

KANTAPHOD NAGAR PARISHAD

AUDIT REPORT 2019-20


मुख्य नगर पालिका अधिकारी,
नगर परिषद काँटाफोड देवास (म.प्र.)

AUDITOR:
PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS



INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of KANTAPHOD NAGAR PARISHAD

1. Report on the Financial Statements

We have audited the accompanying financial statements of KANTAPHOD 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

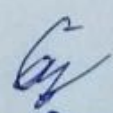
The ULB's Management is responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the ULB in accordance with the provisions of Municipal Corporation Act, 1956 and accounting principles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




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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

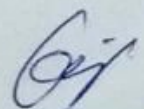
The details which form the basis of qualified opinion are reported in the Annexure 1 and Annexure 2 annexed to this report.

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.




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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.
 - f) Non availability of records related to grant received and utilised.
- 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'.

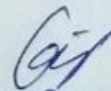
Date: 20/10/2020

UDIN: 20418806AAAACD7992

For Patidar & Associates
Chartered Accountants



CA Neelesh Patidar
(Partner)
MRN - 418806


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Annexure '1'

Report on Internal Financial Controls over Financial Reporting

1. Report on the Internal Financial Controls of the ULB ("the ULB")

We have audited the internal financial controls over financial reporting of KANTAPHOD 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

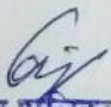
The ULB's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the ULB. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that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

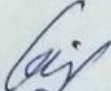
A ULB's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A ULB's internal 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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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: 20/10/2020

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 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.

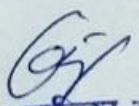
- 3) Percentage of revenue collection increase or decrease in various heads in property tax, samekitkar, shikshaupkar, nagriyavikasupkar, and other tax compared to previous year shall be part of report.
Details are given in Annexure C attached to this report.

- 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.

During our verification of revenue registers we observed huge outstanding from past several years, below mentioned are few cases.

In case of Water Tax-

Water tax register is not maintained properly as it does not contain important details such as outstanding balance, since when dues are pending, interest charged on pending dues, legal action initiated against such pending dues. List of few pendencies of taxes from long time has been listed below:

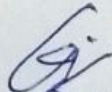
Ward No.	Consumer Name	Outstanding Amount (Rs.)
2	Mahesh Chandra	17,090.00
1	Basant	13,520.00
11	Imam Khan	13,370.00
9	Isvar Singh	13,230.00
2	Kailash	12,823.00
3	Sharda Bai	12,730.00

In case of property tax

Property tax register is not maintained properly as it does not contain important details such as outstanding balance, since when dues are pending, interest charged on pending dues, legal action initiated against such pending dues. List of few pendencies of taxes from long time has been listed below:

Ward No.	Consumer Name	Address	Samekit Kar	Total
10	Sakila Bee	27 Vallabh Bhai Patel	36,530.00	36,530.00
7	Singhi	72 Mahatma Gandhi Marg	27,791.00	27,791.00
7	Hamid kha	1 Najarpura	24,129.00	24,129.00
8	Premnarayan Bansilaal	96 Gal Choke Road	19,068.00	19,068.00
9	Dampati Bai	2 Jawahar Marg	12,884.00	12,884.00




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In case of Shop Rent

In case of shop rent registers also few relevant details were missing, such as Year since outstanding, Interest charged and pending legal actions long time pendencies. List of few long time pending cases were listed below.

S.no.	Particular	Address	Total(Rs.)
1	Dilip C/o sujansingh	Bus stand ke pass	3,304.00
2	Rajendra singh C/o budhsingh	Bus stand ke pass	4,896.00

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

Voucher no.	Date	Amount	Particular	Remarks
137	17-07-2019	76,500.00	Work Contractor	No TDS Deducted
152	22-07-2019	1,42,370.00	Contract	
170	26-07-2019	30,000.00	Professional Fee for website	




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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 ULB has explained 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 in test check totalling amount 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.
- 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.




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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.

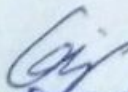
We are unable to verify the details of capitalization of expenditure since there is neither any proof available nor completion of work from respective department. There is no cross check mechanism exist to ensure the completion of project except payment of final bill. It is suggested that a proper internal 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 books are prepared as per MPMAM like Cash Book, Grant Register, FDR registers, Property Registers and Water tax register, Income tax TDS register and other as prescribed under MP MAM. However Fixed Asset Register, Security Deposit Register, Stock Register, Contractors advance register, Money Retention Register, and grant register are among records which were not provided to us.
- 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.




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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

Bank Reconciliation is provided to us by the ULB and the same is annexed with this report as annexure II-18.

