

# Financial Audit Report

April 2018 to March 2019

**Nagar Parishad, Nagari**  
District – Mandsaur (M.P.)

Financial Year: 2018-19

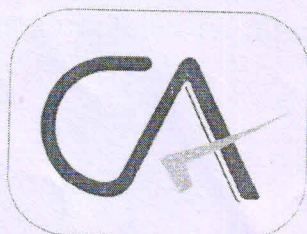
Assessment Year: 2019-20

**Bharat Kumar Agarwal & Co.**  
CHARTERED ACCOUNTANTS

Branch Office :

469-Hudco Colony, Near Jain Mandir, Neemuch (M.P.) 458441

Contact No : 9893495575 • Email : bhaveshsinhalca@gmail.com





# M/S BHARAT KUMAR AGARWAL & CO.

Chartered Accountants

469-Hudco Colony, Near Jain Mandir, Neemuch (M.P.) 455001  
Contact No : 9893495575 • Email : bhaveshsinhalca@gmail.com

## AUDIT REPORT IN CONNECTION WITH ANNUAL AUDIT OF NAGARI NAGAR PARISHAD

### Report on the Financial Statements-

We have audited the accompanying Receipts & Payments account and Income & Expenditure account for the year ended on 31<sup>st</sup> March 2019 of NAGARI NAGAR PARISHAD Dist. Mandsaur.

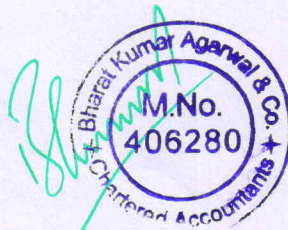
### Management's Responsibility for the Financial Statements

The Parishad (Corporation) is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the corporation. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the act for safeguarding of the assets of the corporation and for preventing and detecting the frauds and other irregularities, making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, 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.

### Auditor's Responsibility

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

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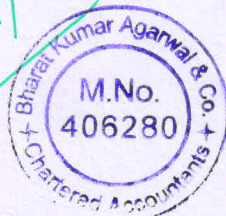
## Auditor's Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Receipts and Payment Accounts are in agrèement with the books of account maintained at the office of Nagar Parishad subject to following Observation/Discrepancies

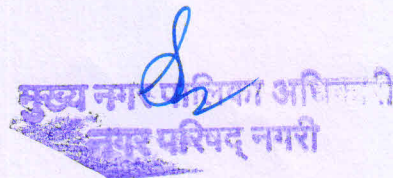
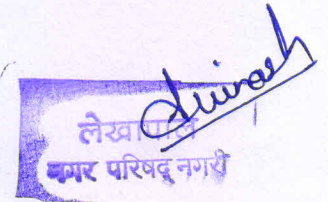
1. We report the following Observation/discrepancies/inconsistencies:  
**"As per notes to accounts in annexure "A" Attached**
2. The Observation/discrepancies/inconsistencies observed in regards with the scope of audit have been detailed out in **"Annexure B"** along with its sub schedule **B-1 to B-5**
3. Details regarding revenue collection against the budgeted targets and the growth attained during the year in comparison to previous year in given **"Annexure C"**.
4. Subject to above:-
  - I. We have obtained all the information and explanations which, to the of best our knowledge and belief, were necessary for the purposes of the audit;
  - II. In our opinion, proper books of accountants have been kept by the above named Entity so far as it appears from the examination of the books.
  - III. In our opinion and to the best of our information and according to the explanation given to us, the said accounts, read with the notes thereon, given in above Annexure 'A' give a true and fair view of the Receipts & Payments account and Income & Expenditure account of the Nagari Nagar Parishad for the ended on as at 31<sup>st</sup> March 2019.

