

कार्यालय नगर पालिका परिषद खुरई, जिला-सागर म०प्र०

E-mail ID – cmokhurai@mpurban.gov.in Tele- 07581-240101

क्र०/लेखा शाखा/2021/ 35

खुरई, दिनांक 17/06/2021



संयुक्त संचालक,
नगरीय प्रशासन एवं विकास म.प्र. सागर
संभाग सागर

विषय:- नगरीय निकायों के वित्त वर्ष 2019-20 लेखों की संपरीक्षा चार्टर्ड अकाउंटेंट द्वारा आडिट रिपोर्ट प्रेषित करने बावत् ।

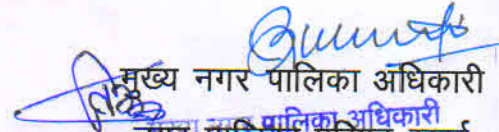
संदर्भ:- आपका पत्र क्र./ सी.ए.आडिट/ 2021/780 सागर दिनांक 17.02.2021 ।

उपरोक्त विषयान्तर्गत संदर्भित पत्र के पालन में चार्टर्ड अकाउंटेंट पाटीदार एण्ड एसोसिएट चार्टर्ड एकाउंटेंट्स, भोपाल, के द्वारा वित्तीय वर्ष 2019-20 के लेखों की संपरीक्षा का कार्य संपादित किया जाकर निकाय को चार्टर्ड अकाउंटेंट द्वारा आडिट रिपोर्ट की 02 प्रतियाँ निकाय को उपलब्ध कराई गई है। आडिट रिपोर्ट की प्रतियाँ पत्र के साथ संलग्न कर आपकी ओर सादर सम्प्रेषित है ।


संलग्न:- ऑडिट रिपोर्ट 02 प्रति ।

पृ.क्र०/लेखा शाखा/2021/ 36

प्रतिलिपि:-


मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, खुरई
खुरई, दिनांक 17/06/2021

1. आयुक्त महोदय, नगरीय प्रशासन एवं विकास भोपाल की ओर सादर सूचनार्थ सम्प्रेषित ।


मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, खुरई
नगर पालिका परिषद खुरई

KHURAI NAGAR PARISHAD

AUDIT REPORT 2019-20

AUDITOR:
PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT****To the Stakeholders of KHURAI NAGAR PARISHAD****1. Report on the Financial Statements**

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

2. Management's Responsibility for the Financial Statements

The ULB's Management is responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the ULB in accordance with the provisions of Municipal Corporation Act, 1956 and accounting principles generally accepted in India, including the Municipal Accounting Manual ("the Manual") and Accounting Standards applicable to the Urban Local Bodies. This responsibility also includes maintenance of adequate accounting records in accordance with the Municipal Accounting Manual for safeguarding of the assets of the ULB and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. However, in this case ULB is not in practice of maintaining balance sheet & Income and expenditure account, so receipt and payment account shall be considered as final statement on which we express our opinion.

3. Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the Municipal Accounting Manual, the accounting and auditing standards and matters which are required to be included in the audit report as per the letter issued by Directorate, Urban Administration & Development, M.P., Bhopal in this regard. The Commissioner/CMO has not directed us to perform audit of any other section in his office in addition to the above scope.


मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद, खुरई





PATIDAR & ASSOCIATES

CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

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 differences with accounting records maintained by accounting department.


मुख्य नगर-पालिका अधिकारी
नगरपालिका परिषद, खुरई





PATIDAR & ASSOCIATES

CHARTERED ACCOUNTANTS

+91-9893958116

capatidar.associates@gmail.com

- 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: 10-06-2021

UDIN: 21418806AAAACA1069


मुख्य नगर पालिका अधिकारी
नगरपालिका परिषद, खुरई



For Patidar & Associates
Chartered Accountants

CA Neelesh Patidar
(Partner)

MRN - 418806



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 KHURAI 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.

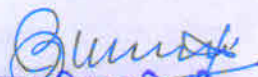
2. Management's Responsibility for Internal Financial Controls

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,


मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद, खुरई





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.

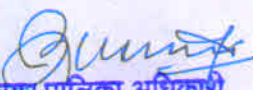
4. Meaning of Internal Financial Controls Over financial Reporting.

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.


मुख्य नगर पालिका अधिकाशी
नगरपालिका परिषद, खुरई






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:

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


मुख्य नगर पालिका अधिकारी
नगरपालिका परिषद, खुरई






PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

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: 10-06-2021


मुख्य नगर पालिका अधिकारी
नगरपालिका परिषद, खुरई



For Patidar & Associates
Chartered Accountants


Neelesh Patidar
Partner
MRN - 418806



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. However grant registers were not made available to us and hence we cannot comment upon receipt as per such registers.


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 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.

Cashbook was not produced before us during the course of our audit. Hence, we were unable to verify the entries of the cashbook. It is generally recommended that entries of the cash book should be duly supported by necessary documentary evidences and authorizations, the cashbook should be balanced at regular intervals and should contain balances of all the bank accounts maintained by the ULB during the year.


मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद, खुरई





- 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 target.

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

We have verified the interest income from FDR's and noticed that interest income is not recognised in books of accounts on accrual basis. The same is recorded at the time of FDR maturity.

