non-recovery of outstanding taxes and resource crunch, leading to hindrance in development works.

Rs In Lakh

Figures In Lakhs

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	Un-Recovered due of Curent Year	Total un-recovered amount
SampattiKar	3	0.69	2.31	1.16	0.24	0.92	3.23
SamekitKar	2.94	2.14	0.8	1.89	0.36	1.53	2.33
Shikshaupkar	0.3	0.02	0.28	0.2	0.02	0.18	0.46
NagariyaVikasUpkar	1.12	0.02	1.1	0.35	0.07	0.28	1.38
Jalkar	10	2	8	5.45	3.33	2.12	10.12
Bhaven bhumi rent	1.5	1.46	0.04	8.74	6.47	2.27	2.31
Others			0	10	8.31	1.69	1.69
Total	18.86	6.33	12.53	27.79	18.8	8.99	21.52
Total Un-Recovered amount							21.52

For Pranay K Saxena & Company

Chartered Accountants

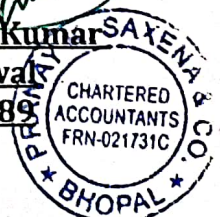
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CA Kundan Kumar

Baranwar

M No 433189

Date: 27/09/2022





Reporting on Audit Paras for Financial Year 2021-22

Name of ULB: NAGAR PARISHAD KOTHI

Name of Auditor: **Pranay K Saxena & Company. 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. TDS 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	Observations were listed in brief in point no. 4 of annexure 2 of audit report attached	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.
6	Audit of Grants & Loans	Verification of Grant received from Government and its utilization	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.





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7	Verify whether any diversion of funds from capital receipt /grants /Loans to revenue expenditure and from one scheme /project to another.		Observations related to diversion of funds has been pointed out in point no. 6 (iv) of annexure 2 of report attached	
8	a) Percentage of revenue expenditure (Establishment, salary, Operation & Maintenance) with respect to revenue receipts (Tax & Non Tax).	135.06% $(1,82,82,574.00 / 1,35,36,872.00) \times 100$		
	b) Percentage of Capital expenditure wrt Total expenditure.	32.83% $(89,34,187 / 2,72,16,760.00) \times 100$		
9	Whether all the Temporary advances have been fully recovered or not.		No Such cases reported.	ULB should impose strict action to collect such amount or make necessary adjustment after prior approval of relevant authority.
10	Whether bank Reconciliation statements is being regularly Prepared		BRS prepared by the ULB	NA



Annexure C

Name of ULB

Kothl

Name of Auditor

Pranay K Saxena & Company; Chartered Accountants

Amount in Rs

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	327326.00	89146.00	-72.77	Collections w.r.t. last collection decreased by 72.77%. Poor performance compared to last year.	ULB should impose strict penalties and legal actions to improve past Due collections.
2	Samekit Kar	164678.00	271229.00	64.70	Collections w.r.t. last collection increased by 64.70%. Tax Collection increased compared to last year but still there is scope to put efforts on the recovery of previous year dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
3	Nagriya Vikas Upkar	5418.00	27898.00	414.91	Collections w.r.t. last collection decreased by 414.91%. Commendable increase compared to last year, good performance.	ULB should impose strict penalties and legal actions to improve past Due collections.
4	Shiksha upkar	0.00	3831.00	100.00	Collections w.r.t. last collection increased by 100%. Tax Collection increased compared to last year but still there is scope to put efforts on the recovery of previous year dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
	Total	497422.00	392104.00			
	Gair-Rajaswa wasooli					
5	Bhawan Bhoomi Kiraya	5588675.00	1425991.33	-74.48	Collections w.r.t. last collection decreased by 74.48%. Poor performance compared to last year. Drastic decrease in the collection of Bhawan Bhoomi Kiraya.	ULB should impose strict penalties and legal actions to improve past Due collections.
6	Jal Upbhokta Prabhar	278244.00	617774.25	122.03	Collections w.r.t. last collection increased by 122.03%. Tax Collection increased compared to last year but still there is scope to put efforts on the recovery of previous year dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
7	Other Fees & Taxes	932758.00	869323.00	-6.80	Collections w.r.t. last collection decreased by 6.80%. Poor performance compared to last year.	ULB should impose strict penalties and legal actions to improve past Due collections.
	Total	6799677.00	2913088.58			
	Grand Total	7297099.00	3305192.58			



Bank Reconciliation Statement As on 31 March 2022
Nagar Parishad Kothi (M.P)

