

कार्यालय नगर परिषद बड़कुही जिला-छिन्दवाड़ा (म.प्र.)

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email id:-cmobadkuhi@mpurban.gov.in

क. / 2913 / लेखा / न.परि. / 2020

बड़कुही दिनांक 07/12/2020



प्रति,

श्रीमान वित्त अधिकारी महोदयजी,
नगरीय प्रशासन एवं विकास,
भोपाल।

विषय :- वित्त वर्ष 2019-20 के लेखों की C.A आडिट रिपोर्ट प्रस्तुत करने
बाबत।

संदर्भ :- आपका पत्र क्र./आडिट बजट/शाखा-4(क)/18863 भोपाल दिनांक 01/
12/2020

विषयान्तर्गत लेख है कि निकाय बड़कुही की वित्तीय वर्ष 2019-20 के
लेखों की अंकेक्षण संबंधी कार्य C.A आडिट रिपोर्ट मेल के माध्यम से आपके समक्ष
सादर प्रस्तुत है।

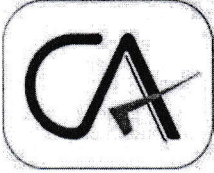
संलग्न :- उपरोक्तानुसार।


मुख्य नगर पालिका अधिकारी
नगर परिषद, बड़कुही
जिला-छिन्दवाड़ा, म.प्र.

BADKUHI NAGAR PARISHAD

AUDIT REPORT 2019-20

**AUDITOR:
PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS**



INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of BADKUHI NAGAR PARISHAD

1. Report on the Financial Statements

We have audited the accompanying financial statements of BADKUHI NAGAR PARISHAD("theULB"), which comprise the Receipt & Payment Account for the year then ended, and other explanatory information.

2. Management's Responsibility for the Financial Statements

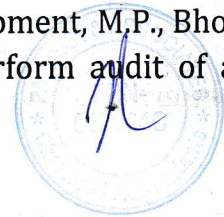
The ULB's Management is responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the ULB in accordance with the provisions of Municipal Corporation Act, 1956 and accounting principles 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.

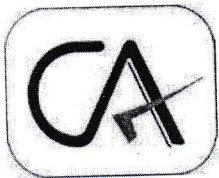
3. Auditor's Responsibility

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, 2020.


5. Basis for Qualified Opinion

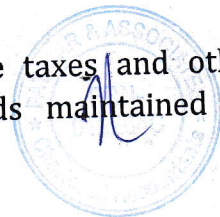
The details which form the basis of qualified opinion are reported in the Annexure 1 and Annexure 2 annexed to this report.

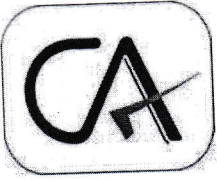
6. Emphasis of Matters

We draw attention to the following matters reported in Annexure - 2, annexed to this report.

- Accounts prepared as per the Manual in lieu of accounting standards for local bodies as issued by Institute of Chartered Accountants of India.
- Revenue department's records related to recovery of revenue taxes and other revenue dues has minor differences with accounting records maintained by accounting department.


मुख्य नगरपालिका अधिकारी
नगर परिषद, बड़कुही
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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'.

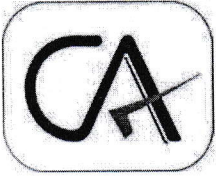
Date: 15/09/2020

UDIN: 20418806AAAAABZ3095


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नगर परिषद, बड़कुली
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For Patidar & Associates
Chartered Accountants


CA Neelesh Patidar
(Partner)
MRN - 418806



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 BADKUHI NAGAR PARISHAD ("the ULB") as of March 31, 2020 in conjunction with our audit of the financial statements of the ULB for the year ended on that date.

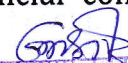
2. Management's Responsibility for Internal Financial Controls

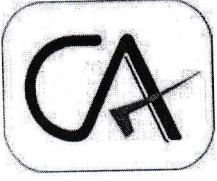
The ULB's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the ULB. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that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


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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

- pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the ULB;
- 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
- 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

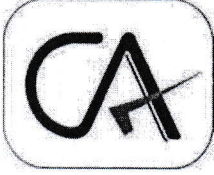
According to the information and explanations given to us and based on our audit, the following material weaknesses have been identified as at March 31, 2020:

- 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
- 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.
- 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.
- 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, 2020 based on the criteria established by the ULB.


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नगर पालिका, बडकुली
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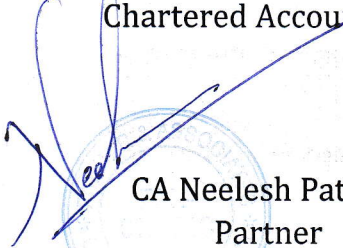
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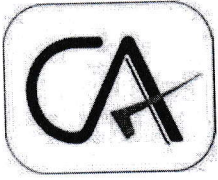
We have considered the material weaknesses identified and reported above in determining the nature, timing, and extent of audit tests applied in our audit of the March 31, 2020 financial statements of the ULB, and these material weaknesses do not affect our opinion on the financial statements of the ULB.

Date: 15/09/2020


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For Patidar & Associates
Chartered Accountants


CA Neelesh Patidar
Partner
MRN - 418806



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Annexure '2'

The Annexure referred to in paragraph 6 of Our Report:

1. Audit of Revenue

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

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


2) He is also responsible to check the revenue receipts from the counter files of receipt book and verify that the money receipt is duly deposited in respective bank account. The counter foils or revenue receipts were not 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.

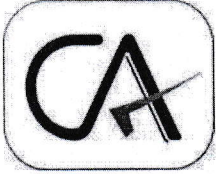
3) Percentage of revenue collection increase or decrease in various heads in property tax, samekitkar, shikshaupkar, nagriyavikasupkar, and other tax compared to previous year shall be part of report.
Details are given in Annexure C attached to this report.

4) Delay beyond 2 working days shall be immediately brought to the notice of commissioner/CMO.
No such instances were noticed during the test check of such 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.


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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 and monthly targets set for the FY 2019-20 and 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.

Revenue registers were not produced before us and hence we cannot comment on old outstanding of past years, since when dues are pending, interest charged on pending dues, legal action initiated against such pending dues, if any.

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

ULB has explained that it does not have any FDR during financial year. No details regarding presence of any FDR were found during course of our verification also. However since ULB follows single entry system the existence of FDR cannot be ignored completely.

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

ULB has explained that it does not have any FDR during financial year. No details regarding presence of any FDR were found during course of our verification also. However since ULB follows single entry system the existence of FDR cannot be ignored completely.

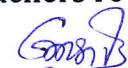
2. Audit of Expenditure:

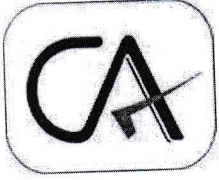
- 1) The auditor is responsible for audit of expenditure under all the schemes.

We have verified the expenditure under various heads which was recognized and entered in the books of account produced before us for verification.

- 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. Test checked vouchers revealed below mentioned instances.