- 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.

Details of grants has been provided in a statement received from UADD, which provides details of receipt of grants. However grant register was 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. We suggest the ULB to prepare necessary registers of fixed asset purchased and constructed. The form and manner is provided in the MP MAM for their swift reference.

- 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. We suggest that ULB should keep separate cash book for various projects and schemes. This will serve them with readily information available at anytime.



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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:-

S.NO.	BANK NAME	Account no	AMOUNT
1	FDR-SBI/4	-	12,00,000.00

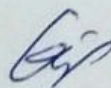
However renewal details were not provided and hence we cannot comment on closing balance of the FDR at year end.

- 2) It shall be ensured that proper record of FDR's are maintained and renewals are timely done.
Details relating to renewals were not provided to us and hence we cannot comment on renewals of FDR. We suggest the ULB to prepare necessary records for investment in FDR and its timely renewals.
- 3) The case where FDR'S / TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/ CMO.
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.
Tender related documents were provided to us on test check basis. On verification of produced documents we can conclude that procedure of tendering was followed by the ULB.
- 2) He shall check whether competitive tendering procedures are followed for all bids.
Tender related documents were provided to us on sampling basis, and except few minor irregularities we found them complete and appropriate. Competitive tendering procedures were followed for all bids.




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- 3) He shall verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period. Tender related documents were provided on test check basis, and we have verified the receipts of tender fee / bid processing fee / performance guarantee etc. No major irregularities were found during our verification in the produced documents.
- 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.
Records related to grants were not made available to us by the ULB, also details related to utilisation / utilisation certificates were not provided to us. Hence we cannot comment on grant received and utilised by the ULB. However we found the records of grant issued by the UADD and is as follows:

Grant	Amount (Rs.)
Sadak Marammat	592000
Mulbhoot	988000
State Finance	1077000
Mudrank Shulk	218000
Chhungikshati purti	8923653



Signature
मुख्य नगर पालिका अधिकारी,
नगर परिवह कौन्सिल देवास (म.प्र.)



PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

Yatrikar	236000
Special Fund	5000000
14th Finance General	3317000
14th Finance Performance	1559000

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

Records related to grants were not made available to us by the ULB. Hence we cannot comment on grant received and utilised by the ULB. However we found the records of grant issued by the UADD as provided in the above table.

- 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. The loan repayment has been timely made at each quarterly/annually (as applicable) rest. However, 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:

Quarter	Interest Payment by ULB	Principal Payment by ULB	Total Payment
May	64,674.54	66,000.00	1,30,671.00
August	62,888.00	66,000.00	1,28,888.00
November	60,435.00	66,000.00	1,26,435.00
February	58,666.00	66,000.00	1,24,666.00

- 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 नगर पालिका अधिकारी,
नगर परिषद काँटाफोड देवास (म.प्र.)



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 35.92 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	12.26	3.28	8.97	5.05	2.70	2.34	11.32
2	Samekit Kar	4.18	0.89	3.29	1.76	0.83	0.93	4.22
3	Nagriya Vikas Upkar	4.09	1.09	2.99	1.68	0.90	0.78	3.77
4	Shiksha upkar	4.09	1.09	2.99	1.67	0.89	0.78	3.77
5	Jai Upbhokta Prabhar	14.42	4.55	9.88	5.02	2.06	2.97	12.84
	Total	39.03	10.91	28.12	15.18	7.38	7.80	35.92
	Total Un-Recovered amount							35.92

Date: 20/10/2020

For Patidar & Associates
Chartered Accountants



CA Neelesh Patidar
Partner
MRN - 418806

मुख्य नगर पालिका अधिकारी,
नगर परिषद कौटाफोड देवास (म.प्र.)