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

FDR's have been verified as provided to us & were in the possession of ULB. Detail of the same is provided in sub point 3 of point 4.

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. However, in absence of grant registers we were unable to verify the expenses made out of particular grants.

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

Cashbook was not produced before us during the course of our audit. Hence, we were unable to verify the entries of the cashbook. However, vouching has been done by the audit team and no material discrepancies were noted in it. Considering the bulk quantum of entries and the weak internal control procedures, the discrepancies in the entries of cash book cannot be ruled out.

ULB have not provided challans or returns for payment of TDS on GST to the Government. However ULB has explained that same had been duly deposited on or before the due date. Non-compliance of tax provision attract statutory penalty.


मुख्य नगर प्रालिका अधिकारी
नगरपालिका परिषद, खुरई





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

Cashbook was not produced before us during the course of our audit. Hence, we were unable to verify the entries of the cashbook and guide the accountant accordingly to rectify the errors.

- 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 of the documents and information provided to us. However, in the absence of grant registers we are unable to comment whether the expenditure for a particular scheme is limited to the funds allocated for that particular scheme or not.

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

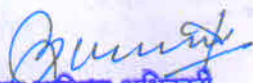
In absence of availability of guidelines, directives, acts and rules issued by Government of India/ State Government, it was not possible for us to verify the expenditures in accordance with such guidelines etc.

- 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 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.


मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद, खुरई





- 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 maintained Grant Register, Fixed Asset Registers, Security Deposit Registers, Stock Registers, Loan Registers, Investment Registers as prescribed under MP MAM.

- 2) He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to the Urban local Bodies. Any discrepancies shall be brought to the notices of Commissioner / CMO.

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.


मुख्य नगर पालिका अधिकारी
नगरपालिका परिषद, खुरई





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 Statement and list of bank account balance as on 31st March 2020 has been provided to us by the ULB and annexed with this report as an Annexure-A. ULB has explained that other than the bank accounts provided in the BRS, all bank accounts were reconciled. However, ULB has not provided us opening and closing cashbook balance to confirm the reconciliation. Hence, we have relied on the information as provided by the ULB in this respect.

- 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.


- 6) The auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notices of Commissioner / CMO. Fixed asset registers were not provided to us for verification. Therefore we are not able to verify the same and comment upon whether it is complete and correctly balanced.

- 7) The auditor shall reconcile the account of receipt and payment especially for project funds.

Separate cash book were not made available to us for verification. So cannot comment on that.

4. Audit of FDR

- 1) The auditor is responsible for audit of all fixed deposits and term deposits. We have verified fixed deposits maintained by the ULB and provided to us for verification, the detail regarding the same is tabled below:-


मुख्य नगर पालिका अधिकारी
नगरपालिका परिषद, खुरई





PATIDAR & ASSOCIATES

CHARTERED ACCOUNTANTS

+91-9893958116

capatidar.associates@gmail.com

S.N O.	Bank Name	FDR	Deposit Amount	Maturity Amount	Period	Remarks
1	CBI	62385	36,24,809.00	37,43,572.00	Oct 2018 to Apr 2019	Renewal details not provided
2	Vijay Bank	148355	99,00,000.00	1,05,85,356.00	May 2018 to May 2019	Renewal details not provided

ULB has explained that all the FD's are on auto renewal mode.

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

FDR registers were not made available to us. However copies of printed FD's were provided for verification. For renewal the ULB has explained that the FD's are on auto renewal mode. Therefore the renewal details were not made available to us.

- 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.

Investments are made by the ULB at competitive rate. No instance found where FDR's are kept at low rate of interest than the prevailing rate.

- 4) Interest earned on FDR/TDR Shall be verified from entries in the cash book.

Interests on FDRs' are booked on receipt basis, as on the maturity and realization of invested amount is recorded in the cash book.

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. It was explained to us that for tenders amounting to less than Rs. One Lakh offline bids were asked and for more than Rs. One Lakh online bids were accepted.

- 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.


मुख्य चमर पालिका अधिकारी
नगरपालिका परिषद, खुरई





PATIDAR & ASSOCIATES

CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

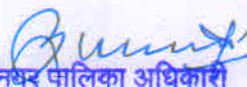
- 4) The bank guarantees, if received in lieu of bid processing fee / performance guarantee shall be verified from the issuing banks.
No such bank guarantees were produced before us for verification.
- 5) The conditions of BG shall also be verified; any BG with any such condition which is against the 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.
- 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 as shown in receipt & payment statement with UADD records. Details for the same is provided in table below:-

<u>Revenue Grants, Contributions & Subsidies</u>	<u>As per R&P</u>	<u>As per UADD</u>	<u>Difference</u>
Moolbhoot	1,07,68,000.00	97,05,000.00	10,63,000.00
State Finance Commission	72,91,000.00	79,06,000.00	-6,15,000.00
Sadak Marammat	27,37,000.00	34,15,000.00	-6,78,000.00
Vishesh Nidhi	2,93,50,000.00	3,61,00,000.00	-67,50,000.00
14th Finance	3,83,41,000.00	3,83,41,000.00	-
Mudrank Shulk	4,98,000.00	10,59,000.00	-5,61,000.00
<u>Assigned Revenue & Compensation</u>			
Chhungikshatipurti	7,50,70,323.00	7,50,70,323.00	-
Yatrikar	17,62,000.00	16,68,000.00	94,000.00
Export Tax	14,87,574.00	7,98,000.00	6,89,574.00


मुख्य नगर पालिका अधिकारी
नगरपालिका परिषद, खुरई





PATIDAR & ASSOCIATES

CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

In absence of grant registers were not able to comment on opening & closing balance and utilisation of grant during the year by the ULB. We suggest the ULB to maintain and update the grant registers on regular basis.