**FOR Bharat Kumar Agarwal & Co.**  
**Chartered Accountants**

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**Bhaves**  
**(Partner)**





# NAGARI NAGAR PARISHAD

## ANNEXURE -A

### NOTES ON ACCOUNTS

- The Income & Expenditure account attached to the report has been prepared on cash basis.
- There was opening Bank reconciliation difference of Rs. 12,83,027.38 as per last year's Audit Report. The same is also reflecting in current year receipts and payments account provided to us for verification.
- The Nagar Parishad has not provided us the TDS and GST returns for the purpose of audit. Hence, we are unable to comment whether the same have been filed timely or not.
- On the Verification of Bank Reconciliation Statement of Parishad it is observed that many entries for cheque issued by the older than 3 months (even some cheques issued older than 2 years) but still lying in Bank Reconciliation Statement. Technically there is no validity of those cheques proper effects the same should be given in books of accounts to shown correct picture of financial statements.
- Further observed that receipts from various sources like Sampati Kar,jal Kar,Amanat Rashi,NEFT Receipts, Installment of Shochalay and other deposit has been credited in Bank Statement but not shown in books.
- On the Verification of Bank Reconciliation Statement of Parishad it is observed that reconciliation account prepare simply mention Debited in Bank but not Credited in books and Credited in bank but not debited in books but details of the same not mention as well as provided to us for verification.
- Fixed asset register is maintained in only on quantitative basis which is also not updated and the fixed assets are entered on cash basis in the books even there is no administrative internal control on fixed assets Nagar Parishad without intimating about the nature of grant/subsidy. Therefore, it is difficult for the accountants to account the grant in proper heads as well as for auditors in verifying it.
- The municipality has to take performance guarantee @ 5% of contract value before issuing work order. But here the municipality has not maintained.
- The municipality has not maintained separate register for Property Tax,Samekit Kar, Shiksha Kar, Jal Kar. i.e. direct entry is done in cashier cash book. It is strictly advisable to maintain the details for every tax collection separately.
- The remaining receipts of receipts books are to be cancelled at year end so as to avoid fraud. But during the course of audit we found that remaining receipts of

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jalkar receipts book, Vividh book, Nagariya vikas upkar & Shiksha upkar has not been cancelled.

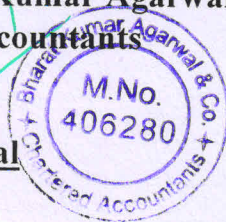
- Store register is not complete. We found that total 15 books of Jalkar have been issued from 1 to 15 but only 13 mentioned in store register.
- Chungi Kshatipurti, Yatrikar and Mudrank Shulk received form directorate Bhopal is accounted for on net amount actually received in the bank after the deduction from the directorate. Adjustments for deductions made by the directorate, Bhopal from grant is not grossed up in the books of account. We Suggests that deduction made by the directorate should be account for separately. Details of the same are also not made available to us.
- We Suggest that current account should be linked with another sweep account with the bank so that idle fund automatically gets transferred to short term deposit without affecting the liquidity of fund, so that interest income can be earned.
- The receipts of interest on FDR were not booked in the cash book. It leads to improper booking of revenue results in revenue leakage. The accountant should be advised to properly book the entries in cash book from the bank statement.
- It is observed that Parishad has not correctly booked receipts and payments timely in correct head as well as necessary accounting entries not made which mislead overall financial statement of Parishad.
- The Parishad is maintaining separate cash book for Pradhan Mantri Awas Yojna Scheme which has not been incorporated in the books. The details regarding the receipts payment of such scheme is as follows-

Particulars	Opening	Receipts	Payments	Closing
PMAY Bank A/c PNB -1338 AU Small Bank	9,09,748	2,77,80,000	----	2,86,89,748

- Due to un-availability of opening balances figures of Assets and Liabilities Balance Sheet cannot be prepared.

**FOR Bharat Kumar Agarwal & Co.**  
**Chartered Accountants**

**Bhavesh Sinhal**  
**(Partner)**



*Bhavesh*  
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# THE AUDITOR'S SCOPE OF WORK