NAGAR PARISHAD KATAPHOD DIST DEWAS (M.P.)
ULB- NAGAR PARISHAD KATAPHOD
RECEIPT AND PAYMENT ACCOUNT

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
OPENING BALANCE					
Cash and Bank Balance					
Cash In Hand	1,51,903.00				
Bank Accounts	2,11,72,335.81	2,13,24,238.81			
Own Source Revenue			Establishment Expenses		
Property Tax	5,98,155.00		Salaries Wages & Bonus	1,06,08,294.00	
Samekit Tax	4,06,770.00		Wages	18,45,709.00	
Education Cess	1,92,725.00		Parasad Manday	2,99,000.00	
Urban Development Cess	28,442.00		Leave Enchment	7,348.00	1,27,60,351.00
Water Tax	6,48,909.00				
Advertisement Tax	96,015.00		Administrative Expenses		
Rent-Shopping Complex	66,259.00		Electricity Expense	10,47,573.00	
Mutation Charge Application	1,81,629.00		Telephone Expense	25,348.00	
Shop Premium	8,00,000.00		Web,Internet Expense	5,860.00	
Rent-Lease of Land	23,280.00		Postage Expense	2,000.00	
Bajar Bethak	87,197.00		Newspapers	37,015.00	
License Fee-Trade	10,985.00		Printing & Stationary	1,59,952.00	
Permission Fee-Building Plan	33,677.00		Computer Stationary & Consumables	3,750.00	
Other Fee	3,675.00		Travel & Conveyance Staff	10,897.00	
Development Charge	3,07,772.00		Fuel, Petrol, Diesel- Own Vehicle	6,56,993.54	
Penalty & Fine-Property Tax	1,744.00		Legal Fee	30,000.00	
Spot Fine	28,450.00		Technical Fee	2,45,250.00	
Property Transfer	5,500.00		Consultancy Fee & Charge	86,300.00	
Fee-Delay (Registration)	1,500.00		Advertisement Expenses	2,06,443.00	
Road Cutting Meter	5,36,023.00		Publicity Expense	31,175.00	
Fee-Application	14,275.00		Cultural Event Expenses	47,720.00	
Fee-Miscellaneous	1,29,825.34		National Festival Celebration Expense	89,690.00	
Connection Charges-Water S	11,950.00		Meeting Expense-Corporation/MIC/PIC	15,700.00	
RTI Fee	40.00		Guest Entertainment Exp.	38,045.00	
User Charges - Litter & Debris Collection	700.00		Misc Expenses	9,31,738.70	
Septic Tank Cleaning	7,500.00		Misc Expenses-Photo Copy	48,441.00	
User Charges-Water Supply by Tanker	1,500.00		Saf Safai Vavstha-IEC SBM	10,19,315.00	
Sale-Tender	22,000.00		250 10 00 Election Expenses	89,099.00	48,28,305.24
Interest-Saving Bank Account	73,626.00		Operation & Maintenance		
		43,20,123.34	Power & Fuel-Water Works	3,09,458.00	
Assigned Revenues & Compensation			Power & Fuel-Street Lighting	3,67,668.00	
Stamp Duty	2,00,000.00		Bulk Purchase-Raw Water	46,105.00	
Octroi	1,14,08,802.00		Bulk Purchase-Water Supply Items	84,94,849.90	
Yatri Kar	2,36,000.00	1,18,44,802.00	Bulk Purchase- Sanitation/ Other Saf Safai	60,11,553.00	
			Bulk Purchase- Electrical Store	8,80,724.00	
Grants/Contribution for Specific Purposes			Bulk Purchase Stationary	2,666.00	
14th Finance	78,63,000.00		Bulk Purchase Other.	10,59,782.00	
State Finance Commission	16,81,000.00		Hire Charges-Others	96,050.00	
M.P. Road Development	5,81,000.00		Hire Charges Vehicle	3,14,225.00	
Grant GoMP-Mulbhoot	25,56,000.00		R & M- Road	16,68,660.00	
M.P. cm Uraban Infra Development	22,47,400.00		R&M Open Drain	4,50,580.00	
Ashary Shulk	2,32,760.00		R & M Water Ways	68,450.00	
Other Grants	21,78,611.34		R & M-Borewell	4,33,165.00	
Special Funds	50,00,000.00	2,23,39,771.34	R & M-Water-Pump	2,95,331.00	
			R & M-Water Dist.Pipeline	1,14,491.00	
Deposit & Other Nikshep			R & M-Buildings-Sanitation & SWM	2,79,922.00	
Earnest Money Deposit	82,000.00		R & M-Public Toilet	1,21,400.00	
Tender Deposit	80,500.00		R & M-Garbage Compactor	76,210.00	
Other Deposit	39,809.00		R & M-Park,Nurseries & Garden	1,19,500.00	
FDR Receipt	1,10,36,116.00	1,12,38,425.00	R & M-Lakes & Ponds	53,500.00	
			R & M Building - Community	89,900.00	

(Signature)
मुख्य नगर पालिका अधिकारी,
नगर पालिका कौटाफोड देवास (म.प्र.)