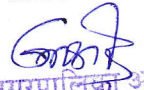

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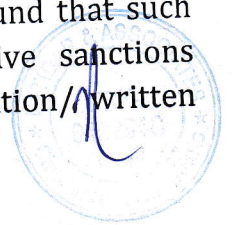


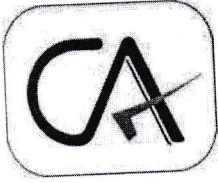
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- i. In the case of payment under construction contracts, running bills or demand for part payment were not presented by the concerned contractor. This unable us to verify whether contractor is registered under GST or not and rate at which TDS should be deducted.
 - ii. ULB have not provided challans or returns for payment of TDS on GST to the Government. However it is explained to us that same had been duly deposited on or before the due date. Non-compliance of tax provision attract statutory penalty.
- 3) He should also check monthly balance of the cash book and guide the accountant to rectify errors, if any.
No issue of any difference interest check of monthly balance was noticed in course of our verification.
- 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.
No such instance has been noticed during the course of our verification. However in absence of utilisation certificates related to grants, we cannot verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme
- 5) He shall also verify that the expenditure is accordance with the guideline, directives, acts and rules issue by Government of India/ State Government.
In absence of availability of guidelines, directives, acts and rules issued by Government of India/ State Government, 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. However, in absence of information/written


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document with respect to administrative and financial limits of the sanctioning authority, it was not possible for us to verify whether the expenditure incurred and sanctioned by authority were within their limits or not.

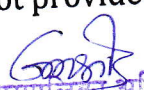
- 7) All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit Non-compliance of audit paras shall be brought to the notice of Commissioner / CMO). No such instances were noticed during the test check of such entries conducted by us.
- 8) The auditor shall be responsible for verification of scheme wise/ project wise Utilization Certificate (UCS). 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.

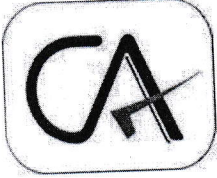
We are unable to verify the details of capitalization of expenditure since there is neither any proof available nor completion of work from respective department. There is no cross check mechanism exist to ensure the completion of project except payment of final bill. It is suggested that a proper internal 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 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 provided all the required books of accounts as prescribed under MP MAM. Fixed Asset Register, Security Deposit Register, Stock register and advances register were among the records which were not provided to us for verification


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- 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.

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 are timely recovered according to the condition of advance. All the case of non-recovery shall be specifically mentioned in audit report.

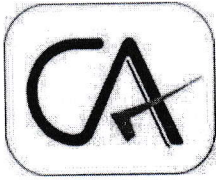
As per the information and explanation provided to us by the management of the ULB, no specific condition related to advances are placed. Hence, it is not possible for us to verify the cases of timely recovery of advances, if any.

- 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

BRS was not provided to us by the ULB. In absence of details regarding reconciliation differences we were unable to guide the ULB to prepare BRS. We strongly suggest that ULB should prepare monthly and yearly BRS. However ULB has provided closing balance as on 31st March 2020 between cashbook and bank as follows:

S.no.	Scheme	Account no.	Bank	Amount as per bank	Amount as per cashbook	Difference
				31-03-2020	31-03-2020	
1	Grant of Govt.	30758465927	SBI Barkuhi	5,00,67,115	4,05,22,701	95,44,415
2	Nagar Panchayat nidhi	30758447125	SBI Barkuhi	14,39,076	14,36,402	2,674
3	Payjal Parivahan	30827108526	SBI Barkuhi	1,33,151	1,63,401	(30,250)
4	MP/MLA Fund	31138873106	SBI Barkuhi	10,92,670	7,83,935	3,08,736
5	Sanchit Nidhi	31289499430	SBI Barkuhi	5,25,569	4,37,813	87,756
6	Sarv siksha Abhiyan	31617259557	SBI Barkuhi	1,24,789	1,25,738	(949)
7	Amant Rashi	32163119219	SBI Barkuhi	21,68,631	18,90,108	2,78,523


मुख्य नगरपालिका अधिकारी
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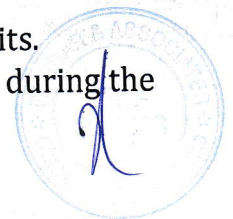
8	Swachh Bharat Mission	36964772293	SBI Barkuhi	65,932	14,51,783	(13,85,851)
9	Pradhan mantra Aawasyojna	36473473450	SBI Barkuhi	5,24,941	5,34,944	(10,003)
10	UIDSSMT yojna (Payjal)	3291240947	CBI Prasia	57,930	55,940	1,990
11	UIDSSMT yojna (Sadak)	156019400041	Indsind bank Chhindwara	12,00,009	33,42,123	(21,42,114)
16	Saving Account	200381030007833	Satpurachhetriy Gramin Bank chandametta	81,941	78,240	3,702
17	Swachh Bharat Mission	915010031758367	Axis Bank Prasia	1,48,197	1,42,301	5,896
			Total	5,76,29,951	5,09,65,428	66,64,524

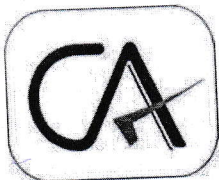
- 5) He shall be responsible for verifying the entries in the Grant register. The receipts and payment of grants shall be duly verified from the entries in cash book. Grant registers were prepared in soft copy and provided to us for verification. It has been verified with entries of cash book on test basis and found to be tallying with cash book. Summarised Details of grants is produced at point 6(1) of this report.
- 6) The auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notices of Commissioner / CMO. Fixed asset registers were not provided to us for verification. Therefore we are not able to verify the same and comment upon whether it is complete and correctly balanced. Also guidance has been provided to ULB that how to prepare it and update it regularly, so that capitalisation of assets can be identified.
- 7) The auditor shall reconcile the account of receipt and payment especially for project funds. Separate cash books were made for below mentioned yojna.

4. Audit of FDR

- 1) The auditor is responsible for audit of all fixed deposits and term deposits. As explained to us during verification, ULB does not maintain any FDR during the year and hence records were not provided.

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2) It shall be ensured that proper record of FDR's are maintained and renewals are timely done.
As explained to us, ULB does not maintain any FDR during the year and hence records were not provided hence we cannot comment on the records of FDR's.

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.
As explained to us during verification, no FDR's / other investment made by ULB.

4) Interest earned on FDR/TDR Shall be verified from entries in the cash book.
As explained to us during verification, no FDR's / other investment made by 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.

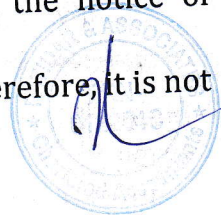
2) He shall check whether competitive tendering procedures are followed for all bids.
No tender related documents were provided, so we can comment on whether competitive tendering procedures were followed for all bids or not.

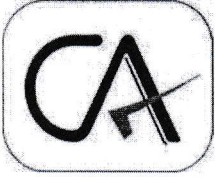
3) He shall verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period.
No tender related documents were provided, so we cannot verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction 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 ICMO.
No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions of BG.


मुख्य नगरपालिका अधिकारी
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- 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, Details for the same is provided in table below:-

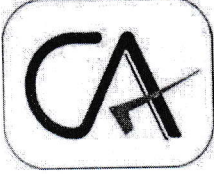
Grant Head	Opening and Receipt	Utilization	Closing Balance
Sadak Marammat	14,65,756.00	2,38,361.00	12,27,395.00
Mulbhoot Suidha	46,97,943.00	39,63,160.00	7,34,783.00
Rajya Vitt Aayog	25,61,238.00	22,91,409.00	2,69,829.00
14th Finance Commission	1,10,54,353.00	49,66,794.00	60,87,559.00
Vidhayak Nidhi	12,75,756.00	1,83,085.00	10,92,671.00
Chhungi kshati purti	1,57,46,500.00	1,52,78,118.00	4,68,382.00
Vishesh Nidhi	1,00,00,000.00	-	1,00,00,000.00
Swacch Bharat Mission	14,07,025.00	13,41,094.00	65,931.00
PMAY	29,24,941.00	27,00,000.00	2,24,941.00
UIDSMT Peyjal	57,930.00	-	57,930.00
UIDSMT Sadak	34,52,771.00	22,52,102.00	12,00,669.00
Peyjal Parivahan	1,68,074.00	34,923.00	1,33,151.00
Sarv Siksha Bahiyan	125437.72	649.00	124788.72
Sanchit Nidhi	525569.00	-	525569.00

As utilisation certificates were not provided to us for verification so we cannot verify actual opening and closing balance of grants.