- 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 is provided in table above.

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

As per information provided by the ULB and according to our verification, ULB has accorded loan from HUDCO and other banking institutions. There were no details for repayment of loan made available to us. Hence we cannot comment upon amount of loan repaid during the year. Also, there was no document or information provided to verify whether the asset created out of the loan has generated the desired revenue or not. We cannot comment on the possible reasons for non-generation of revenue.


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

S.No.	Financial Institution	Scheme	Amount	Remarks
1	Canara Bank	MMSAY Ph-2	2,40,00,000.00	Instalments not started in FY 2019-20
2	BOI	MMSAY Ph-3	1,83,00,000.00	-

BOI demand and payment schedule as per the statement provided:

Date	Amount Demanded	Amount paid
30/04/2019	1,45,078.00	-
30/05/2019	1,38,026.00	-
29/06/2019	1,42,919.00	-
30/07/2019	1,39,370.00	27,341.00
30/08/2019	1,44,920.00	4,83,808.00
30/09/2019	1,42,185.00	1,42,185.00




मुख्य नगर पालिका अधिकारी
नगरपालिका परिषद, खुरई



PATIDAR & ASSOCIATES

CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

30/10/2019	1,37,599.00	1,37,599.00
30/11/2019	1,42,227.00	4,81,115.00
31/12/2019	1,30,758.00	1,30,758.00
30/01/2020	1,31,140.00	-
29/02/2020	1,30,024.00	-
Total	15,24,246.00	14,02,806.00


It is found that ULB is not regular in payment of its loan liability.

Loan from MPUDC has been obtained which is adjusted against chhungikshati purti grant receivable by the ULB. Hence same is not paid out of the ULB's own fund.

The above details are provided by the ULB from their records and hence in the absence of loan statement from bank we cannot verify or comment on the actual outstanding of the balances as per bank.

- 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, in the absence of grant registers and due to inherent limitation of internal controls over financial reporting we cannot provide assurance over non-diversion of funds completely.


मुख्य नगर पालिका अधिकारी
नगरपालिका परिषद, खुरई





MUNICIPAL COUNCIL KHURAL DISTRICT SAGAR

RECEIPT & PAYMENT ACCOUNT

FOR THE PERIOD FROM 1 APRIL 2019 TO 31 MARCH 2020

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
Opening Balance		18,06,74,278	Establishment Expenses		6,18,96,076
Cash in Hand			Salaries, Wages and Bonus		
Cash in Bank	18,06,74,278		Benefits and Allowances	4,37,06,245	
			Pension	31,21,782	
			Wages-Temporary Staff	1,02,17,623	
Tax Revenue		1,48,52,361	Mandey	4,96,034	
Property Tax	1520001.00		Leave Encashment	7,99,546	
Property Tax o/s	1206129.00		EPF Challan	10,21,170	
Water Tax	8170109.00		GPF	24,64,256	
Consolidated Tax	5,51,257		Meeting Allowance	69,420	
Consolidated Tax o/s	14,89,478				
Education Cess	548275.00				
Education Cess o/s	542877.00		Administrative Expenses		1,65,65,908
Development Cess	454376.00		Printing and Stationery	8,99,501	
Development Cess o/s	301125.00		Store Purchase	3,29,256	
Uddejak Tax	32,650		Advertisement Expenses	7,19,763	
Bussiness Tax			Publicity Expenses		
Bussiness Tax o/s	14,705		Events & Cultural Activities Exp.	16,300	
	21351			81,500	
Surcharge	28		E-Tendering	54,820	
			News Papper	2,84,647	
			DPR	2,75,000	
Assigned Revenues & Compensation		7,88,22,295	Office Exp.	95,121	
Compensation in lieu of	7,50,70,323.00		Jonal Exp.	24,09,316	
			Program Exp.	15,03,510	