Balance as per Cash Book as on 31st March 2022					3,18,28,376.62
Less : Amount debited by the bank but not credited in the cash book :					83,652.70
Date	Particulars	Bank	C.B. Folio	Amount	
27.06.2021	Bank Charges	Canara-5792		18.00	
27.09.2021	Bank Charges	Canara-5792		18.00	
08.10.2021	Bank Charges	Canara-5792		295.00	
08.10.2021	Bank Charges	Canara-5792		295.00	
08.10.2021	Bank Charges	Canara-5792		295.00	
12.10.2021	Bank Charges	Canara-5792		30.00	
28.10.2021	Bank Charges	Canara-5792		295.00	
28.10.2021	Bank Charges	Canara-5792		295.00	
01.11.2021	Bank Charges	SBI-1977		88.00	
07.12.2021	Bank Charges	SBI-1977		88.00	
27.12.2021	Bank Charges	UBI-001		18.00	
02.03.2021	Bank Charges	UBI-001		58.00	
20.03.2021	Bank Charges	UBI-001		18.00	
04.07.2021	Bank Charges	IB A/c.202		236.00	
23.06.2021	Amt Debit in Bank A/c.	IB A/c.202		1,158.00	
09.11.2021	Amt Debit in Bank A/c.	IB A/c.202		45,372.00	
23.02.2022	Amt Debit in Bank A/c.	IB A/c.202		3,992.62	
22.03.2022	Bank Charges	IB A/c.202		31,083.08	
Add: Amount Credited in Bank Statement but not debitted in the cash book :					62,39,405.25
Date	Particulars	Bank	C.B. Folio	Amount	
05.05.2021	Amount Credited in Bank Account	SBI-1377		3,03,000.00	
05.05.2021	Amount Credited in Bank Account	SBI-1377		6,97,151.00	
30.12.2021	Amount Credited in Bank Account	SBI-1377		5,30,000.00	
12.02.2022	Amount Credited in Bank Account	SBI-1377		86,000.00	
15.02.2022	Amount Credited in Bank Account	SBI-1377		64,350.00	
18.02.2022	Amount Credited in Bank Account	SBI-1377		4,13,000.00	
24.02.2022	Amount Credited in Bank Account	SBI-1377		9,59,000.00	
24.02.2022	Amount Credited in Bank Account	SBI-1377		5,000.00	
24.02.2022	Amount Credited in Bank Account	SBI-1377			



	Amount Credited in Bank Account		5,000.00
24.02.2022	Amount Credited in Bank Account	SBI-1377	5,000.00
24.02.2022	Amount Credited in Bank Account	SBI-1377	5,000.00
24.02.2022	Amount Credited in Bank Account	SBI-1377	5,000.00
03.03.2022	Amount Credited in Bank Account	SBI-1377	5,000.00
12.03.2022	Amount Credited in Bank Account	SBI-1377	13,000.00
05.04.2021	Amount Credited in Bank Account	Axis-5278	32,859.00
09.04.2021	Amount Credited in Bank Account	Axis-527	1,099.00
15.04.2021	Amount Credited in Bank Account	Axis-527	1,275.00
10.05.2021	Amount Credited in Bank Account	Axis-527	1,151.25
12.05.2021	Amount Credited in Bank Account	Axis-527	300.00
15.05.2021	Amount Credited in Bank Account	Axis-527	576.00
18.05.2021	Amount Credited in Bank Account	Axis-527	612.00
25.05.2021	Amount Credited in Bank Account	Axis-527	51.00
31.05.2021	Amount Credited in Bank Account	Axis-527	64.00
02.06.2021	Amount Credited in Bank Account	Axis-527	60.00
07.06.2021	Amount Credited in Bank Account	Axis-527	90.00
10.06.2021	Amount Credited in Bank Account	Axis-527	9,055.00
11.06.2021	Amount Credited in Bank Account	Axis-527	1,197.00
18.06.2021	Amount Credited in Bank Account	Axis-527	1,275.00
24.06.2016	Amount Credited in Bank Account	Axis-527	765.00
25.06.2021	Amount Credited in Bank Account	Axis-527	773.00
30.06.2021	Amount Credited in Bank Account	Axis-527	240.00
06.07.2021	Amount Credited in Bank Account	Axis-527	48.00
09.07.2021	Amount Credited in Bank Account	Axis-527	1,099.00
13.07.2021	Amount Credited in Bank Account	Axis-527	765.00
15.07.2021	Amount Credited in Bank Account	Axis-527	1,500.00
22.07.2021	Amount Credited in Bank Account	Axis-527	72.00
23.07.2021	Amount Credited in Bank Account	Axis-527	110.00
04.08.2021	Amount Credited in Bank Account	Axis-527	11,864.00
05.08.2021	Amount Credited in Bank Account	Axis-527	1,275.00
10.08.2021	Amount Credited in Bank Account	Axis-527	814.00
13.09.2021	Amount Credited in Bank Account	Axis-527	2,100.00
14.09.2021	Amount Credited in Bank Account	Axis-527	1,043.00
29.09.2021	Amount Credited in Bank Account	Axis-527	130.00
06.10.2021	Amount Credited in Bank Account	Axis-527	1,560.00
11.10.2021	Amount Credited in Bank Account	Axis-527	1,099.00
12.10.2021	Amount Credited in Bank Account	Axis-527	976.00
29.10.2021	Amount Credited in Bank Account	Axis-527	



