

J R A M & CO.
Chartered Accountants



34-MIG, Stadium Parisar
Behind HP Petrol Pump
Dewas (M.P.)
Ph.No. 07272 796183
M.No. 94253 06694

Satyendra Singh Rajput
M.Com, LLB, FCA

AUDITOR'S REPORT

To,
The Chief Municipal Officer,
Nagar Parishad Bhoransa
Dist., Dewas (M.P.)

We have audited the attached Balance NAGAR PARISHAD, BHORANSA, DISTRICT DEWAS (M.P.) up to 31.03.2021 Income and Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of concern our responsibility is to expression opinion on these financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. These Standard requires that we plan and perform the audit to obtain reasonable assurance about whether the financial statement are free of material mis-statement. An audit includes examining on test basis, evidence supporting the amounts and disclosers in the financial statement An audit also includes assessing the accounting principals used and significant estimates made by the management as well as evaluation the over all financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Further to our comments in the para I referred to above , we report that:-

1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit.
2. The Balance Sheet and Income and Expenditure Account are in agreement with the books of accounts of concern .
3. In our opinion and to the best of our information and according to information given to us the aforesaid Balance Sheet and Income and Expenditure Account read together with notes thereon give an true and fair view:-

a. In the case of the balance Sheet of the state of affairs of the concern up to 31.03.2021
And

b. In the case of Income and Expenditure Account of the excess of Income over Expenditure over Income of the concern for the year ended on that date.

Place: Dewas
Date: 24.01.2022

For J R A M & Co
Chartered Accountants



Satyendra Singh Rajput
Partner

M.No. 400553

(Vdin 22400553 999 AA D6834)

मुख्य नगर पालिका अधिकारी
नगर परिषद, भोरानसा, देवास

AUDIT REPORT IN CONNECTION WITH ANNUAL AUDIT OF BHORANSA NAGAR PARISHAD

We have examined the Receipt & Payment Account, for the year ended on 31st March 2021, attached herewith, of Nagar Parishad Bhowransa, Dewas. With regards to the Audit, we have made the following observation:

- We certify that the Receipt & Payment Account are in agreement with the books of account maintained at the office of Nagar Parishad;
- We report the following observations/discrepancies/inconsistencies :
"As per notes to accounts in annexure "A" Attached".
- The observations/discrepancies /inconsistencies observed in regards with the scope of audit have been detailed out in "Annexure B" along with its sub schedules B-1 to B-6
- Details regarding revenue collection against the budgeted targets and the growth attained during the year in comparison to previous year in given in "Annexure C".
- 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 accounts 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 explanations given to us, the said accounts, read with notes thereon, given in above Annexure 'A' give a true and fair view of the Receipts and Payments account of the Bhoransa Nagar Parishad for the year ended on as at 31st March 2021.

Place: Dewas

Date: 24.01.2022

For J R A M and Co.

Chartered Accountant

Membership No. 400553

Handwritten signature
मुख्य नगर पालिका अधिकारी
नगर परिषद भौरासा (देवास)




Notes to the accounts – Annexure “A”

- 1 We suggest that current/saving accounts 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.
- 2 We suggest that Bank Ledger Accounts for all banks should be prepared so that Bank Reconciliation Statement can be prepared periodically

Audit of Revenue

S. No.	Indicators	Observation	Remarks
1.	The Auditor is responsible for audit of revenue from various sources.	We have audited all the sources by applying Sample Test Check Basis from where municipality is deriving its revenue for the financial year 2020-21 and details of various sources have been reported in Receipt & Payment Account .	The Sampattikar, Samekitkar, JalKar, Nagariya Vikas Upkar, were found to have slow growth.
2.	The Auditor is Responsible for checking the revenue receipts from the counter files of receipt books & verifies that the money received is duly deposited in respective bank accounts.	We have checked all the revenue receipts from the counterfoils of the receipt books and they are found to be in agreement with the figures reported in the cash book and ledgers. All the revenue receipts are being deposited in a bank properly.	No discrepancies found.
3.	Percentage of Revenue Collection Increase / decrease in various heads in property tax, SamekitKar, ShikshaUpkar.	Percentage of revenue collection increase/decrease in various heads in Property tax, SamekitKar, ShikshaUpkar, Nagariya Vikas Upkar and other tax have been prepared in Annexure - “B-1” .	There has been significant downfall in recovery of sampattikar and samekit both Current as well as outstanding kar year