[Signature]
मुख्य नगर पालिका अधिकारी
नगरपालिका परिषद, खुरई





PATIDAR & ASSOCIATES

CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

Octroi				
Export Tax	14,87,574.00		Legal Charges	5,000
Pilgrim Tax	17,62,000.00		Consultancy fees	15,000
Compensation in lieu of Stamp Duties	4,98,000.00		Audit Fess	40,00,000
Shood	4,398		Dohela Mela Exp	48,66,944
			Other Exp.	2,17,273
			Telephone/Communication Expenses	24,723
Rental Income from Municipal Properties		59,12,178	Postage & Currior	2,900
Rent from Shops (Current)	10,75,533		Misc. Expenses	5,82,187
Rent from Shops o/s	28,25,066		Composting Pid Work	26,425
Shop Premium	1809080.00		Painting Work	1,02,322
Lease of Land	35011.00		Tree Cutting	54,400
Other Income From Lease	76356.00			
Community Hall	91132.00		Operations & Maintenance	2,33,15,866
			Power & Fuel	28,88,213
			Electricity supply/Streat Lights	1,95,67,606
Fees & Charges		45,78,639	Insurance-Vehicle	1,43,503
Fees for Certificate	790.00		Hire Charge- Machinery	7,16,544
Death & Birth Certificate	255.00			
Revolvish Fund Amount	10,000			
Patta Fess	75900		Water Supply Department	45,19,336
Nakal Fees	4276.00		Purchase	35,68,847
Registration Fees	16230.00		Repair & Maintenance - Water Works	7,780
Colonizer Registration Fees	50000.00		R&M- Motor Pump	2,21,401
Labour Registration	630.00		Belding Work	6,52,958
Application Fees	25,671.00		R&M- Fire Bridged	13,550
Regularization Fee- Building Construction	13,08,193		R&M- Water Tanker	54,800
Fire Bridged Rent	11,620			
Cattle Pounding Fees	3,735		Electricity Department	22,91,136
Doordarshan Rent	20,745		Material Purchase	1,32,102
Doordarshan Rent o/s	58,086		Repairs & Maintenance Street Lights	21,59,034

मुख्य नगर पालिका अधिकारी
नगरपालिका परिषद, खुरई





PATIDAR & ASSOCIATES

CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

Map Licence Fees	1,500				
Licence Fee	53,820				
Audit Aapatti	19952.00		Sanitation Department		15,56,580
Colonizer Fess	3,45,749		Sanitation Material & Other Ex.	10,12,025	
Tower Licence Fess	6,25,414		Repairs & Maintenance-vehicle	5,44,555	
Fort Rent	54,500				
Mutation Fees	197350.00				
Water Connection Charges	989962.00		Construction & Maintenance		40,70,874
Line Transfer Charge	1965.00				
Rasan Card	180.00		R & M-Infrastructure Assets	6,49,048	
Annual Nazool Plant Rent	30,883.00		R&M-Roads	13,38,798	
Road Cutting	8,120.00		R&M-Open Drain	11,02,082	
Market Fees	2,71,217.00		R & M-Community Hall	1,25,209	
Market Fees Theka	63,999.00		R & M- Passenger Waiting Hall	73,709	
Pond's Rent	71,550.00		R&M- Trinching Ground	2,56,585	
Stadium Rent	11,000.00		R&M- Boys Hostel	3,32,165	
Water Tanker Charges	1,12,500.00		R&M- Shulabh Complex	93,278	
Connection Repairing Charge	36,992.00		R&M- Ponds	1,00,000	
Other Fees & Charge	25,200.00				
Penalty & Fines	1,990				
Rail Rent	68,665		Construction Work		2,65,33,773
			Roads & Bridges-Concrete Road	36,42,233	
			Construction- Drain	1,70,716	
Revenue Grants, Contributions & Subsidies		22,52,75,500	Building- Community Hall	18,02,134	
			Building- Cattle Ponding	8,00,000	
Moolbhut	1,07,68,000.00		PMAY-Building Construction	77,32,711	
State Finance Commission	72,91,000.00		Nehru Complex Digaine work	3,26,705	
Sadak Marammat	27,37,000.00		Building- Sulabh Complex	50,11,832	
PMAY	11,25,68,500.00		Circle Work	4,86,867	
AHP Awas	2,20,000.00		Construction- Fountain	1,03,384	
Vishesh Nidhi	2,93,50,000.00		Construction- Plateform	84,495	
14th Finance	3,83,41,000.00		Construction- Ramp	1,34,389	

मुख्य नगर पालिका अधिकारी
नगरपालिका परिषद, खुरई





PATIDAR & ASSOCIATES

CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

CM Adhosanrachna	2,40,00,000.00		Construction- Badminton Court	5,00,000	
			CM Infrastructure	1,46,890	
			Other Construction Work	55,91,417	
Sales Of Publication/Stationary		2,20,000			
Tender Form Fees	2,20,000.00				
			Fixed Assets		6,70,463
			R & M Machinery	1,11,969	
Deposit Received		3,27,060	R & M- Water Cooler	1,550	
EMD	327060.00		R & M Computer	77,158	
			Grass Cutter Machine Purchase	23,860	
			CCTV Camera		
Interest Received		40,28,431	Sanitary Napkin Machine	3,11,026	
Bank Interest	4028431.00			1,44,900	
			Revenue Grants, Contributions & Subsidies (Other)		20,03,33,676
Others		33,33,160	Scheme Expenses		
Other Income	27,00,614		PMAY	19,09,31,744	
GST	6,32,546		AHP Awas	5,00,500	
			CM Sambal Yojna	36,00,000	
			Vidhayak Nidhi- Sahayta Rashi	2,88,500	
			Nul-Jul Yojna	23,08,389	
			NP Bhawan S-nirman	6,12,885	
			NULM	20,91,658	
			Deposit Return (EMD)		63,10,766
			EMD	13,74,723	
			Security Deposit	49,36,043	
			Taxes & Duties		1,60,93,234
			Tax Challan	36,35,110	
			GST-TDS Challan	3,08,124	
			Jal sandharanPHE Sanchalan Challan	1,21,50,000	