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Annexure - B

## 1. Audit of Revenue :

Indicators	Observations	Remarks
(i) The Auditor is responsible for revenue from various sources.	We Have Verified The Cash Book For Audit Of Revenue From Various Sources i.e Tax Revenues, Rental & Premium From Municipal Properties, Fees & Other User Charges, Revenue Grants, Interest Earned And Other Revenue Receipts.	
(ii) He is also responsible to check the revenue receipts from the counterfiles of receipt books and verify that the money received is duly deposited in respective bank account.	We Checked All The Revenue Receipt From The Counter File Of Receipt Book And Verified That The Money Received Is Also Deposited In Respected Bank Account.	Nagar Parishad take strict action for any revenue leakage and guide all the employees to do that task in sencere manner. We also found that there are few Bank Accounts in which idle amount deposited, we suggest Nagar Parishad should convert that accounts with Swip Accounts so that Nagar Parishad will earn Interest of FDR.
(iii) Percentage of revenue collection increase/decrease in various heads in property tax, Samakit kar, Shiksha upkar, Nagriya Vikash Upkar and Other tax. compared to previous year shall be part of report.	We have verified all the revenue collection detail as provided to us and insert the same in Abstract Sheet (Annexure - C)	
(iv) Delay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO.	No case found.	
(v) The entries in cash book shall be verified.	We Have Verified All Cash Book With The Receipts And Payments Voucher And Rokariya Receipts.	
(vi) The auditor shall specifically mention in the report, the revenue recovery against the quaterly and monthly targets. Any lapses in revenue recovery shall be part of report.	We have verified revenue recovery done by Nagar Parishad and financial details are providing in Abstract Sheet (Annexure - C)	
(vii) The Auditor shall verify the interest income from FDR's and verify that interest income is duly and timely accounted for in cash book.	Interest Income From FDR's Recorded Timely in the Cash Book.	
(viii) The cases where, the investments are made on lesser interest rates shall be brought to the notice of the commissioner/CMO.	No case found.	

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 चार्ज्ड अकाउंटन्ट्स

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**2. Audit of Expenses :**

Indicators	Observations	Remarks
(i) The Auditor is responsible for audit of expenditure under all the scheme.	We Have Covered All Schemes Expenditures .	
(ii) He is also responsible for checking the entries in cash book and verifying them from relevant vouchers.	We Have Checked And Verified Cash Book entries With The Relevent Vouchers. Descripencies noticed are mentioned in Attached Audit Note Sheet.	
(iii) He should also check monthly balances of the cash book and guide the accountant to rectify errors, if any.	We Have Checked Monthly Closing Balances of Cash Book and if there is any errors we notified it to CMO/Accountant.	
(iv) He shall verify that the expenditure for a perticular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of Commissioner/CMO.	We have verified all the expenditure detail as provided to us and if there is any case where over payment done by the Nagar Parishad, same has been part of our financial detail.	Nagar Parishad has made addequate payment to vendors under the applicabble laws but we found some cases where payments were not according to that. We suggest that All the Officials of Nagar Parishad must validated all the Expenditures.
(v) He shall also verify that the expenditure is accordance with the guidelines, directives acts and rules issued by Government of India/State Government.	All Expenditure Are Made In Accordance With The Guidelines,Directives,Acts And Rules Issued By Government Of India/State Government.	
(vi) During the audit financial propriety shall be checked. All the expenditure shall be supported by financial and Administrative saction accorded by Limits of the sanctioning authority.	All The Expenses Were Under Financial Propriety And The Expenditure Is According To The Financial And Administrative Sanction Accorded By The Competent Authority.	
(vii) All the cases where appropriate sanctions have not been obtained shall be reported and compliances of audit observations shall be ensured during the audit. Non compliances of audit paras shall be brought to the notice of Commissioner/CMO.	No case found.	
(viii) The Auditor shall be responsible for Verification Of Scheme Project Wise Utilization Certificates (UCCS) UCCS shall be Tallied With The Income & Expenditure Records And Creation Of Fixed Asset.	We have Checked Project Wise Utilization Certificates (UCCS) Provided by Nagar Palika. All UCCS Tallied With the Income Expenditure And Creation of Fixed Assets.	

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**3. Audit of Book Keeping :**

Indicators	Observations	Remarks
(i) The Auditor shall be responsible for Audit of All The Books Of Accounts As Well As Stores.	We Checked All The Books Of Accounts Which Maintained By The Nagar Parishad.	
(ii) He Shall verify All The Books Of Accounts And Stores Are Maintained As Per Accounting Rules Applicable To Urban Local Bodies. Any Descripencies Shall Be Brought To The Notice Of Commissioner/CMO.	Nagar Parishad Maintained All The Books of Accounts As Per Accounting Rules Applicable to Urban Local Bodies.	
(iii) The Auditor shall verify Advance Register And see that All The Advances Are Timely Recovered According To The Conditions Of Advances. All The Cases Of Non Recovery Shall Be Specifically Mentioned In Audit Report.	No advance provided during the year so ULB not Prepared advance register.	
(iv) Bank Reconciliation Statements (BRS) Shall Be Verified From The Records Of ULB And The Bank Concerned. If Bank reconciliation statements are not prepared, the auditor will help in the preparation of BRS.	BRS is Prepared by ULB on Monthly and Yearly Basis.	All Books are maintained in well condition and we suggest that the same should to carried for future.
(v) He Shall be responsible for verifying Entries In The Grant Register. The Receipts And Payments Of Grants Shall Be Duly Verified From The Entries In The Cash Book.	We Have Checked Grant Register Which is Maintained by ULB And Verified The Same From Cash Book we found that there are some unknown Grant received during the year which details are not available.	
(vi) The auditor shall verify the Fixed Assets Register from other records and discrepancies shall be brought to the notice of Commissioner/CMO.	FAR is Prepared by ULB.	
(vii) The auditor shall reconcile the accounts of receipts and payments especially for project funds.	We Have Reconcile Receipt & Payment Of Project Fund As Per Cash Book.	