 मुख्य नगर पालिका अधिकारी
 नगर प्रविष्ट भौगोल (देवार)



	Nagriya Vikas Upkar & Other Tax as compared to previous year shall be part of Audit Report.		
4.	Delay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO.	The amount received through different revenue sources have been deposited in bank on the same day when received except in some cases which are annexed to this report.	No discrepancies.
5.	Entries in Cash Book should be verified.	We have verified all the entries reported in the cash book on sample test check basis and found to be satisfactory.	Receipts are found to be accurate.
6.	Auditor shall specifically mention in report the revenue recovery against the Quarterly & Monthly Targets. Any lapses in revenue recovery shall form part of report.	Budgets estimated of income and expenditure are prepared on very higher side we suggest that budgeted income and expenditure should be estimated on the basis of actual past income and expenditure if we compare with the budgeted figure the realization of income is not up to the mark and we compare the same with the past year actual income the growth is positive. Recovery against target has been specifically mentioned in Annexure "B-2" .	Municipality should use actual figures of past year while preparing budget so that under or over recovery is comparable against budgeted figures.
7.	The Auditor shall verify the interest income from FDR and verify that interest income is duly & timely recorded in Cash Book.	The Interest income is recorded on cash basis only, i.e., only when FDR's mature. Therefore, there is no interest income recorded during the Financial Year 2020-21 and no FDR are matured during the current financial year.	The Balance of FDRs should also form part of Opening and Closing balances of Cash and Bank balance. Detailed comments are made under Audit of FDRs
8.	The Cases were investments are made on lesser interest rates	There were no investments made by Municipal Corporation.	Nil

मुख्य नगर पालिका अधिकारी
नगर विकास विभाग (नगर)

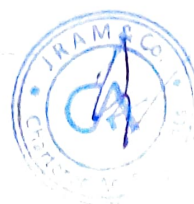


shall be brought to the
notice of
Commissioner / CMO.

Audit of Expenditure

S. No.	Indicators	Observations	Remarks
1.	The auditor is responsible for audit of expenditure under all the schemes.	We have audited the expenditures incurred by the municipality using sample test check basis during the F.Y.2020-21. The irregularities found during vouching are mentioned in following supra.	Recovery against target has been specifically mentioned in Annexure "C" .
2.	The Auditor is responsible for checking the entries in Cash Book & Verifying them from relevant vouchers.	We have audited the expenditures incurred by the municipality by applying sample test check basis. On checking the entries in cash book with relevant vouchers we found some minor discrepancies which are annexed in the report as " Annexure-B-3 "	Nil
3.	Auditor shall check monthly balance of the Cash Book & guide the accountant to rectify the errors.	We examined the daily balances of the cash book and arithmetical & clerical errors have been identified by us, which was dealt with appropriately and rectified at the year end. Closing Balance has been worked out correctly by giving above rectification effects.	Municipality has to more focus on arithmetical errors.
4.	Auditor shall verify that the expenditure of a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of commissioner/CMO.	The funds allocated for particular schemes were used only for that scheme. Any over Utilizations where payments were made using own funds of Municipality are annexed in this report as " Annexure-B-4 "	Out of Own Fund expenses are brought to the notice with the " Annexure B-5 ".
5.	Auditor shall verify that expenditure is accordance with the guidelines	All the amounts have been expensed in accordance with the guidelines, conditions, directives and rules issued by the government of the state or	Amounts were expended within the Guidelines issued by the Government.

गुरुदास नगर पालिका, धुवड
नगर कार्यपालिका, धुवड



	directives act and rules issued by government of India.	central government as the case may be and no contraventions were found or noticed during the course of audit.	
6.	During the audit financial propriety shall also be checked. All the expenditure should be supported by financial administrative sanctions.	We found that all the expenditures were properly supported by the relevant and required vouchers, they were also adequately supported by the administrative and financial sanction accorded by the competent authority i.e., CMO/President.	Payment made by the Nagar parishad is not deducted any TDS on Payment also not deducted GST on payment. it is violation of Income tax and GST Act. in Fututre hugeliability arise to Nagar Parishad.
7.	All the cases where appropriate sanction has not been obtained shall be reported and the compliance of Audit observation shall be ensured during the Audit.	During the course of audit by applying Sample Test check basis, we did not come across any such expenditure which has been incurred without obtaining permission from the relevant sanctioning authority.	All the expenses were properly sanctioned.
8.	Auditor shall be responsible for verification of scheme project wise Utilization Certificates (UC'S) & shall be tallied with Income& Expenditure records and creation of Fixed Assets.	Nagar Parishad not maintained UC of any Scheme during the financial year 2020-21.	UC'S are not prepared by the management of the ULB.