	Amount Credited in Bank Account	Axis-527	10.00
01.11.2021	Amount Credited in Bank Account	Axis-527	71.00
02.11.2021	Amount Credited in Bank Account	Axis-527	71.00
08.11.2021	Amount Credited in Bank Account	Axis-527	74.00
11.11.2021	Amount Credited in Bank Account	Axis-527	814.00
15.11.2021	Amount Credited in Bank Account	Axis-527	1,535.00
22.11.2021	Amount Credited in Bank Account	Axis-527	20.00
30.11.2021	Amount Credited in Bank Account	Axis-527	8,530.00
03.12.2021	Amount Credited in Bank Account	Axis-527	89.00
04.12.2021	Amount Credited in Bank Account	Axis-527	16,313.00
08.12.2021	Amount Credited in Bank Account	Axis-527	5,400.00
16.12.2021	Amount Credited in Bank Account	Axis-527	60.00
18.12.2021	Amount Credited in Bank Account	Axis-527	3,000.00
27.12.2021	Amount Credited in Bank Account	Axis-527	1,275.00
28.12.2021	Amount Credited in Bank Account	Axis-527	100.00
29.12.2021	Amount Credited in Bank Account	Axis-527	71.00
30.12.2021	Amount Credited in Bank Account	Axis-527	30.00
11.01.2022	Amount Credited in Bank Account	Axis-527	814.00
12.01.2022	Amount Credited in Bank Account	Axis-527	9,374.00
13.01.2022	Amount Credited in Bank Account	Axis-527	10,765.00
14.01.2022	Amount Credited in Bank Account	Axis-527	11,990.00
21.01.2022	Amount Credited in Bank Account	Axis-527	46.00
24.01.2022	Amount Credited in Bank Account	Axis-527	1,550.00
24.01.2022	Amount Credited in Bank Account	Axis-527	24,570.00
31.01.2022	Amount Credited in Bank Account	Axis-527	766.00
03.02.2022	Amount Credited in Bank Account	Axis-527	72.00
07.02.2022	Amount Credited in Bank Account	Axis-527	1,289.00
09.02.2022	Amount Credited in Bank Account	Axis-527	866.00
15.02.2022	Amount Credited in Bank Account	Axis-527	484.00
16.02.2022	Amount Credited in Bank Account	Axis-527	507.00
17.02.2022	Amount Credited in Bank Account	Axis-527	178.00
23.02.2022	Amount Credited in Bank Account	Axis-527	224.00
24.02.2022	Amount Credited in Bank Account	Axis-527	8,915.00
25.02.2022	Amount Credited in Bank Account	Axis-527	116.00
28.02.2022	Amount Credited in Bank Account	Axis-527	379.00
02.03.2022	Amount Credited in Bank Account	Axis-527	3,175.00
03.03.2022	Amount Credited in Bank Account	Axis-527	13,564.00
07.03.2022	Amount Credited in Bank Account	Axis-527	1,197.00
08.03.2022	Amount Credited in Bank Account	Axis-527	



09.03.2022	Amount Credited in Bank Account	Axis-527	110.00
11.03.2022	Amount Credited in Bank Account	Axis-527	814.00
17.03.2022	Amount Credited in Bank Account	Axis-527	16,275.00
24.03.2022	Amount Credited in Bank Account	Axis-527	132.00
28.03.2022	Amount Credited in Bank Account	Axis-527	52,478.00
29.03.2022	Amount Credited in Bank Account	Axis-527	1.00
30.03.2022	Amount Credited in Bank Account	Axis-527	9,869.00
30.03.2022	Amount Credited in Bank Account	Axis-527	150.00
30.03.2022	Amount Credited in Bank Account	Axis-527	100.00
23.08.2021	Amount Credited in Bank Account	Indian Bank 9202	3,912.00
31.08.2021	Amount Credited in Bank Account	Indian Bank 9202	36,009.00
10.11.2021	Amount Credited in Bank Account	Indian Bank 9202	40,000.00
21.03.2022	Amount Credited in Bank Account	Indian Bank 9202	20,46,173.00
06.04.2021	Amount Credited in Bank Account	Indian Bank 9202	63,644.00
Bank Int Q1	Amount Credited in Bank Account	SBI & Indian & Axis	88,787.00
Bank Int Q2	Amount Credited in Bank Account	SBI & Indian & Axis	2,02,249.00
Bank Int Q3	Amount Credited in Bank Account	SBI & Indian & Axis	1,96,986.00
Bank Int Q4	Amount Credited in Bank Account	SBI & Indian & Axis	1,82,014.00