[Signature]
मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद, खुरई



PATIDAR & ASSOCIATES

CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

			Closing Balance		15,38,66,214
			Cash in Hand		
			Cash in Bank	15,38,66,214.00	
TOTAL		51,80,23,902	TOTAL		51,80,23,902

Chief Accounts Officer

Chief Municipal Officer,
Nagar Parishad Khurai, Dist. Sagar




मुख्य नगर पालिका अधिकारी
नगरपालिका परिषद, खुरई

**PATIDAR & ASSOCIATES**

CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

Other Audit Observations**1. Non recovery of taxes**

Urban Local Bodies (ULB) earns revenue from their own resources through taxes, rent, fees, issue of licenses etc. In test check of Nagar Parishad as of 31 March 2020 a sum of Rs 118.62 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	11.90	11.38	0.52	48.41	18.19	30.21	30.74
2	Samekit Kar	37.73	14.67	23.07	15.81	6.45	9.36	32.43
3	Nagriya Vikas Upkar	3.48	3.14	0.34	11.60	4.38	7.22	7.56
4	Shiksha upkar	7.60	5.80	1.80	19.16	6.94	12.22	14.02
5	Vyavsay Kar	0.88	0.21	0.67	0.36	0.17	0.19	0.86
6	Jalkar	8.64	8.64	0.00	81.22	67.30	13.91	13.91
7	Bhawan Bhumi kiraya	7.68	0.11	7.57	1.39	0.26	1.14	8.70
8	Uddejak Kar	2.17	0.02	2.15	0.83	0.27	0.56	2.71
9	Dukaan Kiraya	28.41	26.80	1.60	19.64	13.55	6.09	7.69
	Total	108.49	70.78	37.71	198.42	117.51	80.91	118.62
	Total Un-Recovered amount							118.62

For Patidar & Associates

Chartered Accountants

Date: 10-06-2021

[Signature]
मुख्य नगर पालिका अधिकारी
नगरपालिका परिषद, खुरई



[Signature]
Neelesh Patidar
Partner
MRN - 418806

Name of ULB
Name of Auditor

Khurrai Nagar Parishad
Patidar & Associates

Annexure C
(in lakhs)

S.no.	Parameters	Description		% of growth	Observation in brief		Suggestions
		Receipt in (Rs.)			Collection grading & observations		
		2018-19	2019-20		Collection % w.r.t. to CY dues		
1	Sampatti Kar	20.23	29.57	46.17	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	12.36	21.12	70.88	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	5.03	7.52	49.50	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	7.81	12.74	63.02	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	45.43	70.95				
	Gair-Rajaswa wasooli						
5	Vyavesay Kar	0.26	0.38	48.13	Below Average	Need to improve collection efforts of previous years dues.	Previous year dues were not outstanding.
6	Jaikar	65.60	75.95	15.77	Good	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
7	Bhawan Bhumi kiraya	0.34	0.37	9.07	Not Upto the Mark	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
8	Uddejak Kar	0.66	0.29	-55.89	Below Average	Need to improve collection efforts of previous years dues.	Previous year dues were not outstanding.
9	Dukaan Kiraya	23.08	40.35	74.87	Average	Need to improve collection efforts of previous years dues.	Previous year dues were not outstanding.
	Total	66.20	76.70				
	Grand Total	111.63	147.64				



[Signature]
मुख्य नगर पालिका अधिकारी
नगरपालिका परिषद, खुरई

Reporting on Audit Paras for Financial Year 2019-20

Name of ULB:

Khurai Nagar Parishad

Name of Auditor:

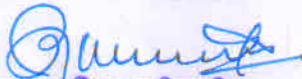
Patidar & Associates, Chartered Accountants

<u>S. no</u>	<u>Parameters</u>	<u>Description</u>	<u>Observation in brief</u>	<u>Suggestions</u>
2	Audit of Expenditure:	Verification of Expenditures are as per guidelines, directives, and rules under all schemes and entries of expenditures in cash book, Diversion of Funds, financial propriety of expenditures, scheme project wise utilisation certificate.	Observations were listed in brief in point no. 2 of annexure 2 of audit report attached	Vouchers should be adequately supported with proper documents. 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	ULB should maintain renewal records of FDR.
5	Audit of Tenders and Bids	Verify Tenders/Bids invited by ULB and competitive tendering procedures followed	Observations were listed in brief in point no. 5 of annexure 2 of audit report attached	Procedure for Tenders opening and Performance review should be carefully monitored.
6	Audit of Grants & Loans	Verification of Grant received from Government and its utilisation	Observations were listed in brief in point no. 6 of annexure 2 of audit report attached	Grant register should be updated and balanced regularly with its Utilization Certificate.
7	Verify whether any diversion of funds from capital receipt /grants /Loans to revenue expenditure and from one scheme /project to another.		Observations related to diversion of funds has been pointed out in point no. 6 (iv) of annexure 2 of report attached	
8	a) Percentage of revenue expenditure	112.57% (12,57,89,674 /11,17,47,064) x 100		