Handwritten signature
मुख्य नगर पालिका अधिकारी
नगर पालिका १० मंसिर, २०७३



Audit of Book Keeping

S. NO.	Indicators	Observations	Remarks
1.	Auditor is responsible for audit of all the books of accounts as well as stores.	We have verified the Cash book, Ledgers, Cashier cash book, Grant register, Bank account statements, Vouchers, Receipt books, Challan books and all the other Cash books specifically for other projects maintained by the municipality by applying sample test check basis. The books were found to be fair and any discrepancies including Arithmetical errors are dealt with in respective points.	The Books of accounts are properly maintained by the ULB.
2.	Auditor shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to ULB, any discrepancies observed should be brought into notice.	The books of Accounts are being maintained in Single Entry Accounting System by applying cash system of Accounting. Ledgers are maintained only for Income and Expenses. Individual Bank Account ledgers are not maintained. Only consolidated Bank book is prepared.	We suggest that Bank Ledger Accounts for all banks should be prepared so that proper Bank Reconciliation Statement can be prepared on periodically. Balance Sheet is not maintained as per the Double Entry basis and not taken opening balances from the beginning.
3.	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 the audit report.	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 the audit report.	No Discrepancies found.
4.	Bank Reconciliation Statement shall be verified from the records of ULB & the bank concerned.	Municipality is preparing bank reconciliation statements for its bank accounts. All the statements are annexed to this report in "Annexure-B-	Totaling mistakes need to be avoided.

मुख्य नगर पालिका अधिकारी
नगर परिषद भौणसा (रा.प.)



		6".	
5.	Auditor shall be responsible for verifying the entries in the grant register. The Receipt & payments of grants shall be duly verified from the entries in the Cash Book.	We have reconciled the accounts of receipts and payments for the grant received and utilized during the year.	No discrepancies found
6.	The Auditor shall verify the fixed assets register from the records & the discrepancies shall be brought to the notice of CMO.	The Auditor shall verify the fixed assets register from the records & the discrepancies shall be brought to the notice of CMO	Fixed Assets register has been maintained
7.	The auditor shall reconcile the accounts of receipt and payments especially for project funds.	The Receipt & payment for project funds are reconciled and all the receipts and payments of project funds are annexed to the report.	No such instances observed

Audit of FDR

S. No.	Indicators	Observations	Remarks
1.	The auditor is responsible for audit of all FDR & TDR.	We have physically verified all the FDRs held by the municipality and complete details of which are being hereby annexed to this report in Annexure "B-5".	No FDR are made by Corporation
2.	Auditor shall ensure that proper records of FDR are maintained and all renewals are timely done.	Municipality has opted for auto renewal of the FDRs on its maturity thereby risk of not getting timely renewal of FDRs is almost nil and management has prepared proper register and records for the FDRs and they are in agreement with the physical FDRs	No Discrepancies were found

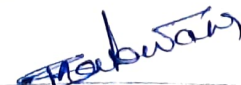
mak...
 ...
 ...



3.	Cases where FDR & TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO.	All the FDRs have been kept at the appropriate rate of interest and we didn't come across any instances where the FDRs have been kept at low rate of interest than the prevailing market rate.	No Discrepancies were found.
4.	Interest earned on FDR shall be verified from entries in the Cash Book.	No FDR's made by the Nagar parishad .	No Discrepancies were found.

Audit of Tenders/Bids

S. No.	Indicators	Observations	Remarks
1.	The auditor is responsible for audit of all tenders/bids invited by ULB.	We have audited tenders/ bids invited by the ULB during the F.Y.2019-20 by applying Sample Test Check Basis and no contraventions or exceptions were noticed during the course of audit other than those which have been discussed in next points.	None
2.	Auditor shall check whether competitive tendering procedures are followed for all bids.	By applying Sample Test Check Basis, We found that competitive tendering procedures are being followed by the municipality except in the cases where only one bidder was involved in the bidding process.	None
3.	Auditor shall verify that receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.	We have verified the receipts of Bid processing fees/Tender fees and the same have been accounted for in the books of account.	None
4.	The bank guarantee, if received in lieu of bid processing fee/ performance guarantee shall be verified	There are no Bank guarantee	No such instances found