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**4. Audit of FDR :**

Indicators	Observations	Remarks
(i) The Auditor is responsible for audit of all Fixed deposits and term deposits.	We Have Verified All The FDRs and Term Deposits only one FDR created out of Grant fund.	
(ii) It shall be ensured that proper records of FDR's are maintained and all renewals are timely done.	FDR register is not prepared by ULB.	FDR register should be maintained and all entries related to FDR should be posted in FDR register and Cash Book also.
(iii) The cases where FD's/TDR's are Kept at Low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO.	No case found.	
(iv) Interest earned on FDR/TDR shall be verified from entries in cash book.	FDR Interest is not recorded in cash book on timely basis.	

**5. Audit of Tenders :**

Indicators	Observations	Remarks
(i) The auditor is responsible for audit of all tenders/bids invited by the ULB's are done	We have examine Tender/Bid Documents invited by ULB.	Nagar Parishad has called all the tenders with proper media. We suggest that Nagar Parishad must carry this practice.
(ii) He shall check Whether competitive tendering procedures are followed for all bids.	Competitive tendering procedures are followed.	
(iii) He shall Verify the receipts of tender fee/bid processing fee/performance gurantee both during the construction and maintenance period.	All the entries are verified.	
(iv) The bank guarantees, if received in lieu of bid processing fee/performance gurantee shall be verified from the issuing banks.	No bank guarantee received.	
(v) The conditions of BG's Shall also verified, any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of Commissioner/CMO.	Not Applicable.	
(vi) The cases of extension of BG's shall be brought to the notice of Commissioner/CMO. Proper guidance to extend the BG's shall also be given to ULB's.	Not Applicable.	

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6. Audit of Grants & Loans :

Indicators	Observations	Remarks
(i) The auditor is responsible for audit of grants given by central Government and its utilization.	We have Covered All Grant Received From Central Government.	Nagar Parishad has maintained all the records for Grants received to it. We suggest that they must bifurcate grants eg. State Share, Central Share.
(ii) He is Also responsible for audit of grants received from State Government and its utilization.	We have Covered All Grant Received From State Government.	
(iii) He Shall Perform audit of loans provided for physical infrastructure and its utilization. During this 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.	Neither Assets/Physical Infrastructure has been generated out of Loan taken.	
(iv) The Auditor shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure and from one scheme/project to another.	During Audit We Found That Some Grants Are Like Mixed Nature i.e. Capital & Revenue Nature Therefore In That Cases We Can't Bifurcate How Much Portion Belongs To Revenue Or Capital. Except That All Grants Use For The Purpose For Which Grants Have Received.	

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**NAGAR PARISHAD NAGARI, DISTRICT MANDSAUR**  
**Receipts & Payment Account for the year ended 31.03.2019**