NAGAR PARISHAD KATAPHOD DIST DEWAS (M.P.)
ULB- NAGAR PARISHAD KATAPHOD
RECEIPT AND PAYMENT ACCOUNT

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
			R & M-Building Office	35,000.00	
			R & M-Boundary Wall & Fencing	4,62,770.00	
			R & M- Other Structures	7,74,447.00	
			R & M Vehicles-Other	1,12,435.00	
			R & M-Tanker	43,620.00	
			R & M - Tractor	1,55,530.00	
			R & M-Vehicle Others	67,619.00	
			R & M - Computer	74,350.00	
			R & M-JCB	15,320.00	2,30,95,280.90
			Interest & Finance Charges		
			Bank Charges	3,559.61	
			Interest From Loan Hudco	2,46,663.54	2,50,223.15
			Other Payment		
			Sambal Youjna	8,00,000.00	
			MLA Swecha Anudhan	5,000.00	8,05,000.00
			Hudco Repayment	2,64,000.00	2,64,000.00
			Earnest Money Reund	10,000.00	
			Tender Deposit Refund	18,000.00	
			Security Deposit	10,77,783.00	10,67,783.00
			TDS Payment	23,109.00	
			GST Payable	1,54,146.00	
			Pension Ansadhan	1,58,276.00	3,35,531.00
			Fixed Assets		
			410 20 02 Building-Community	21,000.00	
			Other Structures	9,23,235.00	
			410 30 01 Road-Concrete	30,98,380.00	
			4103003- Pavers Block	1,12,000.00	
			410 31 02 Drain-Open	5,65,224.00	
			4103201 Water-Borewell	4,10,306.00	
			4103201 Water-Borewell	4,82,090.00	
			4105021000 Garbarage Vechicle	7,19,900.00	
			410 60 06 Water Cooler	12,400.00	
			CM Adhosanrachna CC Road	8,45,788.00	71,90,323.00
			Other		
			FDR Payment	1,00,00,000.00	1,00,00,000.00
			Closing Balance		
			Cash and Bank Balance		
			Cash In Hand	4,703.34	
			Bank Accounts	1,04,65,859.86	1,04,70,563.20
Total		7,10,67,360.49			7,10,67,360.49

Chief Accounts Officer

Chief Municipal Officer, Kantphod Nagar Parishad



(Signature)
मुख्य नगर पालिका अधिकारी,
नगर परिषद कौंटाफोड देवास (म.प्र.)

Annexure C
(In lakhs)

Name of ULB Kantaphod Nagar Parishad
Name of Auditor Patidar & Associates

Name of Auditor				Name of ULB		Patidar & Associates		(in lakhs)	
S.no.	Parameters	Description		% of growth	Observation in brief		Suggestions		
	Audit of Revenue	Receipt in (Rs.)			Collection grading & observations				
	Rajaswa Kar wasooli	2018-19	2019-20		Collection % w.r.t. to total dues				
1	Sampatti Kar	4.32	5.99	38.66	34.60%	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	2.20	1.73	-21.41	29.04%	Poor	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	1.77	1.99	NA	34.55%	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	1.78	1.98	11.40	34.47%	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	10.07	11.69						
	Gair-Rajaswa wasooli								
6	Jal Upbhokta Prabhar	5.26	6.60	25.65	33.96%	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	5.26	6.60						
	Grand Total	15.32	18.29						



(Signature)

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नगर परिषद कौटाफोड देवात (म.प्र.)

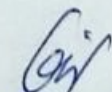
Reporting on Audit Paras for Financial Year 2019-20

Name of ULB: **Kantaphod 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	NA.
5	Audit of Tenders and Bids	Verify Tenders/Bids invited by ULB and competitive tendering procedures followed	Observations were listed in brief in point no. 5 of annexure 2 of audit report attached	Procedure for Tenders opening and Performance review should be carefully monitored.
6	Audit of Grants & Loans	Verification of Grant received from Government and its 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	




 मुख्य नगर पालिका अधिकारी,
 नगर परिषद कौंटाफोड देवास (म.प्र.)

	a) Percentage of revenue expenditure (Establishment, salary, Operation & Maintenance) with respect to revenue receipts (Tax & Non Tax).	253.23% $(4,09,34,160.29/1,61,64,925.34) \times 100$		
	b) Percentage of Capital expenditure wrt Total expenditure.	11.87% $(71,90,323/6,05,96,797.29) \times 100$		
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 prepared by the ULB	NA




 मुख्य नगर पालिका अधिकारी,
 नगर परिषद काँटाफोड देवास (म.प्र.)