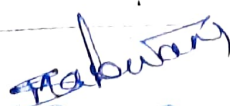

 मुख्य नगर पालिका अधिकारी
 नगर परिषद भौरासा (ज्योरासा)



	from the issuing bank.		
5.	The Conditions of BG's shall also be verified and any BG with any such condition which is against the interest of the ULB shall be verified and brought to the notice of Commissioner/CMO.	No such instances observed.	No such instances observed.
6.	The cases of extension of BG shall be brought to the notice of Commissioner/CMO proper guidance to extend the BG shall also be given to ULB.	As no guarantees were received by the municipality question of extension of bank guarantees shall not arise.	None.

Audit of Grants and Loans

S. No.	Indicators	Observations	Remarks
1.	Auditor is responsible for audit of Grants given by CG and its utilization.	On verification of records and communication with the management we found that grant is being received by the central.	None
2.	Auditor is responsible for audit of Grants received from State Government and its Utilization.	We have audited various grants received from the state government during the year covered under the audit.	None
3.	The auditor 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 desired revenue or not. He shall also comment on the	There is HUDCO Loan and CM Payjal Loan Outstanding during the period of Audit.	None


 मुख्या नगर पालिका अधिकारी
 नगर प्रविषद भोरासा (जयपूर)



possible reasons for non-generation of the revenue.		
The auditor shall specifically point out any diversion of funds from capital receipts/grant/loans to revenue expenditure and from one scheme/project to another.	On Sample Test check basis of the records, we didn't find any diversion of fund from capital receipts/grants/loans to revenue expenditure.	No such instances observed

Seal & sign of Auditor



[Signature]
मुख्य नगर पालिका अधिकारी
नगर परिषद भौरासा (पंचायत)

NAGAR PARISHAD, BHOWRANSA
INCOME AND EXPENDITURE ACCOUNT 01.04.2020 To 31.03.2021

Expenditure	Amount (Rs.)	Income	Amount (Rs.)
Salaries Fixed Wages & Bonus	13,232,235	Property Tax	54,438
7 Pay Ariyear	708,012	Samkeit Tax	161,211
Leave Enchment	330,000	Education Cess	80,795
Telephone Expense	12,809	Urban Development Cess	1,103
Uniform Expenses	30,000	Water Tax	376,740
Printing & Stationary	97,725	Namantran Shulk	19,800
Insurance	23,791	Shop Rent	49,700
Fuel, Petrol, Diesel- Own Vehicle	523,926	Bajar Bethak	26,215
Religious Festival Celebration Expense	340,705	Rent from Bank	148,500
Exhibition Expense/Mela	215,608	License Fee	4,100
Publicity Expense	176,620	Permission Fee-Building Plan	51,560
SBM Expenses	604,205	Other Fee	18,793
Advertisement Expense	262,247	Penalty & Fine-Property Tax	1,879
Electricity Vaystha	117,120	Other Rent	6,000
Consultancy Fee & Charge	311,389	Spot Fine	42,605
Covid Expenses	280,219	Khuli Bhumi/ gumati Shulk	1,870
Guest Entertainment Exp.	6,300	Shop Premium	75,150
Misc Expenses	1,593,465	Nal Connecation Cutting Shulk	8,800
Power & Fuel Electrical Bill	1,307,287	License Fee Other	12,000
Bulk Purchase-Electric Supply Items	313,979	Mela Vidhut Bhada	18,690
Bulk Purchase-Water Supply Items	5,248,883	Fee-Application	21,556
Bulk Purchase- Sanitation/ Other Saf Safai	614,480	Fee-Miscellaneous	235,623
Hire Charges-Others	86,900	Pashu Pangiyon Shulk	41,600
Hire Charges JCB	499,435	Connection Charges-Water Supply	37,950
Hire Charges Tractor Trolly	184,251	RTI Fee	4,078
R & M-Water-Pump/ Borewell	381,005	User Charges-Litter & Debris Collection	83,085
R & M-Other Structure	56,500	User Charges-Water Supply by Tanker	5,100
R & M-Garbage Compactor	79,060	User Charges-Mela Tanker	3,000
R & M-Public Toilet	77,000	Sale-Tender	400
R & M-Tanker	33,900	Sale-Ration Card & Other Forms	23,500
R & M - Tractor	66,990	Interest-Saving Bank Account	23,677
R & M-Vehicle Others	45,230	Stamp Duty	359,500
R & M - Computer & Printer	51,700	Octori	12,007,990
R & M - CC TV	13,750	Karmkar Kalyan Mundal	25,000
R & M - LED	18,863	Yatri Kar	152,000
R & M - Other Electric Equipment	3,000	Antyasthi Sahyatha	95,000
R & M - Office Equipment	3,275	15th Finance	5,358,000
Bank Charges	739	15th Finance-Nidrisht	5,256,000
Interest From Loan Hudco	117,853	State Finance Commission	2,844,000
Antyasthi Sahyatha	100,000	M.P. Road Development	1,357,000
Swachha Anudhan	150,000	Grant GoMP-Mulbhoot	3,266,000
		CM Infra III Phase	1,000,000
		Other Grants	50,000
		To Deficit	1,000,000
Total	28,320,455	Total	28,320,455