Add: Cash Deposited in Indian Bank A/c.9202 but Not Receipt in Cash Book :

15,22,773.00

Date	Particulars	Bank	C.B. Folio	Amount
03-04-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		20902.00
06-04-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		14057.00
08-04-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		9876.00
08-04-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		86485.00
09-04-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		16676.00
15-04-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		4050.00
16-04-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		16981.00
19-04-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		11628.00
23-04-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		13588.00
26-04-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		371.00
27-04-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		396.00
30-04-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		59628.00
04-05-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		1334.00
13-05-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		36920.00
17-05-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		2705.00
21-05-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		11925.00
31-05-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		7958.00
02-06-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		5557.00
11-06-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		53774.00
16-06-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		5226.00
16-06-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		7715.00
17-06-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		2080.00
18-06-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		4291.00
23-06-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		16774.00
23-06-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		1158.00
25-06-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		4243.00
29-06-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		5457.00
01-07-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		14385.00
06-07-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		7639.00
08-07-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		3660.00
12-07-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		46580.00



13-07-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		
14-07-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		7169.00
15-07-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		2685.00
16-07-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		16496.00
20-07-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		1434.00
23-07-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		6575.00
27-07-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		2720.00
29-07-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		5773.00
30-07-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		1697.00
03-08-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		1250.00
05-08-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		6259.00
11-08-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		11527.00
12-08-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		38134.00
17-08-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		12665.00
24-08-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		14627.00
25-08-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		5339.00
01-09-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		2613.00
07-09-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		22494.00
10-09-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		695.00
13-09-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		2534.00
14-09-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		118884.00
17-09-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		3779.00
20-09-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		7975.00
22-09-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		11200.00
27-09-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		1503.00
29-09-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		5402.00
30-09-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		2261.00
06-10-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		1012.00
07-10-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		2601.00
08-10-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		4007.00
12-10-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		3058.00
13-10-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		39883.00
14-10-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		6452.00
25-10-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		12.00
27-10-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		1375.00
29-10-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		2510.00
01-11-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		5751.00
02-11-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		3.00
08-11-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		203.00
11-11-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		16577.00
12-11-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		28403.00
16-11-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		23289.00
17-11-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		1165.00
18-11-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		1150.00
22-11-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		3057.00
24-11-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		10750.00
29-11-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		1913.00
30-11-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		4193.00
06-12-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		22334.00
09-12-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		4072.00
13-12-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		8703.00
14-12-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		59440.00
21-12-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		5441.00
23-12-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		15665.00
27-12-2021	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		6632.00
04-01-2022	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		8979.00
07-01-2022	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		714.00
11-01-2022	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		89845.00
12-01-2022	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		9706.00
14-01-2022	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		10301.00
19-01-2022	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		11725.00
24-01-2022	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		389.00
25-01-2022	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		16269.00
01-02-2022	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		15397.00
02-02-2022	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		3460.00
11-02-2022	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		5863.00
				17636.00