 मुख्य नगर पालिका अधिकारी
 नगरपालिका परिषद, खुरई

	e (Establishment, salary, Operation & Maintenance) with respect to revenue receipts (Tax & Non Tax).			
	b) Percentage of Capital expenditure wrt Total expenditure.	17.78% $(2,72,04,236 / 15,29,93,910) \times 100$		
9	Whether all the temporary advances have been fully recovered or not.		Cases of outstanding advances have been outlined in point no. 3 (3) of report attached.	ULB should impose strict action to collect such amount or make necessary adjustment after prior approval of relevant authority.
10	Whether bank reconciliation statements is being regularly prepared		BRS prepared by the ULB. However in the absence of closing bank and cashbook balances, the same cannot be confirmed, whether accurately reconciled or not.	NA


 मुख्य नगर पालिका अधिकारी
 नगरपालिका परिषद, खुरई



Bank Reconciliation Statement

Annexure-A

Municipal Council Khorai
Dist - Sagar
Bank Reconciliation Statement
Bank - Union Bank Of India
Account No -0934

30-Apr			
Closing Balance As Per Pass Book			7,68,51,058.32
Amount credited in Cashbook but not in Passbook	Date	Amount	-4,25,000.00
	12-04-2019	2,75,000.00	
	29-04-2019	1,50,000.00	
		4,25,000.00	
Amount debited in Passbook but not in Cashbook	Date	Amount	6,80,000.00
	04-04-2019	80,000.00	
	05-04-2019	4,00,000.00	
	16-04-2019	2,00,000.00	
		6,80,000.00	
Amount credited in Passbook but not in Cashbook	Date	Amount	-25,000.00
	18-04-2019	25,000.00	
		25,000.00	
Closing Balance As Per Cash Book			7,70,81,058.32
			7,70,81,058.32

31-May			
Closing Balance As Per Pass Book			7,48,31,058.32
Opening Difference			2,30,000.00
Amount credited in Cashbook but not in Passbook	Date	Amount	-4,00,000.00
	29-05-2019	4,00,000.00	
		4,00,000.00	
Amount debited in Passbook but not in Cashbook	Date	Amount	2,25,000.00
	02-05-2019	50,000.00	
	02-05-2019	50,000.00	
	02-05-2019	1,00,000.00	
	02-05-2019	25,000.00	
		2,25,000.00	
Closing Balance As Per Cash Book			7,48,86,058.32
			7,48,86,058.32

30-Jun			
Closing Balance As Per Pass Book			11,67,96,042.93
Opening Difference			55,000.00
Amount credited in Cashbook but not in Passbook	Date	Amount	-1,00,000.00
	20-06-2019	1,00,000.00	
		1,00,000.00	
Amount debited in Passbook but not in Cashbook	Date	Amount	1,00,015.39
	11-06-2019	25,000.00	
	11-06-2019	25,000.00	
	11-06-2019	50,000.00	
(Bank Chrgs)	22-06-2019	15.39	
		1,00,015.39	
Closing Balance As Per Cash Book			11,68,51,058.32
			11,68,51,058.32

[Signature]
मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद, खुरई



31-Jul

Closing Balance As Per Pass Book	10,89,99,909.93
Opening Difference	55,015.39
Closing Balance As Per Cash Book	10,90,54,925.32
	10,90,54,925.32

31-Aug

Closing Balance As Per Pass Book			8,44,04,909.93
Opening Difference			55,015.39
Amount credited in Passbook but not in Cashbook	Date	Amount	-1,10,000.00
	29-08-2019	60,000.00	
	31-08-2019	25,000.00	
	31-08-2019	25,000.00	
		1,10,000.00	
Closing Balance As Per Cash Book			8,43,49,925.32
			8,43,49,925.32

30-Sep

Closing Balance As Per Pass Book			6,71,84,894.54
Opening Dfrence			-54,984.61
Amount debited in Passbook but not in Cashbook (Int.)	Date	Amount	15.39
Bank Charge	14-09-2019	15.39	
		15.39	
Closing Balance As Per Cash Book			6,71,29,925.32
			6,71,29,925.32

31-Oct

Closing Balance As Per Pass Book			2,38,68,168.54
Opening Diferrence			-54,969.22
Amount credited in Cashbook but not in Passbook	Date	Amount	-64,00,000.00
	25-10-2019	10,30,000.00	
	31-10-2019	4,75,000.00	
	31-10-2019	11,95,000.00	
	31-10-2019	37,00,000.00	
		64,00,000.00	
Amount credited in Passbook but not in Cashbook	Date	Amount	-60,000.00
	04-10-2019	60,000.00	
		60,000.00	
Closing Balance As Per Cash Book			1,73,53,199.32
			1,73,53,199.32

[Signature]
मुख्य नगर पालिका अधिकारी
नगरपालिका परिषद, खुरई



30-Nov			
Closing Balance As Per Pass Book			41,98,168.54
Opening Diffrence			-65,14,969.22
Amount credited in Passbook but not in Cashbook	Date	Amount	64,00,000.00
	01-11-2019	10,30,000.00	
	01-11-2019	4,75,000.00	
	01-11-2019	11,95,000.00	
	01-11-2019	37,00,000.00	
		64,00,000.00	
Closing Balance As Per Cash Book			40,83,199.32
			40,83,199.32