As per our report of even date attached

For Nagar Parishad, Bhowransa

For J R A M & Co.
Chartered Accountants

Satyendra Singh Rajput
(Partner)
M.No. 40553

Chief Municipal Officer



मुख्य नगर पालिका अधिकारी
नगर परिषद भौरासा (दवास)

NAGAR PARISHAD, BHOWRANSA
RECEIPT AND PAYMENT ACCOUNT 01.04.2020 To 31.03.2021

Receipt	Amount (Rs.)	Payment	Amount (Rs.)
Opening Cash and Bank Balances :			
Cash in Hand			
NIG Bank -0764	-		
SBI Bank - 1160	72,979.53		
SBI Bank - 3304	854,192.50		
CCB	5,790,992.48		
Property Tax	5,135.00		
Samkeit Tax	54,438	Salaries Fixed Wages & Bonus	13,232,235
Education Cess	161,211	7 Pay Ariyear	708,012
Urban Development Cess	80,795	Leave Enchment	330,000
Water Tax	1,103	Telephone Expense	12,809
Namantran Shulk	376,740	Uniform Expenses	30,000
Shop Rent	19,800	Printing & Stationary	97,725
Bajar Bethak	49,700	Insurance	23,791
Rent from Bank	26,215	Fuel, Petrol, Diesel- Own Vehicle	523,926
License Fee	148,500	Religious Festival Celeberation Expense	740,705
Permission Fee-Building Plan	4,100	Exhibition Expense/Mela	215,608
Other Fee	51,560	Publicity Expense	176,620
Penalty & Fine-Property Tax	18,793	SBM Expenses	604,205
Other Rent	1,879	Advertisement Expense	262,247
Spot Fine	6,000	Electricity Vaystha	117,120
Khuli Bhumi/gumati Shulk	42,605	Consultancy Fee & Charge	311,389
Shop Premium	1,870	Covid Expenses	280,219
Nal Connecation Cutting Shulk	75,150	Guest Entertainment Exp.	6,300
License Fee Other	8,800	Misc Expenses	1,593,465
Mela Vidhut Bhada	12,000	Power & Fuel Electrical Bill	1,307,287
Fee-Application	18,690	Bulk Purchase-Electric Supply Items	313,979
Fee-Miscellaneous	21,556	Bulk Purchase-Water Supply Items	5,248,883
Pashu Pangiyen Shulk	225,143	Bulk Purchase- Sanitation/ Other Sat Satai	614,480
Connection Charges-Water Supply	41,600	Hire Charges-Others	86,900
RTI Fee	37,950	Hire Charges JCB	499,435
User Charges-Litter & Debris Collection	4,078	Hire Charges Tractor Trolley	184,251
User Charges-Water Supply by Tanker	83,085	R & M-Water-Pump/Borewell	381,005
User Charges-Mela Tanker	5,100	R & M-Other Structure	56,500
Sale-Tender	3,000	R & M-Garbage Compactor	79,060
Sale-Ration Card & Other Forms	400	R & M-Public Toilet	77,000
Interest-Saving Bank Account	23,500	R & M-Tanker	33,900
Stamp Duty	23,677	R & M - Tractor	66,990
Octori	359,500	R & M-Vehicle Others	45,230
Karmkar Kalyan Mundal	12,007,990	R & M - Computer & Printer	51,700
Yatri Kar	25,000	R & M - CC TV	13,750
15th Finance	152,000	R & M - LED	18,800
	5,358,000	R & M - Other Electric Equipment	3,000