14-02-2022	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		15110.00
15-02-2022	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		5266.00
21-02-2022	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		3405.00
22-02-2022	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		13793.00
23-02-2022	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		10170.00
24-02-2022	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		644.00
28-02-2022	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		2149.00
03-03-2022	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		5618.00
11-03-2022	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		34930.00
14-03-2022	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		132806.00
17-03-2022	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		7268.00
23-03-2022	Cash deposited in Indian Bank A/c.9202	IB A/c.9202		13970.00
Add : Cheque issued but not payment In bank account account :				55,00,000.00
Date	Particulars	Bank	C.B. Folio	Amount
21-09-2021	PM Awas Yojana Payment			55,00,000.00
Less : Amount debited in cash Book But not credited in bank account :				38,47,430.72
Date	Particulars	Bank	C.B.Folio	Amount
01-04-2021	Amount debited in cash Book But not credited in bank A/c			4116
05-04-2021	Amount debited in cash Book But not credited in bank A/c			10449
07-04-2021	Amount debited in cash Book But not credited in bank A/c			3106
12-04-2021	Amount debited in cash Book But not credited in bank A/c			21691
18-04-2021	Amount debited in cash Book But not credited in bank A/c			132834
20-04-2021	Amount debited in cash Book But not credited in bank A/c			7752
22-04-2021	Amount debited in cash Book But not credited in bank A/c			621
28-04-2021	Amount debited in cash Book But not credited in bank A/c			50564
03-05-2021	Amount debited in cash Book But not credited in bank A/c			732
05-05-2021	Amount debited in cash Book But not credited in bank A/c			2326
06-05-2021	Amount debited in cash Book But not credited in bank A/c			7947
07-05-2021	Amount debited in cash Book But not credited in bank A/c			8136.82
08-05-2021	Amount debited in cash Book But not credited in bank A/c			1151.25
10-05-2021	Amount debited in cash Book But not credited in bank A/c			21319
11-05-2021	Amount debited in cash Book But not credited in bank A/c			6380
12-05-2021	Amount debited in cash Book But not credited in bank A/c			3001
15-05-2021	Amount debited in cash Book But not credited in bank A/c			523
16-05-2021	Amount debited in cash Book But not credited in bank A/c			612
18-05-2021	Amount debited in cash Book But not credited in bank A/c			1601
19-05-2021	Amount debited in cash Book But not credited in bank A/c			535
20-05-2021	Amount debited in cash Book But not credited in bank A/c			732
24-05-2021	Amount debited in cash Book But not credited in bank A/c			1430
25-05-2021	Amount debited in cash Book But not credited in bank A/c			370
27-05-2021	Amount debited in cash Book But not credited in bank A/c			2681
28-05-2021	Amount debited in cash Book But not credited in bank A/c			3226
01-06-2021	Amount debited in cash Book But not credited in bank A/c			4392
03-06-2021	Amount debited in cash Book But not credited in bank A/c			3613
04-06-2021	Amount debited in cash Book But not credited in bank A/c			5067
07-06-2021	Amount debited in cash Book But not credited in bank A/c			6458
08-06-2021	Amount debited in cash Book But not credited in bank A/c			961
09-06-2021	Amount debited in cash Book But not credited in bank A/c			1197
10-06-2021	Amount debited in cash Book But not credited in bank A/c			58053
14-06-2021	Amount debited in cash Book But not credited in bank A/c			6584
15-06-2021	Amount debited in cash Book But not credited in bank A/c			5291
21-06-2021	Amount debited in cash Book But not credited in bank A/c			463
22-06-2021	Amount debited in cash Book But not credited in bank A/c			15533
24-06-2021	Amount debited in cash Book But not credited in bank A/c			8344
28-06-2021	Amount debited in cash Book But not credited in bank A/c			11788
30-06-2021	Amount debited in cash Book But not credited in bank A/c			-7707
02-07-2021	Amount debited in cash Book But not credited in bank A/c			4565
03-07-2021	Amount debited in cash Book But not credited in bank A/c			48
05-07-2021	Amount debited in cash Book But not credited in bank A/c			5925
07-07-2021	Amount debited in cash Book But not credited in bank A/c			10429
09-07-2021	Amount debited in cash Book But not credited in bank A/c			8813
10-07-2021	Amount debited in cash Book But not credited in bank A/c			57905
19-07-2021	Amount debited in cash Book But not credited in bank A/c			5041