- 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.


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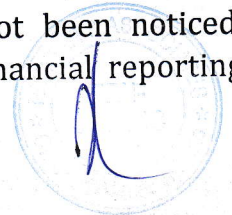
- 3) He shall perform audit of loans provided for physical infrastructure and its utilization. During his audit the auditor shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non-generation of revenue.

Details regarding loan were not provided by the ULB. As explained to us, ULB has not accorded any loan and hence details were not available.

- 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.


मुख्य नगरपालिका अधिकारी
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Nagar Parishad, Badkuhi, Dist. Chhindwara, M.P.

Receipt & Payment for FY 2019-20

Receipt	Amount	Payment	Amount
Opening Balance	5,01,13,100	General Administration	
Samekit Kar		Salary	20,53,744
Due	1,83,217	Wages	2,77,029
Current	70,440	Temporary Establishment	24,38,119
Sampatti Kar		NPS	5,21,134
Due	83,083	GPF	2,60,644
Current	1,60,894	Professional Tax	15,500
Siksha upkar		MR Salary	2,57,554
Due	25,242	Revenue Department salary	3,79,092
Current	24,082	Fire Department Salary	49,619
Nagar Vikas Upkar		Sanitation Deparment Permanent	12,58,739
Due	25,242	Sanitation Deparment Temporary Establishment	32,99,482
Current	24,082	Permanent Lok Nirman	1,30,533
Jalkar		Temporary Lok Nirman	12,70,306
Due	88,569	Contingency	1,51,284
Current	4,96,150	Diesel/Petrol	5,86,086
Other	15	Yatri Bhatta and Vehicle rent	1,09,186
Ration Card	525	Printing, Photocopy, Hoardings, Flex	3,73,074
Fair Tanker	13,800	Computer item Purchase & Repair	2,900
Individual Contribution Toilet	29,980	Online Tender Fee Uploading & DSC	20,500
Animal Reigstration Fees	-	Tender, Advertistment, Greetings card Printing	85,074
Bazaar Fees	66,695	CA Audit	33,000
Other Receipt	14,99,058	Lighting Department	
Kaanji House	300	Purchases and Repair	8,56,750
Security Deposit	37,798	Electricity Expenses	24,80,074
Tender Fee	28,500	New Works	2,650
Other Tender Form	5,820	Almirah & Bedbox	1,06,528
Aaisthayi Dakhal	8,500	Borewell and Mining	-
Vikas Shulk	53,750	Jal Awardhan Peyjal Yojna	49,49,703
Certificate	2,615	Jal Awardhan Sadak Nirman	22,52,102
Settlement Fee	7,500	Jalpradaye Pipe & Other Purchases	21,512
License Fee	5,200	Tanker Vehicle Rent	950
Conversion Fee	12,210		
Late Fee	9,450	Sanitation Deparment	
Application Fee	975	Vehicle Repair & Maintenance, Servicing & Other Work	2,09,137

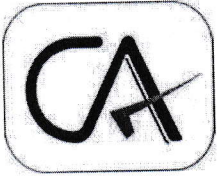
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Right to Information	650	Purchases (Garbage, Vehicle, Chemicals, Dress, Gloves, Raincoat, Cement Pipe etc.)	6,16,128
Pratilipi Fee	1,872	Swacch Bharat Abhiyan-Other Work	6,71,695
Administrative Head	3,488	Swacch Bharat Abhiyan-Toilet Construction	13,40,444
Chunngi Kshatipurti	1,33,09,813	Other-Painting purchases and work	1,09,286
Mulbhoot	30,68,300	GST Return	2,12,938
Rajya Vitt Ayog	24,82,000	Income Tax	3,81,665
Sadak Marammat	6,06,000	New Road Construction	4,82,415
14th Finance Commission	80,08,000	Drainage Construction Work	10,67,203
Special Fund	1,00,00,000	Culvert Construction	90,592
Mudrank Shulk	20,000	Office Building/Community Building/Rangmanch Construction	14,25,785
Scholorship	12,000	Boundry Wall Construction	1,47,840
Vivah Sahayta	1,53,030	Other Work	2,08,002
Naya Savera	16,00,000	Paver Block Construction Work	13,12,932
PMAY	29,00,000	Other Work, JCB, Shutter, Shed, Fencing	3,04,751
Other Receipts	13,500	PMAY	31,19,636
Application Fee	490	Other Advertisment, Tree Purchase and Other Purchases	2,53,666
Peyjal Kar Advance	10,850	Stationary Expenses	95,882
Road Cutting Fee	28,600	National Festival	2,91,501
Peyjal Deposit	2,26,994	Vivah Sahayta	1,53,000
Tanker Fee	3,800	Scholorship	12,000
Bank Commission	27,526	Relief/Grace Help- Deceased	10,40,000
		Law & Order Cess	29,250
		Telephone & Trunk Call, Internet	82,128
		Saving Bank Charges	3,894
		Deposit	34,924
		Closing Balance	5,76,14,142
Total	9,55,53,705	Total	9,55,53,705

Chief Accounts Officer



मुख्य नगरपालिका अधिकारी
नगर परिषद, बडकुही
जिला विधानसभा (नगर)
Chief Municipal Officer, Nagar Parishad Badkuhi



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Other Audit Observations

Non recovery of taxes

Urban Local Bodies (ULB) earns revenue from their own resources through taxes, rent, fees, issue of licenses etc. In test check of Nagar Parishad as of 31 March 2020 a sum of Rs13.87 lakhs (as shown in Table Below) plus Interest & Penalties were outstanding against the taxpayers, although the ULBs had powers under section 165 of Madhya Pradesh Municipalities Act, 1961 to approach a Magistrate to seek orders for recovery by distress and sale of any movable property of attachment and sale of immovable property belonging to defaulters, however they had not invoked these power to recover the outstanding taxes. Failure to invoke its powers resulted in non-recovery of outstanding taxes and resource crunch, leading to hindrance in development works.

Non Recovery of dues

(Amount in Lakhs)

Sl. No.	Type of Tax	Due amount recoverable on 01/04/2019	Received From Previous Dues	Un-Recovered Due for More than a Year	Current Due	Current Received	Un-Recovered due of Current Year	Total un-recovered amount
1	Sampatti Kar	4.60	4.17	0.42	4.37	2.89	1.48	1.90
2	Samekit Kar	3.26	1.94	1.32	3.80	1.68	2.12	3.44
3	Nagriya Vikas Upkar	1.95	0.25	1.70	1.29	0.44	0.85	2.55
4	Shiksha upkar	1.95	0.25	1.70	1.29	0.44	0.85	2.55
5	Jal Upbhogta Prabhar	2.77	0.94	1.83	6.60	5.00	1.60	3.43
	Total	14.53	7.55	6.97	17.34	10.44	6.90	13.87
	Total Un-Recovered amount							13.87

Date: 15/09/2020

मुख्य नगरपालिका अधिकारी
नगर परिषद, बड़कुही
जिला-छिन्दवाड़ा (म.प्र.)