								Annexure II - 19
Nagar Parishad-Kataphod								
Bank Reconciliation Statement as on FY:- 2019-2020								
Sr.	Name of the Bank and Branch	Bank Account Number	Specify the purpose for which the bank account is maintained	Balance as per Cash Book (Rs.) as on 31-03-2020	Amount Credited Cash Book / Bank	Amount Debited Cash Book / Bank	Closing Balance As on 31.03.2020	Remarks
1	2	3	4	5			6	7
1	Bank of India	891220100000043	Municipal Funds	4,75,307.57	40,658.00	5,14,621.00	1,344.57	0.00
2	Bank of India	891220100000045	Municipal Funds	3,13,233.03	-	51,342.26	2,61,890.77	-
3	Bank of India	891220100000047	Sanchit Nidhi	4,20,218.52		162.26	4,20,056.26	-
4	Bank of India	891220100000052	Municipal Funds	1,14,427.16			1,14,427.16	-
5	Bank of India	8912100009641	MP/MLA Funds	10,46,065.01			10,46,065.01	-
6	Bank of India	8912100003829	Sanchit Nidhi	6,39,029.00			6,39,029.00	-
7	State Bank of India	53019210108	Municipal Funds	9,17,829.71	8,525.00		9,26,354.71	-
8	CCB	654117019925	Municipal Funds	11,07,653.00			11,07,653.00	-
9	PO	147924	Municipal Funds	551.30			551.30	-
10	ICICI Bank	257701000100	Municipal Funds	38,186.00	3,019.00	-	41,205.00	-
11	ICICI Bank	257701002043	Municipal Funds	1,02,147.00	22,879.00	-	1,25,026.00	-
12	Cash in Hand		Municipal Funds	4,703.34			4,703.34	
13	State Bank of India	32194774768	CM Water Supply Funds	(69,39,925.00)		80,64,231.00	11,24,306.00	
14	Bank of India	89121021000024	Adhisanrachna	2,31,137.56	70.80		2,31,066.76	-
15	FDR/SBI-4			1,20,00,000.00			1,20,00,000.00	
TOTAL AMOUNT				-	1,04,70,563.20	75,151.80	86,30,356.52	1,80,43,678.88



मुख्य नगर पालिका अधिकारी,
नगर परिषद काँटाफोड देवास (म.प्र.)

Anx-A Add: Credit by Bank (For Interest, Maturity of investment, etc) not yet considered in account Bank 1344.57

Date	Name	Ch	Amount	Remarks
01-04-2019	Bank opening Diff. 385759.24-		8377.00	
29-06-2019	NEFT The Commissioner		2080	
15-07-2019	BNSL Bill		5716	
18-07-2019	SOL		10000	
19-07-2019	SOL		874	
14-10-2019	NEFT The Commissioner		1469	
15-10-2019	NEFT The Commissioner		811	
24-10-2019	NEFT The Commissioner		3311	
11-11-2019	NEFT The Commissioner		4647	
27-11-2019	NEFT The Commissioner		505	
31-01-2020	NEFT The Commissioner		2434	
06-02-2020	NEFT The Commissioner		134	
24-10-2019	Cash book Difference	13200-12900	300	
Total			40658.00	

10457.00

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

Date	Name	Ch	Amount
11-10-2019	NEFT Lokesh Mali		96,200.00
16-07-2019	Cash Received but bank not Credit		18711
	Partly Payment Debit in bank but payment post in cashbook		16200
13-03-2020	Cash Deposite but bank not Credit		378248
19-03-2020	Cash Deposite but bank not Credit		5262
Total			5,14,821.00



(Signature)
मुख्य नगर पालिका अधिकारी,
नगर पालिका काँग्रेस देवास (म.प्र.)

Nagar Parishad-Kataphod

FMIS 8

Dewas- Distt

Bank Reconciliation Statement as on 31.03.2020

Bank : Bank of India

Branch : Kataphod

Account Number : 891220100000045

Particulars	Purpose	Municipal Funds	
		Cheque Details	Amount (Rs.)
Balance as per ULB's Bank Book (Dr. Bal)			3,13,233.03
Add: Cheques issued but not Presented (give details)			
Add: Cheques drawn not issued to Parties (give details)			
Add: Cheques Issued but stop payment notice given (give details)			
Add: Credit by Bank (For Interest, Maturity of investment, etc) not yet considered in account	Annx-A		
Total of "ADD"			3,13,233.03
Less : Cheques deposited/amount transferred but not cleared/ considered by banks			
Less : Cheques Withdrawal in Bank Statement but not considered in cash book			
Less: Payments made by bank as per standing instruction but not yet considered in accounts			
Less : Cheques deposited but reported dishonoured			
Less: Debits by bank (for Interest, renewal of investment, bank charges etc.) not yet considered accounts.	Annx-B	51342.26	51,342.26
Total of "Less"			51,342.26
Balance as per Bank Statement (Debit/Credit Balance)			2,61,890.77

Annx-B

Bank

2,61,890.77

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

Date	Name	Ch	Amount
23-09-2019	LKR Rent 000009A		1180
03-11-2019	Bank Charges		162.26
07-03-2020	Dish Ch. Return		50000
	Total		51342.26



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मुख्य नगर पालिका अधिकारी,
नगर परिषद काँटाफोड देवास (म.प्र.)