22-07-2021	Amount debited in cash Book But not credited in bank A/c				
26-07-2021	Amount debited in cash Book But not credited in bank A/c				2478
29-07-2021	Amount debited in cash Book But not credited in bank A/c				6138
02-08-2021	Amount debited in cash Book But not credited in bank A/c				1445
04-08-2021	Amount debited in cash Book But not credited in bank A/c				24803
06-08-2021	Amount debited in cash Book But not credited in bank A/c				9332
10-08-2021	Amount debited in cash Book But not credited in bank A/c				2640
13-08-2021	Amount debited in cash Book But not credited in bank A/c				51953
16-08-2021	Amount debited in cash Book But not credited in bank A/c				4006
18-08-2021	Amount debited in cash Book But not credited in bank A/c				5395
19-08-2021	Amount debited in cash Book But not credited in bank A/c				3902
20-08-2021	Amount debited in cash Book But not credited in bank A/c				1543
25-08-2021	Amount debited in cash Book But not credited in bank A/c				1043
26-08-2021	Amount debited in cash Book But not credited in bank A/c				966935.26
31-08-2021	Amount debited in cash Book But not credited in bank A/c				2733
02-09-2021	Amount debited in cash Book But not credited in bank A/c				22027
03-09-2021	Amount debited in cash Book But not credited in bank A/c				969
06-09-2021	Amount debited in cash Book But not credited in bank A/c				4737
08-09-2021	Amount debited in cash Book But not credited in bank A/c				13286
09-09-2021	Amount debited in cash Book But not credited in bank A/c				5862
11-09-2021	Amount debited in cash Book But not credited in bank A/c				5924
15-09-2021	Amount debited in cash Book But not credited in bank A/c				91818
16-09-2021	Amount debited in cash Book But not credited in bank A/c				1867
21-09-2021	Amount debited in cash Book But not credited in bank A/c				130
23-09-2021	Amount debited in cash Book But not credited in bank A/c				9796
28-09-2021	Amount debited in cash Book But not credited in bank A/c				111
30-09-2021	Amount debited in cash Book But not credited in bank A/c				4028
01-10-2021	Amount debited in cash Book But not credited in bank A/c				-34934
04-10-2021	Amount debited in cash Book But not credited in bank A/c				28424
05-10-2021	Amount debited in cash Book But not credited in bank A/c				30445
09-10-2021	Amount debited in cash Book But not credited in bank A/c				6405
11-10-2021	Amount debited in cash Book But not credited in bank A/c				16858
18-10-2021	Amount debited in cash Book But not credited in bank A/c				34933
21-10-2021	Amount debited in cash Book But not credited in bank A/c				1265
22-10-2021	Amount debited in cash Book But not credited in bank A/c				421
26-10-2021	Amount debited in cash Book But not credited in bank A/c				187
28-10-2021	Amount debited in cash Book But not credited in bank A/c				1270
31-10-2021	Amount debited in cash Book But not credited in bank A/c				6020
03-11-2021	Amount debited in cash Book But not credited in bank A/c				71
09-11-2021	Amount debited in cash Book But not credited in bank A/c				74
10-11-2021	Amount debited in cash Book But not credited in bank A/c				8687
19-11-2021	Amount debited in cash Book But not credited in bank A/c				66820
23-11-2021	Amount debited in cash Book But not credited in bank A/c				20
25-11-2021	Amount debited in cash Book But not credited in bank A/c				14459
26-11-2021	Amount debited in cash Book But not credited in bank A/c				1814
01-12-2021	Amount debited in cash Book But not credited in bank A/c				21558
02-12-2021	Amount debited in cash Book But not credited in bank A/c				177
03-12-2021	Amount debited in cash Book But not credited in bank A/c				15645
07-12-2021	Amount debited in cash Book But not credited in bank A/c				372
08-12-2021	Amount debited in cash Book But not credited in bank A/c				8219
10-12-2021	Amount debited in cash Book But not credited in bank A/c				3121
11-12-2021	Amount debited in cash Book But not credited in bank A/c				48289
15-12-2021	Amount debited in cash Book But not credited in bank A/c				32211
16-12-2021	Amount debited in cash Book But not credited in bank A/c				1640
17-12-2021	Amount debited in cash Book But not credited in bank A/c				2975
20-12-2021	Amount debited in cash Book But not credited in bank A/c				13349
22-12-2021	Amount debited in cash Book But not credited in bank A/c				1535
24-12-2021	Amount debited in cash Book But not credited in bank A/c				32
28-12-2021	Amount debited in cash Book But not credited in bank A/c				16946
29-12-2021	Amount debited in cash Book But not credited in bank A/c				680
30-12-2021	Amount debited in cash Book But not credited in bank A/c				119.39
31-12-2021	Amount debited in cash Book But not credited in bank A/c				537936
03-01-2022	Amount debited in cash Book But not credited in bank A/c				263
05-01-2022	Amount debited in cash Book But not credited in bank A/c				1786
06-01-2022	Amount debited in cash Book But not credited in bank A/c				70
09-01-2022	Amount debited in cash Book But not credited in bank A/c				86771
					814



10-01-2022	Amount debited in cash Book But not credited in bank A/c			51901
13-01-2022	Amount debited in cash Book But not credited in bank A/c			10618
17-01-2022	Amount debited in cash Book But not credited in bank A/c			1283
18-01-2022	Amount debited in cash Book But not credited in bank A/c			15
20-01-2022	Amount debited in cash Book But not credited in bank A/c			1375
21-01-2022	Amount debited in cash Book But not credited in bank A/c			53626
27-01-2022	Amount debited in cash Book But not credited in bank A/c			175
28-01-2022	Amount debited in cash Book But not credited in bank A/c			8506
31-01-2022	Amount debited in cash Book But not credited in bank A/c			589
03-02-2022	Amount debited in cash Book But not credited in bank A/c			1495
04-02-2022	Amount debited in cash Book But not credited in bank A/c			3867
05-02-2022	Amount debited in cash Book But not credited in bank A/c			1099
07-02-2022	Amount debited in cash Book But not credited in bank A/c			4447
08-02-2022	Amount debited in cash Book But not credited in bank A/c			459
09-02-2022	Amount debited in cash Book But not credited in bank A/c			8432
10-02-2022	Amount debited in cash Book But not credited in bank A/c			28107
17-02-2022	Amount debited in cash Book But not credited in bank A/c			195
18-02-2022	Amount debited in cash Book But not credited in bank A/c			588249
24-02-2022	Amount debited in cash Book But not credited in bank A/c			1
25-02-2022	Amount debited in cash Book But not credited in bank A/c			6058
02-03-2022	Amount debited in cash Book But not credited in bank A/c			3993
04-03-2022	Amount debited in cash Book But not credited in bank A/c			3788
05-03-2022	Amount debited in cash Book But not credited in bank A/c			175
07-03-2022	Amount debited in cash Book But not credited in bank A/c			4287
08-03-2022	Amount debited in cash Book But not credited in bank A/c			2492
09-03-2022	Amount debited in cash Book But not credited in bank A/c			25408
10-03-2022	Amount debited in cash Book But not credited in bank A/c			34848
12-03-2022	Amount debited in cash Book But not credited in bank A/c			117419
15-03-2022	Amount debited in cash Book But not credited in bank A/c			1003
16-03-2022	Amount debited in cash Book But not credited in bank A/c			3292
21-03-2022	Amount debited in cash Book But not credited in bank A/c			7065
22-03-2022	Amount debited in cash Book But not credited in bank A/c			61501
24-03-2022	Amount debited in cash Book But not credited in bank A/c			5025
25-03-2022	Amount debited in cash Book But not credited in bank A/c			10376
28-03-2022	Amount debited in cash Book But not credited in bank A/c			9471
29-03-2022	Amount debited in cash Book But not credited in bank A/c			7915
30-03-2022	Amount debited in cash Book But not credited in bank A/c			45653
31-03-2022	Amount debited in cash Book But not credited in bank A/c			4065