For J R A M & Co.
Chartered Accountants

Satyendra Singh Rajput
(Partner)
M.No.-400513

मुख्य नगर पालिका अधिकारी
नगर परिषद भोरासा



NAGAR PARISHAD, BHOWRANSA
RECEIPT AND PAYMENT ACCOUNT 01.04.2020 To 31.03.2021

Receipt	Amount (Rs.)	Payment	Amount (Rs.)
15th Finance-Nidrisht	5,256,000	R & M - Office Equipment	3,275
State Finance Commission	2,844,000	Bank Charges	739
M.P. Road Development	1,357,000	Interest From Loan Hudco	117,853
Grant GoMP-Mulbhoot	3,266,000	Anteyasthi Sahayata	100,000
Anteyasthi Sahayata	95,000	Swechha Anudhan	150,000
CM Infra III Phase	1,000,000	SD/Earnest Money Deposit	82,690
Other Grants	59,720	Other Deduction	339,552
Other Deduction	327,130	Other Structures	910,738
Earnest Money Deposit	2,500	Road-Concrete	1,835,603
Mid-Day Mil	78,299	Water-Pump/Borewell	650,872
		Dustbin Purchase	49,900
		GPS on Vechicle	47,600
		Water Cooler	9,000
		Biomatric Machine	17,281
		Office Equipment Others	49,300
		Furniture,Fixtures,Fittings and Electrical	31,400
		CM Infra Road	150,000
		CM Infra Road II Pahse	503,153
		Hudco/Other Loan Repayment	208,000
		Closing Cash and Bank Balances :	
		Cash in Hand	-
		NJG Bank -0764	-
		SBI Bank - 1160	877,661.50
		SBI Bank - 3304	6,451,926.79
		CCB	5,343.00
Total	40,540,476.51	Total	40,540,476.51

As per our report of even date attached

For Nagar Parishad, Bhowransa

M.No.-400553
(Partner)
Satyendra Singh Rajput
For J R A M & Co.
Chartered Accountants

Chief Municipal Officer



For J R A M & Co.
Chartered Accountants

Satyendra Singh Rajput
(Partner)
M.No.-400553

(Signature)
मुख्य नगर पालिका अधिकारी
नगर पंचायत भौरासा

NAGAR PARISHAD, BHOWRANSA

Balance Sheet As On 31.03.2021

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Municipal Fund	16,889,189.81	Fixed Assets	7,944,679.81
Deposits Received	44,310.00	Capital Work in Progress	1,844,249.81
Duties and Taxes	12,662.00		
Other Liabilities	69,760.00		
Laon		Loans, Advances and Deposits	1,354,000.00
Hudco & Other Banks	1,461,938.00		
		<u>Cash and Bank Balances</u>	
		Cash in Hand	-
		NJG Bank -0764	-
		SBI Bank - 1160	877,661.50
		SBI Bank - 3304	6,451,926.79
		CCB	5,343.00
Total Rs.	18,477,859.81	Total Rs.	18,477,859.81

As per our report of even date attached

For Nagar Parishad, Bhowransa

For J R A M & Co.
Chartered Accountants

Satyendra Singh Rastogi
(Partner)
M.No. 400553

Chief Municipal Officer



मुख्य नगर पालिका अधिकारी
नगर परिषद भोवरासा (देवास)

Nagar Parishad-Bhowransa
Bank Reconciliation Statement as on FY:- 2020-2021

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 31-03-2021	Amount Credited Cash Book / Bank	Amount Debited Cash Book / Bank	Closing Balance As on 31.03.2021	Remarks
2	3	4	5			6	7
State Bank of India	53028780042	Municipal Funds	6,451,926.79	-	-	6,451,926.79	-
MFG Bank	011010200000764	Municipal Funds	-	-	-	-	-
CCB	CCB	Municipal Funds	5,343.00	-	-	5,343.00	-
State Bank of India	53028781160	Capital Reserve	877,661.50	-	-	877,661.50	-
TOTAL AMOUNT			7,334,931.29	-	-	7,334,931.29	

For J R A M & Co.
Chartered Accountants

Satyendra Singh Rajput
(Partner)
M.No.- 400553



(Signature)
मुख्य नगर पालिका अधिकारी
नगर पालिका, बहुराना