Bank Reconciliation Statement as on 31.03.2020

Bank : Bank of India

Branch : Kataphod

Account Number : 891220100000047

Purpose

Municipal Funds

Particulars	Cheque Details	Amount (Rs.)	Amount (Rs.)
Balance as per ULB's Bank Book (Dr. Bal)			4,20,218.52
Add: Cheques issued but not Presented (give details)			
Add: Cheques drawn not issued to Parties (give details)			
Add: Cheques issued but stop payment notice given (give details)			
Add: Credit by Bank (For Interest, Maturity of Investment, etc.) not yet considered in account			
Total of "ADD"			4,20,218.52
Less: Cheques deposited/amount transferred but not cleared/considered by banks			
Less: Cheques Withdrawal in Bank Statement but not considered in cash book			
Less: Payments made by bank as per standing instruction but not yet considered in accounts			
Less: Cheques deposited but reported dishonoured			
Less: Debits by bank (for Interest, renewal of investment, bank charges etc.) not yet considered accounts.	Annex-B	162.26	162.26
Total of "Less"			162.26
Balance as per Bank Statement (Debit/Credit Balance)			4,20,056.26

Bank

420056.26

Annex-B

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

Date	Name	Ch	Amount
03-11-2019	Account Maintenance Charges		162.26
	Total		162.26

मुख्य नगर पालिका अधिकारी,
नगर परिषद कौटाफोड देवास (म.प्र.)



Nagar Parishad-Kataphod

FMIS 8

Dewas- Distt

Bank Reconciliation Statement as on 31.03.2020

Bank : Bank of India

Branch : Kataphod

Account Number : 891220100000052

Purpose

Municipal Funds

Particulars	Cheque Details	Amount (Rs.)	Amount (Rs.)
Balance as per ULB's Bank Book (Dr. Bal)			1,14,427.16
Add: Cheques issued but not Presented (give details)	Anx-A		-
Add: Cheques drawn not issued to Parties (give details)			
Add: Cheques Issued but stop payment notice given (give details)			
Add: Credit by Bank (For Interest, Maturity of investment, etc) not yet considered in account			
Total of "ADD"			1,14,427.16
Less : Cheques deposited/amount transferred but not cleared/ considered by banks			-
Less : Cheques Withdrawal in Bank Statement but not considered in cash book			
Less: Payments made by bank as per standing instruction but not yet considered in accounts			
Less : Cheques deposited but reported dishonoured			
Less: Debits by bank (for Interest, renewal of investment, bank charges etc.) not yet considered accounts.			
Total of "Less"			-
Balance as per Bank Statement (Debit/Credit Balance)			1,14,427.16

Add: Cheques issued but not Presented (give details)

Anx-A

Bank

114427.16

Date	Name	Ch	Amount
Total			0



मुख्य नगर पालिका अधिकारी,
नगर परिषद कौटाफोड देवास (म.प्र.)

Bank Reconciliation Statement as on 31.03.2020

Bank : Bank of India

Branch : Kataphod

Account Number : 8912100009641

Particulars	Cheque Details	Municipal Funds	
		Amount (Rs.)	Amount (Rs.)
Balance as per ULB's Bank Book (Dr. Bal)			10,46,065.01
Add: Cheques issued but not Presented (give details)		Anx-A	-
Add: Cheques drawn not issued to Parties (give details)			
Add: Cheques Issued but stop payment notice given (give details)			
Add: Credit by Bank (For Interest, Maturity of investment, etc) not yet considered in account			
Total of "ADD"			10,46,065.01
Less : Cheques deposited/amount transferred but not cleared/ considered by banks			-
Less : Cheques Withdrawal in Bank Statement but not considered in cash book			
Less: Payments made by bank as per standing instruction but not yet considered in accounts			
Less : Cheques deposited but reported dishonoured			
Less: Debits by bank (for Interest, renewal of investment, bank charges etc.) not yet considered accounts.			
Total of "Less"			-
Balance as per Bank Statement (Debit/Credit Balance)			10,46,065.01

Add: Cheques issued but not Presented (give details)

Anx-A

1046065.01

Date	Name	Ch	Amount
Total			0



मुख्य नगर पालिका अधिकारी,
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Nagar Parishad-Kataphod