For Patidar & Associates
Chartered Accountants

CA Neelesh Patidar
Partner
MRN - 418806

Reporting on Audit Paras for Financial Year 2019-20


Name of ULB:

Badkuhi Nagar Parishad

Name of Auditor:

Patidar & Associates, Chartered Accountants

S. no	Parameters	Description	Observation in brief	Suggestions
2	Audit of Expenditure:	Verification of Expenditures are as per guidelines, directives, and rules under all schemes and entries of expenditures in cash book, Diversion of Funds, financial propriety of expenditures, scheme project wise utilisation certificate.	Observations were listed in brief in point no. 2 of annexure 2 of audit report attached	Vouchers should be adequately supported with proper documents. 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	FDR records and renewal details should be recorded in separate register.
5	Audit of Tenders and Bids	Verify Tenders/Bids invited by ULB and competitive tendering procedures followed	Observations were listed in brief in point no. 5 of annexure 2 of audit report attached	Procedure for Tenders opening and Performance review should be carefully monitored.
6	Audit of Grants & Loans	Verification of Grant received from Government and its utilisation	Observations were listed in brief in point no. 6 of annexure 2 of audit report attached	Grant register should be updated and balanced regularly with its Utilization Certificate.
7	Verify whether any diversion of funds from capital receipt /grants /Loans to revenue expenditure and from one scheme /project to another.		Observations related to diversion of funds has been pointed out in point no. 6 (iv) of annexure 2 of report attached	


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 नगर परिषद, बड़कुही
 जिला-छिन्दवाड़ा (म.प्र.)



8	a) Percentage of revenue expenditure (Establishment, salary, Operation & Maintenance) with respect to revenue receipts (Tax & Non Tax).	763.50% $(2,45,09,688/32,10,196) \times 100$		
	b) Percentage of Capital expenditure wrt Total expenditure.	33.58% $(1,27,39,142/3,79,41,563) \times 100$		
9	Whether all the temporary advances have been fully recovered or not.		Cases of outstanding advances have been outlined in point no. 2 (9) of report attached.	ULB should impose strict action to collect such amount or make necessary adjustment after prior approval of relevant authority.
10	Whether bank reconciliation statements is being regularly prepared		BRS not prepared by the ULB	We suggest that ULB should prepare BRS monthly and annually.

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नगर पण्डित, बड़कुही
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Annexure C
Amount in Lakhs

Name of ULB
Name of Auditor

Badkuhi Nagar Parishad
Patidar & Associates

S.no.	Parameters	Description	Receipt in (Rs.)	% of growth	Observation in brief	Suggestions
	Audit of Revenue		2018-19	2019-20		
	Rajaswa Kar wasooli		1.64	7.07	Collections w.r.t. total dues is around 78.78% which is average. Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
1	Sampatti Kar				Collections w.r.t. total dues is around 51.24% which is below average. Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
2	Samekit Kar		3.87	3.62	Collections w.r.t. total dues is around 21.18% which is below average. Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
3	Nagriya Vikas Upkar		0.50	0.69	Collections w.r.t. total dues is around 21.18% which is below average. Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
4	Shiksha upkar		0.50	0.69	Collections w.r.t. total dues is around 21.18% which is below average. Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
	Total		6.52	12.05		
	Gair-Rajaswa wasooli					
5	Jal Upbhogta Prabhar		0.00	5.94	Collections w.r.t. total dues is around 63.43% which is below average. Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
6	Tehh Bazaar		0.70	0.65	Total amount collected by the ULB is recorded in Vasooli Patrak. Demand amount was not mentioned.	NA
7	Other		4.24	2.12	Total amount collected by the ULB is recorded in Vasooli Patrak. Demand amount was not mentioned.	NA
	Total		4.94	8.71		
	Grand Total		11.46	20.77		



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नगर परिषद, बडकुही
जिला-छिन्दवाड़ा (म.प्र.)

Nagar Parishad, Badkuhi
BALANCE SHEET

As at 31 March 2020

	Particulars	Schedule no.	Current year (Rs)	
A	SOURCES OF FUNDS			
A1	Reserves and Surplus			
	Municipal (General) Fund	B-1	15,482,375.18	
	Earmarked Funds	B-2	356,317.00	
	Reserves	B-3	80,111,015.35	
	Total Reserves and Surplus			95,949,707.53
A2	Grants, Contribution for Specific Purpose	B-4	68,209,937.20	68,209,937.20
A3	Loans			
	Secured loans	B-5	-	
	Unsecured loans	B-6	-	
	Total Loans			-
	TOTAL SOURCES OF FUNDS [A1 - A3]			164,159,644.73
B	APPLICATION OF FUNDS			
B1	Fixed Assets	B-11		
	Gross Block		133,012,997.65	
	Less: Accumulated Depreciation		35,984,688.89	
	Net Block			97,028,308.76
	Capital Work-in-Progress		-	
	Total Fixed Assets			97,028,308.76
B2	Investments			
	Investment- General Fund	B-12	7,699,652.00	
	Investment-Other Funds	B-13	-	
	Total investment			7,699,652.00
B3	Current assets, loans & advances			
	Stock in hand (inventories)	B-14	651,354.00	
	Sundry Debtors (Receivables)	B-15		
	Gross amount outstanding		1,960,901.00	
	Less: Accumulated Provision against bad and doubtful receivables		-	
	Sundry Debtors (Receivables) - Net			1,960,901.00
	Prepaid expenses	B-16	-	
	Cash and Bank Balances	B-17	65,497,687.01	
	Loans, advances and deposits	B-18	109,971.00	
	Total Current Assets			68,219,913.01
B4	Current Liabilities and Provisions			
	Deposits received	B-7	5,544,052.05	
	Deposit Works	B-8	-	
	Other liabilities (Sundry Creditors)	B-9	3,244,176.99	
	Provisions	B-10	-	
	Total Current Liabilities			8,788,229.04
	Net Current Assets (B3-B4)			
C	Other Assets	B-19		59,431,683.97
D	Miscellaneous Expenditure (to the extent not Written off)	B-20		-
	TOTAL APPLICATION OF FUNDS [B1+B2+B3+B4+C+D]			164,159,644.73
	Notes to the Balance Sheet - Attached			



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Nagar parishad, Badkuhi
INCOME AND EXPENDITURE STATEMENT
For the period from 1 April 2019 to 31 March 2020

	Account Head	Schedule	Current Year
A	Income		
	Revenue Income	IE-1	1,373,615.00
	Assigned Revenues & Compensations	IE-2	16,346,202.00
	Rental Income From Municipal Properties	IE-3	10,750.00
	Fees & User Charges	IE-4	277,375.00
	Sale & Hire Charges	IE-5	32,775.00
	Revenue Grants, Contribution & Subsidies	IE-6	9,650,000.00
	Income From Investments	IE-7	-
	Interest Earned	IE-8	148,940.89
	Other Income	IE-9	15.00
	Total Income		27,839,672.89
B	Expenditure		
	Establishment Expenses	IE-10	11,359,960.00
	Administrative Expenses	IE-11	4,516,823.90
	Operations & Maintenance	IE-12	1,809,706.87
	Interest & Finance Charges	IE-13	9,834.00
	Programme Expenses	IE-14	1,379,995.00
	Revenue Grants, Contribution and Subsidies	IE-15	-
	Provisions and Write Off	IE-16	-
	Miscellaneous Expenses	IE-17	-
	Depreciation		9,560,464.44
	Total Expenditure		28,636,784.21
C	Gross surplus/ (deficit) of income over expenditure except prior period items (A-B)		(797,111.32)
D	Add/Less: Prior period Items (Net)	IE-18	-
E	Gross surplus/ (deficit) of Income over expenditure after prior period items (C-D)		(797,111.32)
F	Less: Transfer to Reserved Fund		-
G	Net balance being surplus/ (deficit) carried over to Municipal Fund (E-F)		(797,111.32)



मुख्यालय नगरपालिका अधिकारी
 नगर परिषद, बडकुही
 जिला-हिन्दवाड़ा (म.प्र.)