Receipts	Amount	Amount	Payments	Amount	Amount
<b>To Opening Balances</b>			<b>Revenue Expenditure</b>		
Opening reconciliation Diff.	1283027.38		Establishment Expenses		
Punjab National Bank 762	1380542.92		Staff Basic Pay	1830155.56	
Punjab National Bank 879	919152		Officer Basic Pay	3583731.92	
Punjab National Bank 743	524940.93		Wages	1278953.98	
State Bank Of India 271	18685069.7		Benefit & Allowances	2001861.76	
		<b>22792732.97</b>	Retirement & Other Benefit	289018.88	
<b>Revenue Receipts</b>			<b>Administration Expenses</b>		
Avedan Prapti	176107		Electricity Expenses	1547283	
Bhawan Nirman Shulk	60		Water Expenses	332896	
Hire Charges	1800		Office Expenses	34218	
Jal Kar Current	487930		Telephone Expenses	23062	
Jal Kar Outstanding	158200		Web, Internet Expenses	32003.18	
Naveen Nal Connection	58280		News paper	14521.36	
Other Income	163538.8		Printing & Stationary	123012.54	
Pratilipi Shulk	20		Travelling Expenses	47100	
Road Digging	35739		Diesel Expenses	642991.72	
Sampati Kar Current	201571.19		Audit fees	706987	
Sampati Kar outstanding	142164.56		Technical fees	407500	
Samekit Kar Current	179246		Advertisement Expenses	376684.44	
Samekit Kar outstanding	136368.09		Publicity Expenses	154837.18	
Shiksha Kar Current	56589.55		Festival Expenses	703633.26	
Shiksha Kar outstanding	39899.14				
					<b>8983722.1</b>

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Sadak Marammat Anurakshan	763000	Computer	113182	
14 va vitt aayog	6300000	Furniture & Fixture	262604	
Vidhayak Nidhi	75000	Composite & Dustbins	685712	11321336
Aaganvadi Bhawan	3900000			
Mandir Shed Nirman (Vidhayak Nidhi)	225000	Revenue		
Yuva Sambal Yojna	2350000	Grants, Contribution and Subsidies		
	13613000	Education & Training Expenses	181349	
		Labour Welfare Expenses	820000	1001349
<b>Deposits &amp; Advances</b>				
Amanat Rashi	91500	Statutory Dues		
		Professional Tax	29584	
		Income Tax	43000	
		Labour Tax	15340	
		Vat Tax	430435	
		TDS On Contractor	163938	
		Royalty	67284	
				749581
		Closing Balance		
		Difference not Found	-40.87	
		AU Finance Bank	10000000	
		Axis Bank	6400000	
		Opening Balance Diff	1283027.38	
		Punjab National Bank-743	-11817.07	

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नगर परिवर्द्धन समिति

मुख्य कार्यपालिका अधिकारी  
नगर परिवर्द्धन समिति

M. No. 406280  
Bharat Kumar  
Suneel & Co. Chartered Accountants



			Punjab National Bank-762	291306.16	
			Punjab National Bank-879	1250540	
			State Bank Of India-271	1505641.26	
<b>Total (Rs.)</b>		<b>53621985.4</b>	<b>Total (Rs.)</b>		<b>20718656.86</b>
					<b>53621985.42</b>

WE CONFIRM THE CORRECTNESS OF ABOVE INFORMATION

FOR NAGAR PARISHAD, NAGARI DIST. MANDSAUR

AS PER OUR REPORT EVEN DATE ANNEXED

FOR : BHARAT KUMAR AGARWAL & CO.

Chartered Accountants



CA Bhavesh Sinha  
(Partner)  
M. No. 406280  
F.R.N. 012245C

PLACE : NEEMUCH  
DATE: 30/09/2019

शिवेश  
नगर परिषद मन्दासुर

भारत कुमार अग्रवाल & कंपनी  
नगर परिषद मन्दासुर



Revised Abstract Sheet for reporting on Audit: Paras for Financial Year 2018-2019  
Annexure - C