FMIS 8

Dewas- Distt

Bank Reconciliation Statement as on 31.03.2020

Bank : Bank of India

Branch : Kataphod

Account Number : 8912100003829

Purpose

Municipal Funds

Particulars	Cheque Details	Amount (Rs.)	Amount (Rs.)
Balance as per ULB's Bank Book (Dr. Bal)			6,39,029.00
Add: Cheques issued but not Presented (give details)			
Add: Cheques drawn not issued to Parties (give details)			
Add: Cheques Issued but stop payment notice given (give details)			
Add: Credit by Bank (For Interest, Maturity of investment, etc) not yet considered in account			6,39,029.00
Total of "ADD"			
Less : Cheques deposited/amount transferred but not cleared/ considered by banks			-
Less : Cheques Withdrawal in Bank Statement but not considered in cash book			
Less: Payments made by bank as per standing instruction but not yet considered in accounts			
Less : Cheques deposited but reported dishonoured			
Less: Debits by bank (for Interest, renewal of investment, bank charges etc.) not yet considered accounts.			
Total of "Less"			-
Balance as per Bank Statement (Debit/Credit Balance)			6,39,029.00

Bank

639029



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64052

Bank Reconciliation Statement as on 31.03.2020

Account Number : 53019210108

326254.71

Date	Name	Ch	Amount
02-04-2019	NEFT		2000.00
12-04-2019	NEFT		125.00
01-11-2019	NEFT		2000.00
01-11-2019	NEFT		2000.00
06-11-2019	NEFT		2400.00
Total			8525.00

Date	Name	Ch	Amount
	Total		



मुख्य नगर पालिका अधिकारी,
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Nagar Parishad-Kataphod

FMIS 8

Dewas- Distt

Bank Reconciliation Statement as on 31.03.2020

Bank :	CCB	Purpose	Municipal Funds	
Branch :	Kataphod		Cheque Details	Amount (Rs.)
Account Number :	654117019925			Amount (Rs.)
Particulars				
Balance as per ULB's Bank Book (Dr. Bal)				11,07,653.00
Add: Cheques issued but not Presented (give details)			Anx-A	-
Add: Cheques drawn not issued to Parties (give details)				
Add: Cheques issued but stop payment notice given (give details)				
Add: Credit by Bank (For Interest, Maturity of investment, etc) not yet considered in account				
Total of "ADD"				11,07,653.00
Less : Cheques deposited/amount transferred but not cleared/considered by banks				-
Less : Cheques Withdrawal in Bank Statement but not considered in cash book				
Less: Payments made by bank as per standing instruction but not yet considered in accounts				
Less : Cheques deposited but reported dishonoured				
Less: Debits by bank (for Interest, renewal of investment, bank charges etc.) not yet considered accounts.				
Total of "Less"				-
Balance as per Bank Statement (Debit/Credit Balance)				11,07,653.00

Add: Cheques issued but not Presented (give details)

Anx-A

Date	Name	Ch	Amount
Total			0

Remarks



मुख्य नगर पालिका अधिकारी,
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**Nagar Parishad-Kataphod
Dewas- Distt**

FMIS 8

Bank Reconciliation Statement as on 31.03.2020

Bank : State Bank of India

Branch : Kataphod

Account Number : 32194774768

Purpose

Municipal Funds

Particulars	Cheque Details	Amount (Rs.)	Amount (Rs.)
Balance as per ULB's Bank Book (Dr. Bal)			(69,39,925.00)
Add: Cheques issued but not Presented (give details)		Anx-A	80,64,231.00
Add: Cheques drawn not issued to Parties (give details)			
Add: Cheques Issued but stop payment notice given (give details)			
Add: Credit by Bank (For Interest, Maturity of investment, etc) not yet considered in account			
Total of "ADD"			11,24,306.00
Less : Cheques deposited/amount transferred but not cleared/ considered by banks			-
Less : Cheques Withdrawal in Bank Statement but not considered in cash book			
Less: Payments made by bank as per standing instruction but not yet considered in accounts			
Less : Cheques deposited but reported dishonoured			
Less: Debits by bank (for Interest, renewal of investment, bank charges etc.) not yet considered accounts.			
Total of "Less"			-
Balance as per Bank Statement (Debit/Credit Balance)			11,24,306.00

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

Bank

11,24,306.00

Date	Name	Ch	Amount
25-06-2019	Bank Interest		531
25-09-2019	Bank Interest		536
27-09-2019	Dep. TRF. NEFT		8000000
25-12-2019	Bank Interest		57541
25-03-2019	Bank Interest		5623
Total			8064231