Add: Totalling error in the Cash Book :

17,448.37

Date	Particulars	Bank	C.B.Folio	Amount
12-04-2021	Totaling Error in Cash book			0.15
18-04-2021	Totaling Error in Cash book			0.11
19-04-2021	Totaling Error in Cash book			0.40
19-04-2021	Totaling Error in Cash book			-0.40
19-04-2021	Totaling Error in Cash book			-0.20
22-04-2021	Totaling Error in Cash book			0.70
07-05-2021	Totaling Error in Cash book			-1.18
05-07-2021	Totaling Error in Cash book			-20.00
06-08-2021	Totaling Error in Cash book			7.20
08-09-2021	Totaling Error in Cash book			0.20
10-09-2021	Totaling Error in Cash book			2.76
24-09-2021	Totaling Error in Cash book			0.36
07-10-2021	Totaling Error in Cash book			0.20
11-10-2021	Totaling Error in Cash book			0.20
11-10-2021	Totaling Error in Cash book			0.40
13-10-2021	Totaling Error in Cash book			0.22
13-10-2021	Totaling Error in Cash book			0.02
13-10-2021	Totaling Error in Cash book			0.40
22-10-2021	Totaling Error in Cash book			72.44
29-10-2021	Totaling Error in Cash book			0.50
29-10-2021	Totaling Error in Cash book			-0.60
03-11-2021	Totaling Error in Cash book			-0.12
10-11-2021	Totaling Error in Cash book			2000.00



01-12-2021	Totaling Error in Cash book			-0.64
01-12-2021	Totaling Error in Cash book			-0.64
01-12-2021	Totaling Error in Cash book			1.68
29-12-2021	Totaling Error in Cash book			-0.61
29-12-2021	Totaling Error in Cash book			1.00
07-01-2022	Totaling Error in Cash book			1.00
07-01-2022	Totaling Error in Cash book			2.00
28-01-2022	Totaling Error in Cash book			60.00
31-01-2022	Totaling Error in Cash book			0.70
01-02-2022	Totaling Error in Cash book			-0.41
09-02-2022	Totaling Error in Cash book			3.52
24-02-2022	Totaling Error in Cash book			1.00
16-03-2022	Totaling Error in Cash book			0.84
22-03-2022	Totaling Error in Cash book			-1.20
23-03-2022	Totaling Error in Cash book			0.71
24-03-2022	Totaling Error in Cash book			0.10
24-03-2022	Totaling Error in Cash book			0.46
30-03-2022	Totaling Error in Cash book			1.00
30-03-2022	Totaling Error in Cash book			13.50
30-03-2022	Totaling Error in Cash book			15300.00
Less: Opening Cash Differences				23,85,243.11
Balance as per Bank Statement as on 31st March 2022				3,87,91,677.41

Chief Municipal Officer
Nagar Parisha Kothi (M.P)

Chief Accounts Officer
Nagar Parishad Kothi (M.P.)