Schedule IE-1: Tax Revenue


Account code	Particulars	Current Year (Rs.)
11001	Property Tax	356,185
11002	Water Tax	926,106
11003	Sewerage Tax	
11004	Conservancy Charge	-
11005	Lighting Tax	-
11006	Education Tax	49,568
11007	Vehicle Tax	
11008	Tax on Anilals	
11009	Electricity Tax	
11010	Professional Tax	
11011	Advertisement Tax	
11012	Pilgrimage Tax	
11013	Export Tax	
11060	Cess	
11080	Others Taxes	41,756
	Sub Total	1,373,615.00
11090	Less: Tax Remissions & Refund [Schedule IE - 1(a)]	-
	Sub Total	1,373,615.00
	Total Tax Revenue	1,373,615.00

Schedule IE-1 (a):Tax Remission & Refund

Account code	Particulars	Current Year (Rs.)
1109001	Property Tax	
1109002	Octroi & Toll	
1109003	Surcharge	
1109004	Advertisement tax	
1109011	Others	
	Total refund and remission of tax revenues	-

Schedule IE-2:Assigned Revenues & Compensations

Account code	Particulars	Current Year (Rs.)
12010	Taxes and Duties Collected By Others	22,000
12020	Compensation in Lieu Of Taxes/Duties	16,324,202
12030	Compensation in Lieu Of Concession	-
	Total Assigned Revenues & Compensations	16,346,202



 मुख्य नगरपालिका अधिकारी
 नगर परिषद, बडकुही

Schedule IE-3: Rental Income From Municipal Properties

Account code	Particulars	Current Year (Rs.)
13010	Rent From Civic Amenities	
13020	Rent From Office Buildings	10,750
13030	Rent From Guest Houses	-
13040	Rent From Lease of Lands	-
13080	Other Rents	-
	Sub Total	-
13090	Less: Rent remission and refunds	10,750
	Sub Total	-
		10,750
	Total Rental Income From Municipal Properties	10,750

Schedule IE-4: Fees & User Charges

Account code	Particulars	Current Year (Rs.)
14010	Empanelment & Registration Charges	-
14011	Licensing Fees	-
14012	Fees for Grant of Permit	-
14013	Fees For Certificate Or Extract	-
14014	Development Charges	-
14015	Regularisation Fees	-
14020	Penalties And Fines	-
14040	Other Fees	-
14050	User Charges	-
14060	Entry Fees	277,375
14070	Service / Administrative Charges	-
14080	Other Charges	-
	Sub Total	-
		277,375
14090	Less: Rent Remission and Refunds	-
	Sub Total	-
		277,375
	Total Income from Fees & User Charges	277,375


 मुख्य नगरपालिका अधिकारी
 नगर परिषद, बडकुली
 जिला-सिराहा (म.प्र.)

Schedule IE-5: Sale & Hire Charges

Account code	Particulars	Current Year (Rs.)
15010	Sale Of Products	2,250
15011	Sale of Forms & Publications	30,525
15012	Sale of Stores & Scrap	-
15030	Sale of Others	-
15040	Hire Charges for Vehicles	-
15041	Hire Charges for Equipments	-
	Total Income from Sale & Hire Charges	32,775

Schedule IE-6: Revenue Grants, Contribution & Subsidies


Account code	Particulars	Current Year (Rs.)
16010	Revenue Grants	9,650,000.00
16020	Reimbursement of Expenses	-
16030	Contribution Towards Schemes	-
	Total Revenue Grants, Contribution & Subsidies	9,650,000.00

Schedule IE-7: Income From Investments

Account code	Particulars	Current Year (Rs.)
17010	Interest on Investments	-
17020	Dividend	-
17030	Income From Project TakenUp On Commercial Basis	-
17040	Profit on Sale of Investments	-
17080	Others	-
	Total Income From Investments	-

Schedule IE-8:- Interest Earned

Account code	Particulars	Current Year (Rs.)
17110	Interest From Bank Accounts	148,941
17120	Interest On Loans And Advances To Employees	-
17130	Interest On Loans To Others	-
17180	Other Interest	-
	Total Interest Earned	148,941


 मुख्य नगरपालिका अधिकारी
 नगर परिषद, बडकुली
 जिला: चित्तौड़गढ़ (म.प्र.)

Schedule IE-9:- Other Income

Account code	Particulars	Current Year (Rs.)
18010	Deposits Forfeited	-
18011	Lapsed Deposits	-
18020	Insurance Claim Recovery	-
18030	Profit on Disposal of Fixed Assets	-
18040	Recovery From Employees	-
18050	Unclaim Refund/ Liabilities	-
18060	Excess Provisions Written Back	-
18080	Miscellaneous Income	15
19010	Transfer Int Activity Fund	
	Total Other Income	15

Schedule IE-10:- Establishment Expenses

Account code	Particulars	Current Year (Rs.)
21010	Salaries, Wages And Bonus	11,359,960.00
21020	Benefits And Allowances	-
21030	Pension	-
21040	Other Terminal & Retirement Benefits	-
	Total Establishment Expenses	11,359,960.00

Schedule IE-11:-Administrative Expenses

Account code	Particulars	Current Year (Rs.)
22010	Rent, Rates and Taxes	-
22011	Office Maintenance	2,482,724.00
22012	Communication Expenses	95,352.00
22020	Books & Periodicals	-
22021	Printing and Stationery	175,702.00
22030	Travelling & Conveyance	675,472.90
22040	Insurance	-
22050	Audit Fees	-
22051	Legal Expenses	44,855.00
22052	Professional and Other Fees	443,840.00
22060	Advertisement And Publicity	478,437.00
22061	Membership & Subscriptions	
22080	Other Administrative Expenses	120,441.00
	Total Administrative Expenses	4,516,823.90


 मुख्या नगरपालिका अधिकारी
 नगर परिषद, बडकुली
 जिल्ला विनियन्त्रक (म.प्र.)

Schedule IE-12:- Operations & Maintenance


Account code	Particulars	Current Year (Rs.)
23010	Power & Fuel	-
23020	Bulk Purchases	1,010,408.40
23030	Consumption of Stores	22,629.00
23040	Hire Charges	75,825.00
23050	Repairs & Maintenance Infrastructure Assets	199,048.07
23051	Repairs & Maintenance Civic Amenities	166,874.25
23052	Repairs & Maintenance Buildings	78,210.28
23053	Repairs & Maintenance Vehicles	251,961.87
23054	Repairs & Maintenance Furniture	1,550.00
23055	Repairs & Maintenance Office Equipments	3,200.00
23056	Repairs & Maintenance Electrical Appliances	
23057	Repairs & Maintenance Heritage Building	
23059	Repairs & Maintenance Others	-
23080	Other Operating & Maintenance Expenses	-
	Total Operations & Maintenance	1,809,706.87

Schedule IE-13:- Interest & Finance Charges

Account code	Particulars	Current Year (Rs.)
24010	Interest on Loans From Central Government	-
24020	Interest on Loans From State Government	-
24030	Interest on Loans From Govt. Bodies&Association	-
24040	Interest on Loans From International Agencies	-
24050	Inte.on Loans From Banks&Other Financial Institution	-
24060	Other Term Loans	-
24070	Bank Charges	9,834.00
24080	Other Finance Expenses	-
	Total Interest & Finance Charges	9,834.00

Schedule IE-14:- Programme Expenses

Account code	Particulars	Current Year (Rs.)
25010	Election expenses	56,585
25020	Own Programme	1,323,410
25030	Share in Programme Of Others	-
	Total Programme Expenses	1,379,995


 मुख्या नगरपालिका अधिकारी
 नगर परिषद, बडकही

Schedule IE-15:- Revenue Grants, Contribution and Subsidies

Account code	Particulars	Current Year (Rs.)
26010	Grants	-
26020	Contributions	-
26030	Subsidies	-
	Total Revenue Grants, Contribution and Subsidies	-