Annexure - C

Name of ULB - NAGAR PARISHAD Nagari					
S. No. Parameters					
Auditor - Bharat Kumar Agarwal & Co.					
S. No.	Parameters	Description		Observation in Brief	Suggestion
		Year 17-18	Year 18-19		
	राजस्व कर वसूली				
(i)	संपत्ति कर	259168.00	343738.00	32.63	During the audit of we have found that the due amount of property tax in the year 2018-2019 was more recovered by ulb.  As per our point of view nagar parishad has been identified new area of property to generate revenue under nagar parishad property tax and also prepared targeted budget of revenue on the monthly basis and also try to review this on the weekly basis. If any defecancy found in target and achievement they should be consider in the next budget and also plan to achive them and also conduct the awairness programme of consumer at ulb level on monthly basis for this work they should have to appoint one budget and target with IFC project monitoring consultant.
(ii)	समीकित कर	273022.00	315614.00	15.60	During the audit of we have found that the due amount of samekkt kar in the year 2018-2019 was more recovered by ulb.  As per our point of view nagar parishad has been identified new area of property to generate revenue under nagar parishad samekkt kar .
(iii)	नगरीय विकास उपकर	76219.00	102812.00	34.89	During the audit of we have found that the Due amount of Nagriya Vikas Upkar in the year 2017-2018 was received in current year 2018-2019, therefore percentage of recovery of property taxes is higher then in the current year 2018-2019 as compare to the Financial year 2017-2018.  As per our point of view nagar parishad has been identified new area of property to generate revenue under nagar parishad property tax then the nagariya vikas tax also in respect to property tax will definitely increase because of both the tax co-related with each other and if one is increase then the second one will also increase in respect to the first one.
(iv)	शिक्षा उपकर	71801.00	96488.00	34.38	During the audit of we have found that the Due amount of shiksha upkar in the year 2017-2018 was received in the previous year 2018-2019, therefore percentage of recovery of shiksha upkar is higher then in the year 2017-2018 as compare to the Financial year 2018-2019.  As per our point of view nagar parishad has been identified new area of property to generate revenue under nagar parishad property tax then the educational tax also in respect to property tax will definitely increase because of both the tax co-related with each other and if one is increase then the second one will also increase in respect to the first one.
	कुल योग	680210.00	858652.00	26.23	
	नैर राजस्व वसूली				
(i)	भवन / भूमि किराया	0.00	0.00	#DIV/0!	
(ii)	जल उपभोक्ता शार	533780.00	646130.00	21.05	During the audit of we have found that the Due amount of jal kar in the year 2017-2018 was received in the Current year 2018-2019.  In our suggestion Nagari Parishad has been identified some new house under nagar parishad which is also not covered in nagar parishad water tax register and generate new collection.

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Bharat Kumar Agarwal & Co.  
Chartered Accountants

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(iii)	शिशु प्रबंधन उपभोक्ता				
		0.00	0.00	#DIV/0!	
(iv)	अन्य कर / शुल्क	1376905.00	163599.00	-88.12	During the audit of we have found that the other receipts of Bazar Bethak, Nirmal Anumati and other recived and booked properly.
	कुल योग	1910685.00	809729.00	-57.62	
	महा योग	2590895.00	1668381.00	-35.61	In our suggestion Nagar Parishad has been identified some new source under nagar parishad which is also not covered in nagar parishad other tax / fees and should aware it to the consumers.

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कार परिषद् नगरी



दियाशादीशुवा  
कार परिषद् नगरी



**NAGAR PARISHAD NAGARI, DISTRICT MANDSAUR**  
**Income & Expenditure Account for the year ended 31.03.2019**

Expenditure	Amount	Amount	Income	Amount	Amount
<b>Revenue Expenditure</b>			<b>Revenue Receipts</b>		
<b>Establishment Expenses</b>			Avedan Prapti	176107	
Staff Basic Pay	1830155.6		Bhawan Nirman Shulk	60	
Officer Basic Pay	3583731.9		Hire Charges	1800	
Wages	1278954		Jal Kar Current	487930	
Benefit & Allowances	2001861.8		Jal Kar Outstanding	158200	
Retirement & Other Benefit	289018.88	<b>8983722.1</b>	Naveen Nal Connection	58280	
			Other Income	163538.8	
<b>Administration Expenses</b>			Pratilipi Shulk	20	
			Road Digging	35739	
Electricity Expenses	1547283		Sampati Kar Current	201571.2	
Water Expenses	332896		Sampati Kar outstanding	142164.6	
Office Expenses	34218		Samekit Kar Current	179246	
Telephone Expenses	23062		Samekit Kar outstanding	136368.1	
Web, Internet Expenses	32003.18		Shiksha Kar Current	56589.55	
News paper	14521.36		Shiksha Kar outstanding	39899.14	
Printing & Stationary	123012.54		Shramik Card	510	
Travelling Expenses	47100		Swachta Kar	56760	
Diesel Expenses	642991.72		Swachta Kar outstanding	29220	
Audit fees	706987		Tender Form	313030	
Technical fees	407500		Vikas Upkar Current	61164	
Advertisement Expenses	376684.44		Vikas Upkar Outstanding	41648.32	
Publicity Expenses	154837.18		Vikas Shulk	161159	
Festival Expenses	703633.26		Vyavsay Kar	550	
Miscellaneous Expenses	573287.8		Vyavsay Kar outstanding	750	
Insurance-Vehicles	82848	<b>5802865.48</b>	Vilamb Shulk	82072.78	
			Water Tanker	500	
			Tank Cleaning	2500	<b>2587377.43</b>
<b>Operation and Maintainance Expenses</b>			<b>Assigned revenue and compensation</b>		
Hand Pump Samagri	37373.18		Chungikshati Purti 20	9043869	
Kitnashak Dawai	1203901.1		Yatri Kar	51000	
Jal Samagri	508442.36		Rajya Vitt ayog Anudan	1817000	