NAGAR PARISAD PAWAI; KOTHI ; DISTRICT - SATNA
RECEIPT & PAYMENT ACCOUNTS
FOR THE FINANCIAL YEAR 2021-22

RECEIPT	AMOUNT	PAYMENT	AMOUNT
OPENING BALANCE			
Bank Balance as on 01/04/2021 (As per Cash Book)	4,25,32,103.65		
ASSIGNED COMPENSATION		ADMINISTRATIVE EXPENSES	
Chungi Chattipurti	89,00,231.00	Salaries & Allowances-Staff	1,31,99,041.00
		Newspaper Expenses	5,401.00
TAX REVENUE		General & Office Expenses	4,02,353.73
Sampatti Kar -Bakaya	4,805.00	Electricity Charges	12,80,090.08
Sampatti Kar -Chalu	84,341.00	Telephone Bill	1,93,302.00
Samekit Kar Bakaya	2,07,783.00	Professional Tax (Employee) Payment	29,500.00
Samekit Kar -Chalu	63,446.00	Petrol & Diesel Expenses	4,41,654.80
Shiksha Upkar Bakaya	610.00	Travelling & Conveyance	3,70,983.00
Shiksha Upkar-Chalu	3,221.00	Printing & Stationary	43,913.00
Nagriya Vikas Kar- Bakaya	7,955.00	Programme Expenses	9,000.00
Nagriya Vikas Kar-Chalu	19,943.00	Photocopy Expenses	3,800.00
Jal Kar Chalu	5,78,274.25	Fire Vehicle Insurance	14,930.00
		Advertisement Expenses (Flex & Banner)	1,03,033.00
FEES & CHARGES		Health Maintenance Expenses	3,876.00
Dukan Kiraya	6,70,744.23	Bank Charges	2,072.93
Dukan Kiraya Bakaya	1,35,219.10	GST Payment	2,25,934.00
Bazar Baithak Sulk	4,96,943.00	TDS Payment	1,66,208.00
Nal connection Sulk	8,500.00	Other Finance Expenses	50,802.00
Jal Kar Deposit	31,000.00	Own Programme (15Augst , 26 Jan & Others)	3,58,434.16
Water/Fire Tenkar-Jal Sulk	11,730.00	Election Expenses	77,566.00
Water Harvesting Sulk	1,07,004.00	Legal & Professional Expenses	3,59,960.00
Namantran Sulk	11,675.00	Antyodaya Yojana Vyay	45,652.00
Parking Charges	4,45,262.00	Audit Fee	1,01,970.00
Bhawan Anumamati Sulk	1,23,085.00	Kchara & Clearance Expenses	2,78,556.00
Sewerage Tax General (Swachta Kar)	4,720.00	PM Anaya Utsav Yojana	4,680.00
RTI Sulk	406.00	Repair & Maintenance -Civic Amenities	35,000.00
Death Certificate Fee	2,091.00	Computers & Hardware Repair & Maintenance	47,286.00
Janam Praman Patrak Sulk	1,972.00	Building's Repair & Maintenance	29,467.00
No Objection Certificate	775.00	Vehicle's Repair & Maintenance	1,03,826.22
Road Cutting Charges	9,000.00	Machine Maintenance Expenses	9,460.00
Sale of Tender	1,18,798.00	Fire Extension Expenses	23,220.00
COVID Fine	1,16,390.00	Plantation Expenses	18,465.00
		Water Purification (Supply) Material	1,98,637.00
Bank Interest	13,70,949.00	Death Rellef (Funeral)Expenses	44,500.00
SGST -Bakaya	66,174.88	PM Awas Yojna Vyay	2,03,91,962.74
CGST -Bakaya	64,311.40	Sambal Yojana Expenses	35,000.00
Audit Appeal	13,230.00	Swachha Bharat Mission Vyay	15,78,261.42
		Swastha Shakha & Health Deptt	4,66,258.84
	26,17,000.00	FIXED ASSETS	
15th Vitt Anudan	1,43,000.00	CM Adhosaanrachna	52,49,118.00
Road Development Fund (Sadak Marammat)	13,22,000.00	Nirman Samagri	10,21,710.98
Mulbhut	2,04,000.00	Computer & Other Peripherals	47,956.00
Yatrikar Anudan	15,50,000.00	Electrical Appliances	1,28,190.00
Rajya Vitt Anudan	45,000.00	Furniture & Fixtures	1,54,045.00
Sambal Yojana	93,000.00	Road & Bridge Constructions (Nirman)	23,33,166.48
Yatri Kar	1,77,851.00		
Stamp Duty Received			



PM Awas Yojana	1,59,80,000.00		
Amount Credited In Bank Account (Unidentified)	26,74,736.00		
Online Receipt (Income)	4,97,340.49		
		CLOSING BALANCE	
		(As per Cash Book - Annexure B)	3,18,28,376.62
TOTAL	8,15,16,620.00	TOTAL	8,15,16,620.00

Chief Municipal Officer
Nagar Parishad Kothi

Chief Accounts Officer
Nagar Parishad Kothi

For : Pranay K Saxena & Company
Chartered Accountants
FRN No - 021731C

CA Kundan K Baranwal (Partner)
Membership No - 433189