Schedule IE-16:- Provisions and Write Off

Account code	Particulars	Current Year (Rs.)
27010	Provisions for Doubtful Receivables	-
27020	Provision for Other Assets	-
27030	Revenues Written Off	-
27040	Assets Written Off	-
27050	Miscellaneous Expense Written Off	-
	Total Provisions and Write Off	-

Schedule IE-17:- Miscellaneous Expenses

Account code	Particulars	Current Year (Rs.)
27110	Loss on Disposal Of Assets	-
27120	Loss on Disposal Of Investments	-
29010	Transfer to General Activity Fund	-
27180	Other Miscellaneous Expenses	-
	Total Miscellaneous Expenses	-

Schedule IE-18:- Prior Period

Account code	Particulars	Current Year (Rs.)
18500	Expenses	-
18510	Other expenses Revenue	-
	Sub Total	-
28500	Expenses	-
28550	Refund of Taxes	-
28560	Refund of Other Revenues	-
28580	Other Expenses	-
	Sub Total	-
	Total Prior Period	-


 मुख्यालय नगरपालिका अधिकारी

MP urban Local Body, Badkuhi
Schedule B-1: Municipal (General) Fund (Rs)

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account
	Balance as per last amount	-	-	-	-	16,283,486.50
	Additions during the year	-	-	-	-	-
	Surplus for the year	-	-	-	-	-
	Transfers	-	-	-	-	-
	Total (Rs)	-	-	-	-	-
	Deductions during the year	-	-	-	-	16,283,486.50
	Deficit for the year	-	-	-	-	(4,000.00)
	Transfers	-	-	-	-	(797,111.32)
	Balance at the end of the current year	-	-	-	-	15,482,375.18

Schedule B-2: Earmarked Funds (Special Funds/Sinking Fund/Trust of Agency Fund)

Account Code	Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 4	Special Fund 5
	(a) Opening Balance	356,317.00	-	-	-	-	-
	(b) Additions to the Special Fund	-	-	-	-	-	-
	· Transfer from Municipal Fund	-	-	-	-	-	-
	· Interest/Dividend earned on Special Fund Investments	-	-	-	-	-	-
	· Profit on disposal of Special Fund Investments	-	-	-	-	-	-
	· Appreciation in Value of Special Fund Investments	-	-	-	-	-	-
	· Other addition (Specify nature)	-	-	-	-	-	-
	Total (b)	-	-	-	-	-	-
	(c) Payments Out of Funds	-	-	-	-	-	-
	[1] Capital expenditure on	-	-	-	-	-	-
	· Fixed Asset	-	-	-	-	-	-
	· Others	-	-	-	-	-	-
	[2] Revenue Expenditure on	-	-	-	-	-	-
	· Salary, Wages and allowances etc	-	-	-	-	-	-
	· Rent Other administrative charges	-	-	-	-	-	-
	[3] Other.	-	-	-	-	-	-
	· Loss on disposal of Special Fund investments	-	-	-	-	-	-
	· Diminution in Value of Special Fund investments	-	-	-	-	-	-
	· Transferred to Municipal Fund	-	-	-	-	-	-
	Total (c)	-	-	-	-	-	-
311	Net Balance of Special Funds [(a+b)-(c)]	356,317.00	-	-	-	-	-


महानगरपालिका आधिकारी
नगर परिषद, बडकुही
बलान्धिमण्डा (म.प्र.)

Schedule B-3: Reserves

Account Code	Particulars	Opening Balance (Rs)	Additions During the Year (Rs)	Total (Rs)	Deductions During the Year (Rs)	Balance at the End of Current Year (Rs)
1	2	3	4	5(3+4)	6	7(5-6)
31210	Capital Contribution	-	-	-	-	-
31220	Borrowing Redemption Reserve	-	-	-	-	-
31230	Special Funds (Utilised)	-	-	-	-	-
31240	Statutory Reserve	-	-	-	-	-
31250	General Reserve	69,857,015	19,886,000	89,743,015	9,632,000	80,111,015
31260	Revaluation Reserve	-	-	-	-	-
31211	Capital Reserve	-	-	-	-	-
	Total Reserve funds	69,857,015	19,886,000.00	89,743,015.35	9,632,000.00	80,111,015.35

Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from other Government Agencies	Grants from Financial Institutions	Others Specify MP/MLA	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance	59,144,221	1,138,848.00	-	-	4,772,588	65,055,657.20
(b) Additions to the Grants						-
Grant received during the year	3,993,300	1,831,000	-	-	29,980	5,854,280
Interest/Dividend earned on Grant investments	-	-	-	-	-	-
Profit on disposal of Grant investments	-	-	-	-	-	-
Appreciation in Value of Grant investments	-	-	-	-	-	-
Other addition (Specify nature)	-	-	-	-	-	-
Total(b)	3,993,300	1,831,000.00	-	-	29,980	5,854,280
Total (a+b)	63,137,521	2,969,848.00	-	-	4,802,568	70,909,937.20
(c) Payment out of funds						-
Capital expenditure of Fixed Assets	-	-	-	-	-	-
Capital Expenditure of Other	-	-	-	-	-	-
Revenue Expenditure on	-	-	-	-	-	-
Salary, Wages, allowances etc	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Other	2,700,000	-	-	-	-	-
Loss on disposal of Grant investments	-	-	-	-	-	-
Diminution in Value of Grant investments	-	-	-	-	-	-
Other Administrative Charges	-	-	-	-	-	-
Total (C)	2,700,000	-	-	-	-	2,700,000
Net balance at the year end (a+b)- (C)	60,437,521	2,969,848.00	-	-	4,802,568	68,209,937.20



 मुख्य नगरपालिका अधिकारी
 नगर परिषद, बडकुली
 जिला-छिन्दवाड़ा (म.प्र.)

Schedule B-3: Reserves

Account Code	Particulars	Opening Balance (Rs)	Additions During the Year (Rs)	Total (Rs)	Deductions During the Year (Rs)	Balance at the End of Current Year (Rs)
1	2	3	4	5(3+4)	6	7(5-6)
31210	Capital Contribution	-	-	-	-	-
31220	Borrowing Redemption Reserve	-	-	-	-	-
31230	Special Funds (Utilised)	-	-	-	-	-
31240	Statutory Reserve	-	-	-	-	-
31250	General Reserve	69,857,015	19,886,000	89,743,015	9,632,000	80,111,015
31260	Revaluation Reserve	-	-	-	-	-
31211	Capital Reserve	-	-	-	-	-
	Total Reserve funds	69,857,015	19,886,000.00	89,743,015.35	9,632,000.00	80,111,015.35

Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from other Government Agencies	Grants from Financial Institutions	Others Specify MP/MLA	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance	59,144,221	1,138,848.00	-	-	4,772,588	65,055,657.20
(b) Additions to the Grants						-
Grant received during the year	3,993,300	1,831,000	-	-	29,980	5,854,280
Interest/Dividend earned on Grant investments	-	-	-	-	-	-
Profit on disposal of Grant investments	-	-	-	-	-	-
Appreciation in Value of Grant investments	-	-	-	-	-	-
Other addition (Specify nature)	-	-	-	-	-	-
Total(b)	3,993,300	1,831,000.00	-	-	29,980	5,854,280
Total (a+b)	63,137,521	2,969,848.00	-	-	4,802,568	70,909,937.20
(c) Payment out of funds						-
Capital expenditure of Fixed Assets	-	-	-	-	-	-
Capital Expenditure of Other	-	-	-	-	-	-
Revenue Expenditure on	-	-	-	-	-	-
Salary, Wages, allowances etc	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Other	2,700,000	-	-	-	-	-
Loss on disposal of Grant investments	-	-	-	-	-	-
Diminution in Value of Grant investments	-	-	-	-	-	-
Other Administrative Charges	-	-	-	-	-	-
Total (C)	2,700,000	-	-	-	-	2,700,000
Net balance at the year end (a+b)- (C)	60,437,521	2,969,848.00	-	-	4,802,568	68,209,937.20


 मुख्य नगरपालिका अधिकारी
 नगर परिषद, बडकुली
 चिया-छिन्दवाड़ा (म.प्र.)