(Signature)
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Nagar Parishad-Kataphod
Dewas- Distt

FMIS 8

Bank Reconciliation Statement as on 31.03.2020

Bank : Bank of India

Branch : Kataphod

Account Number : 89121021000024

Purpose

Adhisanrachna

Particulars	Cheque Details	Amount (Rs.)	Amount (Rs.)
Balance as per ULB's Bank Book (Dr. Bal)			2,31,137.56
Add: Cheques issued but not Presented (give details)			
Add: Cheques drawn not issued to Parties (give details)			
Add: Cheques Issued but stop payment notice given (give details)			
Add: Credit by Bank (For Interest, Maturity of			2,31,137.56
Total of "ADD"			
Less : Cheques deposited/amount transferred but not cleared/ considered by banks			-
Less : Cheques Withdrawal in Bank Statement but			
Less: Payments made by bank as per standing instruction but not yet considered in accounts			
Less : Cheques deposited but reported dishonoured		Anx-A	70.80
Less: Debits by bank (for Interest, renewal of investment, bank charges etc.) not yet considered accounts.			
Total of "Less"			70.80
Balance as per Bank Statement (Debit/Credit Balance)			2,31,066.76

Add: Bank Credited but not Received Cash t Anx-A

Bank

2,31,066.76

Date	Name	Ch	Amount
27-04-2019	SMS Charge		17.70
27-07-2019	SMS Charge		17.70
29-10-2019	SMS Charge		17.70
29-01-2020	SMS Charge		17.70
Total			70.8



(Signature)
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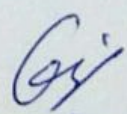
Nagar Parishad-Kataphod

Dewas- Distt

Bank Reconciliation Statement as on 31.03.2020

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




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Dewas- Distt

Bank Reconciliation Statement as on 31.03.2020

Bank : ICICI

Branch : Kataphod

Account Number : 257701000100

Particulars	Cheque Details	Municipal Funds	
		Amount (Rs.)	Amount (Rs.)
Balance as per ULB's Bank Book (Dr. Bal)			38,186.00
Add: Cheques issued but not Presented (give details)			
Add: Cheques drawn not issued to Parties (give details)			
Add: Cheques Issued but stop payment notice given (give details)			
Add: Credit by Bank (For Interest, Maturity of investment, etc) not yet considered in account	Annex-A	3019.00	3,019.00
Total of "ADD"			41,205.00
Less : Cheques deposited/amount transferred but not cleared/ considered by banks			-
Less : Cheques Withdrawal in Bank Statement but not considered in cash book			
Less: Payments made by bank as per standing instruction but not yet considered in accounts			
Less : Cheques deposited but reported dishonoured			
Less: Debits by bank (for interest, renewal of investment, bank charges etc.) not yet considered accounts.			-
Total of "Less"			
Balance as per Bank Statement (Debit/Credit Balance)			41,205.00

Bank

41205

Annex-A Annex-A

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

Date	Name	Ch	Amount
29-06-2019	Bank Interest	31-3-19 to 28-6-19	2403
30-09-2019	Bank Interest	19-6-19 to 29-9-19	616
	Total		3019



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Nagar Parishad-Kataphod

FMIS II

Dewas- Distt

Bank Reconciliation Statement as on 31.03.2020

Bank : ICICI

Branch : Kataphod

Account Number : 257701002043

Particulars	Purpose	Municipal Funds	
		Cheque Details	Amount (Rs.)
			1,02,147.00
Balance as per ULB's Bank Book (Dr. Bal)			
Add: Cheques issued but not Presented (give details)			
Add: Cheques drawn not issued to Parties (give details)			
Add: Cheques Issued but stop payment notice given (give details)			
Add: Credit by Bank (For Interest, Maturity of investment, etc) not yet considered in account	Annex-A	22879.00	22,879.00
Total of "ADD"			1,25,026.00
Less : Cheques deposited/amount transferred but not cleared/considered by banks			
Less : Cheques Withdrawal in Bank Statement but not considered in cash book			
Less: Payments made by bank as per standing instruction but not yet considered in accounts			
Less : Cheques deposited but reported dishonoured			
Less: Debits by bank (for Interest, renewal of investment, bank charges etc.) not yet considered accounts.			
Total of "Less"			
Balance as per Bank Statement (Debit/Credit Balance)			1,25,026.00

Bank

125026

Annex-A Annex-A

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

Date	Name	Ch	Amount
29-06-2019	Bank Interest	31-3-19 to 28-6-19	12408
30-09-2019	Bank Interest	19-6-19 to 29-9-19	10471
	Total		22879

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