लेखाधिकारी  
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मुख्य नगर पालिका अधिकारी  
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Murram	619228			
Swachhta Samagri	115099		Mulbhut Suvidha Anudan	2925000
Street Light	1159623		Mudrank Shulk	39270
R&M-Vehicles	384464			
R&M- Building & Sochalay	344339			
R&M – Computer	6950			
Bank Charges	1606.82			
Interest & Finance Charges	473770.54		Excess of Expenditure Over	
Program Expenses	189678	5044474.98	Income	3367546.13
		19831062.6		19831062.6

WE CONFIRM THE CORRECTNESS OF  
ABOVE INFORMATION

FOR NAGAR PARISHAD, NAGARI DIST. MANDSAUR

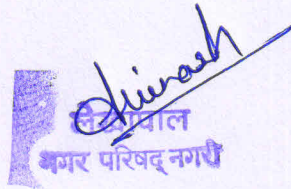
AS PER OUR REPORT EVEN DATE

FOR : BHARAT KUMAR AGARWAL & CO.  
Chartered Accountants



CA Bhavesh Sinha  
(Partner)  
M. No. 406280  
F.R.N. 012245C

PLACE : NEEMUCH  
DATE: 30/09/2019



मुख्य नगर पंचिका अधिकारी  
नगर परिषद नगरी



Office of Nagar Parishad Nagri, Dist - Mandsaur (MP)

Grant chart for the Period 01-04-2018 to 31-03-2019

Annexure B5

s.no.	Grant detail	Opening	Reciepts	Payments	Closing
1	मूलभूत सुविधा अनुदान	341446	2925000	3266833	-387
2	राज्य वित्त अनुदान	593970	1817000	2411670	-700
3	सडक मरम्मत अनुदान	47464	763000	810464	0
4	14वें वित्त अनुदान	3901878	6300000	10201946	-68
5	मुख्यमंत्री शहरी अधोसंरचना ऋण	2000000	0	0	2000000
6	प्रधानमंत्री आवास योजना	909748	27780000	0	28689748
7	विधायक निधी शेड निर्माण	0	300000	250066	49934
8	आंगनवाडी केन्द्र भवन निर्माण	0	3900000	0	3900000
9	शमशान घाट विकासीकरण	10000000	0	0	10000000
	<b>Total</b>	<b>17794506</b>	<b>43785000</b>	<b>16940979</b>	<b>44638527</b>

*Shirach*  
लेखापाल  
नगर परिषद नगरी

*18/3/2019*  
Bitaraj Kumar Agarwal & Co.  
M.No.  
406280  
Chartered Accountants

*ds*  
मुख्य नगर पालिका अधिकारी  
नगर परिषद नगरी



**BANK RECONCILLATION STATEMENT AS ON 31-03-2019**  
**State Bank Of India -271**

Particulars				Dr.	Cr.
Balance as per books				1505641	
CHQ Oustanding					
	31/03/2017	Salary Wages	43605	43605	
Debited in books but not credited in bank					
	11/08/2016				3000
	28/07/2017				25
	19/07/2017				1.18
	07/01/2017				2.36
	28/07/2017				1050
	29/09/2017				6001.18
	22/03/2019				4820.94
Balance as per bank statements					1534346
<b>Total</b>				<b>1549246</b>	<b>1549246</b>