31-Dec			
Closing Balance As Per Pass Book			65,24,909.15
Opening Diffrence			-1,14,969.22
Amount credited in Passbook but not in Cashbook	Date	Amount	-1,00,00,000.00
	19-12-2019	1,00,00,000.00	
		1,00,00,000.00	
Amount credited in Cashbook but not in Passbook	Date	Amount	-33,55,000.00
	28-12-2019	9,35,000.00	
	28-12-2019	5,25,000.00	
	28-12-2019	1,20,000.00	
	31-12-2019	3,65,000.00	
	31-12-2019	14,10,000.00	
		33,55,000.00	
Bank charge debited in Passbook	Date	Amount	15.39
	14-12-2019	15.39	
		15.39	
Closing Balance As Per Cash Book			-69,45,044.68
			-69,45,044.68

31-Jan			
Closing Balance As Per Pass Book			9,03,135.15
Opening Diffrence			-1,34,69,953.83
Amount debited in Passbook but not in Cashbook	Date	Amount	33,55,000.00
	01-01-2020	9,35,000.00	
	01-01-2020	14,10,000.00	
	01-01-2020	5,25,000.00	
	01-01-2020	3,65,000.00	
	01-01-2020	1,20,000.00	
		33,55,000.00	
Amount credited in Passbook but not in Cashbook	Date	Amount	-25,000.00
	01-01-2020	25,000.00	
		25,000.00	
Closing Balance As Per Cash Book			-92,36,818.68
			-92,36,818.68

मुख्य नगर पालिका अधिकारी
नगरपालिका परिषद, खुरई



Municipal Council Khurai
Dist - Sagar
Bank Reconciliation Statement
Bank - Axis Bank
Account No -4768

30-Apr

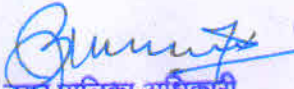
Closing Balance As Per Pass Book			1,09,02,760.00
Amount debited in Cashbook but not in Passbook	Date	Amount	1,52,322.00
	04-04-2019	1,51,905.00	
	04-04-2019	417.00	
		1,52,322.00	
Closing Balance As Per Cash Book			1,10,55,082.00
			1,10,55,082.00

31-May

Closing Balance As Per Pass Book			1,10,10,060.00
Opening Diffrence			1,52,322.00
Amount debited in Cashbook but not in Passbook	Date	Amount	1,03,410.00
	29-05-2019	501.00	
	29-05-2019	17,357.00	
	30-05-2019	600.00	
	30-05-2019	36,811.00	
	31-05-2019	680.00	
	31-05-2019	24,226.00	
	31-05-2019	20,850.00	
	31-05-2019	2,385.00	
		1,03,410.00	
Closing Balance As Per Cash Book			1,12,65,792.00
			1,12,65,792.00

30-Jun

Closing Balance As Per Pass Book			1,12,42,120.00
Opening Diffrence			2,55,732.00
Amount credited in Passbook but not in Cashbook (Int.)	Date	Amount	-1,09,160.00
	30-06-2019	1,09,160.00	
		1,09,160.00	
Closing Balance As Per Cash Book			1,13,88,692.00
			1,13,88,692.00


 मुख्य नगर मालिका अधिकारी
 नगरपालिका परिषद, खुरई



31-Jul

Closing Balance As Per Pass Book	1,13,68,520.00
Opening Diffrence	1,46,572.00
Closing Balance As Per Cash Book	1,15,15,092.00
	1,15,15,092.00

31-Aug

Closing Balance As Per Pass Book	1,14,95,520.00
Opening Diffrence	1,46,572.00
Amount credited in Passbook but not in Cashbook (Int.)	
Date	Amount
13-08-2019	20,000.00
	20,000.00
Closing Balance As Per Cash Book	1,16,22,092.00
	1,16,22,092.00

30-Sep

Closing Balance As Per Pass Book	1,17,79,664.00
Opening Diffrence	1,26,572.00
Amount credited in Passbook but not in Cashbook (Int.)	
Date	Amount
30-09-2019	1,09,044.00
	1,09,044.00
Closing Balance As Per Cash Book	1,17,97,192.00
	1,17,97,192.00

[Signature]
मुख्य नगर पालिका अधिकारी
नगरपालिका परिषद, खुरई



30-Sep

Closing Balance As Per Pass Book				1,17,79,664.00
Opening Diffrence				1,26,572.00
Amount credited in Passbook but not in Cashbook (Int.)	Date	Amount		-1,09,044.00
	30-09-2019	1,09,044.00		
		1,09,044.00		
Closing Balance As Per Cash Book				1,17,97,192.00
				1,17,97,192.00

31-Oct

Closing Balance As Per Pass Book				1,18,49,864.00
Opening Diffrence				17,528.00
Closing Balance As Per Cash Book				1,18,67,392.00
				1,18,67,392.00

30-Nov

Closing Balance As Per Pass Book				1,20,16,664.00
Opening Diffrence				17,528.00
Closing Balance As Per Cash Book				1,20,34,192.00
				1,20,34,192.00