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs)
33010	Loans from Central Government	-
33020	Loans from State Government	-
33030	Loans from Govt. bodies & Associations	-
33040	Loans from international agencies	-
33050	Loans from banks & other financial institutions	-
33060	Other Term Loans	-
33070	Bonds & debentures	-
33080	Other Loans	-
	Total Secured Loans	-

Notes:

*The nature of the Security shall be specified in each of these categories;

*Particulars of any guarantees given shall be disclosed;

*Terms of redemption (if any) of bonds/debentures issued shall be stated, together with the earliest date of redemption;

*Rate of interest and original amount of loan and outstanding can be provided for every Loan under each of these categories separately;

*For loans disbursed directly to an executing agency, please specify the name of the Project for which such loan is raised.

Schedule B-6: Unsecured Loans

Code No.	Particulars	Current Year (Rs)
33110	Loans from Central Government	-
33120	Loans from State Government	-
33130	Loans from Govt. bodies & Associations	-
33140	Loans from international agencies	-
33150	Loans from banks & other financial institutions	-
33160	Other Term Loans	-
33170	Bonds & debentures	-
33180	Other Loans	-
	Total Un-Secured Loans	-

Note:

*Rate of interest and original amount of loan and outstanding can be provided for every Loan under each of these categories separately;

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs)
34010	From Contractors	5,544,052
34020	From Revenues	-
34030	From Staff	-
34080	From other	-
	Total deposits received	5,544,052

Schedule B-8: Deposits Works

Account Code	Particulars	Opening balance as the beginning of the year (Rs)	Utilization/expenditure (Rs)	Balance outstanding at the end of the current year (Rs)
				-
34110	Civil Works	-	-	-
34120	Electrical works	-	-	-
34180	Others	-	-	-
	Total of deposit works			

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs)
35010	Creditors	-
35011	Employee Liabilities	-
35012	Interest Accrued and Due	-
35013	Outstanding liabilities	-
35020	Recoveries Payable	3,184,739
35030	Government Dues Payable	-
35040	Refunds Payable	-
35041	Advance Collection of Revenues	59,438
35080	Others	-
	Total Other Liabilities (Sundry Creditors)	3,244,177

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs)
36010	Provision for Expenses	-
36020	Provision for Interest	-
36030	Provision for Other Assets	-
	Total Provision	-


 मुख्याधिकारी
 नगर परिषद, बड़कुही
 जिला-छिन्दवाड़ा (म.प्र.)

Schedule B-11: Fixed Assets

Schedule B-11: Fixed Assets											
Item Code	Particulars	Gross Block			Cost at the end of the year	Accumulated Depreciation			Net Block		
		Opening Balance	Additions during the period	Deductions during the period		Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of Pervious year
	2	3	4	5	6	7	8	9	10	11	12
	Land Buildings										
41010	Land	6.00			6.00						
01003	Lakes and Pond	-	-	-		-	-	-	-	6.00	6.00
41020	Buildings	7,594,213.43	4,692,041.58	-	12,286,255.01	388,187.33	409,541.83	-	797,729.16	11,488,525.85	7,206,026.10
	Infrastructure Assets										
41030	Roads and Bridges	47,211,146.77	5,640,981.76	-	52,852,128.53	19,519,047.40	7,550,304.08	-	27,069,351.47	25,782,777.06	27,692,099.37
41031	Sewerage and drainage	4,829,616.52	1,373,858.09	-	6,203,474.61	1,324,762.60	413,564.97	-	1,738,327.58	4,465,147.03	3,504,853.92
41032	Water ways	42,997,959.83	6,567,311.07	-	49,565,270.90	10,000.00	-	-	10,000.00	49,555,270.90	42,987,959.83
41033	Public Lighting	3,457,177.00	712,356.60	-	4,169,533.60	1,389,032.40	416,953.36	-	1,805,985.76	2,363,547.84	2,068,144.60
41034	Bridges	-	-	-	-	-	-	-	-	-	-
41040	Plants & Machinery	989,289.00	-	-	989,289.00	544,729.10	98,928.90	-	643,658.00	345,631.00	444,559.90
41050	Vehicles	6,246,035.00	-	-	6,246,035.00	3,029,300.45	624,603.50	-	3,653,903.95	2,592,131.05	3,216,734.55
41060	Office & other equipment	418,711.00	70,850.00	-	489,561.00	55,223.87	32,637.40	-	87,861.27	401,699.73	363,487.13
41070	Furniture, Fixtures, electrical appliances	139,304.00	-	-	139,304.00	91,430.30	13,930.40	-	105,360.70	33,943.30	47,873.70
11080	Other fixed assets	72,140.00	-	-	72,140.00	72,511.00	-	-	72,511.00	(371.00)	(371.00)
Total		113,955,598.55	19,057,399.10	-	133,012,997.65	26,424,224.45	9,560,464.44	-	35,984,688.89	97,028,308.76	87,531,374.10
412	Capital Work in Progress	-		-	-						-

संशोधन
मुख्य निर्देशिका अधिकारी
नगरपालिका, बडकुही
बसन्तपुर (म.म.)

Schedule B-12: Investments- General Funds

Account code	Particulars	With whom invested	Face value (Rs)	Current year Carrying Cost (Rs.)
42010	Central Government Securities		-	-
42020	State Government Securities		-	-
42030	Debentures and Bonds		-	-
42040	Preference Shares Equity Shares		-	-
42060	Units of Mutual Funds		-	7,699,652.00
42080	Other Investments	FD	-	7,699,652.00
	Total of Investments General Fund	0	-	7,699,652.00

Schedule B-13: Investments- Other Funds

Account code	Particulars	With whom invested	Face value (Rs)	Current year Carrying Cost (Rs.)
42110	Central Government Securities		-	-
42120	State Government Securities		-	-
42130	Debentures and Bonds		-	-
42140	Preference Shares Equity Shares		-	-
42160	Units of Mutual Funds		-	-
42180	Other Investments		-	-
	Total of Investments General Fund	0	-	-

Schedule B-14 Stock in Hand (Inventories)

Account code	Particulars	Current year (Rs)
43010	Stores Loose	651,354.00
43020	Tools Others	-
	Total Stock in hand	651,354.00

Schedule B-15 Sundry Debtors (Receivables)

Account code	Particulars	Gross Amount (Rs)	Provision for Outstanding revenues (Rs)	Net Amount (Rs)
43110	<u>Receivables for property taxes</u>			
	Less than 5 year	763,757	-	763,757
	More than 5 year		-	-
	Sub-total	763,757	-	763,757
	Less: State Government Cesses/Levies in Taxes-Control Accounts		-	-
	Net Receivables of property Taxes	763,757	-	763,757
43120	<u>Receivables of Other Taxes</u>			
	Less than 3 year	1,197,144	-	1,197,144
	More than 3 year		-	-
	Sub-total	1,197,144	-	1,197,144
	Less: State Government Cesses/Levies in Taxes-Control Accounts		-	-
	Net Receivables of Other Taxes	1,197,144	-	1,197,144
	<u>Receivable of Cess Income</u>			
	Less than 3 year	-	-	-
	More than 3 year		-	-
	Sub-total	-	-	-