*Dinesh*  
 लेखापाल  
 नगर परिषद नगरी



*[Signature]*  
 मुख्य नगरपालिका अधिकारी  
 नगर परिषद नगरी



**BANK RECONCILLATION STATEMENT AS ON 31-03-2019**  
**Punjab National Bank 879**

Particulars				Dr.	Cr.
Balance as per books				1250540	
Old Year Difference				48624	
<b>Debited in books but not credited in bank</b>					
	26/03/2018				20000
	17/04/2017				110
	02/06/2017				27.5
	01/04/2018				17.7
	09/10/2018				1100000
	07/01/2019				35.4
<b>Debited in Bank but not credited in book</b>					
	20/03/2018	Cash		2000	
	04/06/2018	Interest		8587	
	08/09/2018	Interest		10035	
	05/12/2018	Interest		4717	
	07/03/2019	Interest		927	
Balance as per statemet					205239.4
				<b>1325430</b>	<b>1325430</b>

*Shivach*  
 लेखपाल  
 नगर पत्रिका नगरी

*Shivach*  
 Bilal Kumar Agarwal & Co.  
 M.No. 406280  
 Chartered Accountants

*Shivach*  
 मुख्य नगर पत्रिका अधिकारी  
 नगर पत्रिका नगरी



**BANK RECONCILLATION STATEMENT AS ON 31-03-2019**

**Punjab National Bank -762**

Particulars				Dr.	Cr.
Balance as per books				291306.2	
Outstanding Cheques					
	25/05/2016	Amanat Rashi	3000		
	28/03/2017	Amanat Rashi	2000		
	28/03/2017	Amanat Rashi	2000		
	28/03/2017	Amanat Rashi	2000	9000	
Old Year Difference					416.5
Debited in books but not credited in bank					
	11/10/2016				395
	13/12/2017				251040
	13/12/2017				12240
	14/12/2017				12240
	14/12/2017				12240
	15/12/2017				12240
	04/01/2019				115.64
Debited in Bank but not credited in book					
	28/09/2017			10040	
	29/10/2017			40	
	12/07/2017			105	
	30/10/2018			10	
Balance as per statemet					10407.1
				310917.7	310917.7

लेखा  
नगर परिषद् नगरी

Bharat Kumar Agarwal & Co.  
M.No. 406280  
Chartered Accountants

मुख्य नगर पालिका अधिकारी  
नगर परिषद् नगरी



**BANK RECONCILLATION STATEMENT AS ON 31-03-2019**

**Punjab National Bank 743**

Particulars				Dr.	Cr.
Balance as per books				-11817.1	
CHQ Outstanding					
	08/11/2016	823512	Misc Exp	1350	
	04/02/2017	823494	Misc Exp	500	
	01/03/2017	634489	Misc Exp	500	
	01/03/2017	634480	Misc Exp	500	
					2850
Debited in books but not credited in bank					
	28/04/2017		Sampati kar		2625
	01/01/2018		Jalkar		2848.23
			Bank Charges		271.86
Debited in Bank but not credited in book					
	30/08/2016		Self	600	
	11/10/2016		Diff	229	
	27/01/2017		Diff	40	869
	06/04/2019		Diff	3500	3500
Credited in Book But not debited in Bank				200	
Credited in Bank But Not debited in books					
	04/04/2016		NEFT	21635	
	04/11/2016		Bill	39271	
	01/09/2016		TRF	1000	
	06/03/2017		Excess Deposit	100	
	31/10/2017		Neft	700	
	15/11/2017		By Cash	2	
	15/02/2018		By Cash	108	
	14/05/2018		By Cash	180	
	04/06/2018		interest	3736	
	06/06/2018		Excess Payment	50	
	08/09/2019		interest	4677	
					71459
Balance as per bank statements					52577.84
	<b>Total</b>			<b>62691.93</b>	<b>62691.93</b>

मेखरा  
नगर परिसर नगरी

मुख्य नगर निगम अधिकारी  
नगर परिसर नगरी





# BANK RECONCILLATION STATEMENT AS ON 31-03-2019

## AXIS BANK

Balance as Per Cash Book as on 31-3-2019(A)

6400000

Add :-

Date	Description	Cr.	Dr.
31/12/2018	Interest	11747	
31/03/2019	Interest	49385	
	<b>Total</b>	<b>61132</b>	<b>0</b>

6461132

Balance as per statement as on 31-03-2019

6461132

Diff.

0

*Shivash*  
मुख्य नगर पालिका  
नगर परिषद् नगरी

*Shivash*  
Bharat Kumar Agarwal & Co.  
M.No. 406280  
Chartered Accountants

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मुख्य नगर पालिका अधिकारी  
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