[Signature]
मुख्य नगर पालिका अधिकारी
नगरपालिका परिषद, खुरई



31-Dec

Closing Balance As Per Pass Book			1,23,74,308.00
Opening Diffrence			17,528.00
Amount credited in Passbook but not in Cashbook (Int.)	Date	Amount	-1,14,344.00
	31-12-2019	1,14,344.00	
		1,14,344.00	
Closing Balance As Per Cash Book			1,22,77,492.00
			1,22,77,492.00

31-Jan

Closing Balance As Per Pass Book		1,25,50,608.00
Opening Diffrence		-96,816.00
Closing Balance As Per Cash Book		1,24,53,792.00
		1,24,53,792.00

[Signature]
मुख्य नगर पालिका अधिकारी
नगरपालिका परिषद, खुरई



कार्यालय नगर पालिका परिषद खुरई जिला सागर म0प्र0

निकाय के बैंक खातों की जानकारी

स.क्र.	बैंक का नाम	खाता क्रमांक	प्रयोजन	प्रारंभिक शेष 01.04.2019	अंतिम बचत 31.03.2020
1	एक्सिस बैंक	915010015105347	निकाय निधि	49,73,665.54	2,44,624.14
2	एक्सिस बैंक	915010015104755	नगरीय विकास उपकर	36,46,435.00	43,65,379.00
3	एक्सिस बैंक	915010065111473	प्रधानमंत्री आवास में	1,27,59,224.80	2,71,12,609.00
4	एक्सिस बैंक	915010015105334	बचत खाता-राजस्व	6,05,350.00	92,49,578.00
5	एक्सिस बैंक	915010015086699	शिक्षा उपकर, नगरीय	32,23,451.00	43,71,046.00
6	एक्सिस बैंक	915010015104768	संचित निधि	1,05,97,260.00	1,31,38,881.00
7	यूनियन बैंक ऑफ	571902010004832	शिक्षा उपकर	17,94,989.00	53872114
8	यूनियन बैंक ऑफ	571902010004833	नगरीय विकास उपकर	2,56,551.00	2,89,736.00
9	यूनियन बैंक ऑफ	571902010001144	संचित निधि	2,76,033.00	3,83,116.00
10	यूनियन बैंक ऑफ	571902010006030	बचत खाता	72,452.00	74,307.00
11	यूनियन बैंक ऑफ	571902010010934	प्रधानमंत्री आवास योजना	7,74,25,670.32	1,09,79,706.52
12	इलाहाबाद बैंक	50430739584	मुख्यमंत्री अधोसंरचना	1,27,26,041.34	175,68,341.00
13	बैंक आफ इण्डिया	942410110000382	मुख्यमंत्री पेयजल लोन	17,82,550.70	18,58,415.00
14	बैंक ऑफ बडौदा	41320100001209	संचित निधि	1,21,60,972.35	1,25,00,920.00
15	बैंक ऑफ बडौदा	41320100004946	एनयूएलएम योजना	14,57,913.00	20,08,081.00
16	बैंक ऑफ बडौदा	41320100005227	स्वच्छ भारत मिशन	13,79,277.00	1,36,16,709.00
17	बैंक ऑफ बडौदा	41320100008179	विशेष निधि	82,96,994.00	1,22,81,378.00
18	बैंक ऑफ बडौदा	41320100001375	इन्फ्रा डेवलपमेंट योजना	8,46,921.35	8,68,672.40
19	कैनरा बैंक	4257101003479	मुख्यमंत्री अधोसंरचना	7,04,947.21	2,49,66,227.00
20	स्टेट बैंक ऑफ इण्डिया	10745424189	निकाय निधि	11,60,108.00	11,60,108.00
21	स्टेट बैंक ऑफ इण्डिया	10745424203	निकाय निधि	7,149.18	7,149.18
22	स्टेट बैंक ऑफ इण्डिया	10745427522	शिक्षा उपकर	32,019.36	33,153.36
23	स्टेट बैंक ऑफ इण्डिया	30976558847		79,040.30	79,040.30
24	स्टेट बैंक ऑफ इण्डिया	35432639548	12वीं वित्त आयोग	13,44,953.00	13,44,953.00
25	स्टेट बैंक ऑफ इण्डिया	10745426743	शासन से संपूर्ण राशि	1,27,26,041.34	1,99,75,309.34
26	पंजाब नेशनल बैंक	5091000100010082	UIDSSMT जलआवर्धन	77,064.94	80,924.74
27	पंजाब नेशनल बैंक	5091000100010073	विधायक निधि	18,98,080.69	33,07,769.89
28	पंजाब नेशनल बैंक	5091000100010064	सांसद निधि	2,78,288.69	2,57,510.49
29	पंजाब नेशनल बैंक	5091000100019515	कर्मकार मण्डल	3,33,318.23	3,39,224.23
30	पंजाब नेशनल बैंक	5091000100018464	इन्फ्रा डेवलपमेंट योजना	4,28,958.69	4,43,590.89
31	सेन्ट्रल बैंक आफ इण्डिया	2125556542	बचत खाता	3,50,085.14	3,71,095.00
32	Central bank of india	2125565400	इन्फ्रा डेवलपमेंट योजना	1,42,200.00	1,50,735.00
33	Central bank of india	2125556553	मध्याह्न भोजन	10,38,762.50	10,99,720.00

मुख्य नगर पालिका अधिकारी
नगरपालिका परिषद, खुरई