मुख्य नगरपालिका अधिकारी
नगर परिषद, बडकुही


43130	<u>Receivables for Fees and User Charges</u>			
	Less than 3 year	-	-	-
	More than 3 year		-	-
	Sub-total	-	-	-
43140	<u>Receivables from Other Sources</u>			
	Less than 3 year	-	-	-
	More than 3 year		-	-
	Sub-total	-	-	-
43150	Receivables from Government	-		
	Sub-total	-	-	-
43180	Receivables Control Account	-		
	Sub-total	-		
	Total of Sundry Debtors (Receivables)	1,960,901	-	1,960,901

Schedule B-16: Prepaid Expenses

Account code	Particulars	Current year (Rs)
44010	Estabilshment	-
44020	Administrative	-
44030	Operation & Maintenance	-
	Total Prepaid expenses	-

Schedule B-17: Cash and Bank Balances

Account code	Particulars	Current year (Rs)
45010	Cash Balance	0
	<u>Balance with Bank - Municipal Funds</u>	
45021	Nationalised Banks	64,297,018.01
45022	Other Schedule Banks	1,200,669
45023	Scheduled Co-Operative Bank	-
45024	Post Office	-
	Sub- Total	65,497,687.01
	<u>Balance with Bank - Special Funds</u>	
45041	Nationalised Banks	-
45042	Other Schedule Banks	-
45043	Scheduled Co-Operative Bank	-
45044	Post Office	-
	Sub- Total	-
	<u>Balance with Bank - Grant Funds</u>	
45061	Nationalised Banks	-
45062	Other Schedule Banks	-
45063	Scheduled Co-Operative Bank	-
45064	Post Office	-
	Sub- Total	-
	Total Cash and Bank balances	65,497,687.01


 मुख्य नगरपालिका अधिकारी
 नगर परिषद, बड़कुली
 जिल्ला-छिन्दवाड़ा (म.प्र.)

Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year (Rs)	Paid during the current year (Rs)	Recovered during the year (Rs)	Balance outstanding at the end of the year (Rs)
46010	Loans and advances to employees	-	-	-	-
46020	Employees Provident Fund Loans	-	-	-	-
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to Others	-	-	-	-
46060	Deposit with External Agencies	-	-	-	-
46080	Other Current Assets	109,971	-	-	109,971
	Sub- Total	49,292	-	49,292	-
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	159,263	-	49,292	109,971
	Total Loans, advances, and deposits	159,263	-	49,292	109,971

Schedule B-18 (a): Accumulated provision against Loans, Advances, and Deposits


Account Code	Particulars	Current year (Rs)
46110	Loans to Others	-
46120	Advances	-
46130	Deposits	-
	Total Accumulated Provision	-

Schedule B-19: Other Assets

Account Code	Particulars	Current year (Rs)
47010	Deposit Works	-
47020	Other asset control accounts	-
	Total Other Assets	-

Schedule B-20: Miscellaneous Expenditure (to the extent not written off)

Account Code	Particulars	Current year (Rs)
48010	Loan Issue Expenses	-
48020	Deferred Discount on Issue of Loans	-
48021	Deferred Revenue Expenses	-
48030	Other	-
	Total Miscellaneous expenditure	-


 मुख्या नगरपालिका अधिकारी
 नगर परिषद, बडकुही
 काठमाडौं (म.प्र.)

NAGAR PARISHAD, BADKUHI
BANK RECONCILIATION STATEMENT
AS ON 01/04/2019 TO 31/03/2020
(A/c) 30758465927

	Amount
Balance as per Cash Book as on 31.03.2020	57,550,939.82
<u>Amount Debited in Bank Statement but not credited in Cash book</u>	65,160.40
02/04/2019	
02/04/2019	
04/04/2019	
05/04/2019	
04/05/2019	
10/10/2019	36,250.00
03/02/2020	28,910.40

Amount credited in Bank Statement but not debited in cash book 403,000.00

25/02/2019	373,000.00
27/02/2019	30,000.00


Amount Debited in Cash book but not credited in Bank Statement 370,359.15

Amount credited in Cash book but not debited in Bank Statement

07/09/2018	248,940.00
03/11/2018	79,095.15
30/03/2019	42,324.00

Difference in Opening balance on 01.04.2018	8,192,023.11
Balance as per cash book on 01.04.2018	51,165,971.11
Less Balance as per Bank Statement as on 01.04.2018	42,973,948.00

Closing Balance as per bank statement as on 31.03.2020 50,067,115.46


मुख्य नगरपालिका अधिकारी
नगर परिषद, बडकुही
जिला छिन्दवाड़ा (म.प्र.)

NAGAR PARISHAD, BADKUHI
BANK RECONCILIATION STATEMENT
AS ON 01/04/2019 TO 31/03/2020

(A/c) 30758447125

Balance as per Cash Book as on 31.03.2020	Amount
	1,438,739.39
<u>Amount Debited in Bank Statement but not credited in Cash book</u>	5,000.00
15.07.2019	5,000.00

Amount credited in Bank Statement but not debited in cash book

Date	Particular	Amount
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Amount Debited in Cash book but not credited in Bank Statement

Amount credited in Cash book but not debited in Bank Statement

Difference in Opening balance on 01.04.2018	5,336.31
Balance as per cash book on 01.04.2018	580,834.50
Less Balance as per Bank Statement as on 01.04.2018	586,170.81

Closing Balance as per bank statement as on 31.03.2020

1,439,075.70


मुख्य नगरपालिका अधिकारी
नगर परिषद, बड़कुही
जिला छिन्दवाड़ा (म.प्र.)

NAGAR PARISHAD, BADKUHI
BANK RECONCILIATION STATEMENT
AS ON 01/04/2019 TO 31/03/2020

(A/c) 36964772293

Balance as per Cash Book as on 31.03.2020

Amount

Amount Debited in Bank Statement but not credited in Cash book
30.06.18 780,011.80

756,845.64

780,011.80


Amount credited in Bank Statement but not debited in cash book

89,098.15

Date	Particular	Amount
19.11.18		79,095.15
20.02.19		10,003.00

Closing Balance as per bank statement as on 31.03.2020

65,931.79


मुख्य नगरपालिका अधिकारी
नगर परिषद, बड़कुही
जिल्ला-छिन्दवाड़ा (म.प्र.)

NAGAR PARISHAD, BADKUHI
BANK RECONCILIATION STATEMENT
AS ON 01/04/2019 TO 31/03/2020

(A/c) 32163119219


Balance as per Cash Book as on 31.03.2020	Amount
	2,156,756.00
<u>Amount Debited in Cash book but not credited in Bank Statement</u>	
05/03/2020	2,200.00
<u>Amount credited in Cash book but not debited in Bank Statement</u>	
	14,074.00
29.03.19	7,114.00
30.03.19	6,960.00
Closing Balance as per bank statement as on 31.03.2020	2,168,630.00


मुख्य नगरपालिका अधिकारी
नगर परिषद, बडकुही
जिला-छिन्दवाड़ा (म.प्र.)

NAGAR PARISHAD, BADKUHI
BANK RECONCILIATION STATEMENT
AS ON 01/04/2019 TO 31/03/2020

(A/c) 31289499430

			Amount
	Balance as per Cash Book as on 31.03.2020		520,115.00
Add	<u>Amount credited in Bank Statement but not debited in cash book</u>		5,734.00
	Date Particular Amount		
	22.05.18 5,316.00		
	22.06.18 418.00		
Less	<u>Amount Debited in Cash book but not credited in Bank Statement</u>		280.00
	22.05.18 280.00		
	Closing Balance as per bank statement as on 31.03.2020		525,569.00


मुख्य नगरपालिका अधिकारी
नगर परिषद, बडकुही
जिल्ला चिन्दावाड़ा (म.प्र.)