

**VPCA AND ASSOCIATES**

**CHARTERED ACCOUNTANTS**

**CA. PULKIT AGRAWAL** Contact

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**AUDIT REPORT FOR THE YEAR  
ENDING 2021-22**

**NAGAR PARISHAD GAROTH DISTT. MANDSAUR (M.P)**

### **AUDIT REPORT IN CONNECTION WITH ANNUAL AUDIT OF GAROTH NAGARPARISHAD**

We have examined the Receipt & Payment Account, for the year ended on 31st March 2022 attached herewith, of Garoth Nagar Parishad, Mandsaur. 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 GAROTH Nagar Parishad for the year ended on as at 31st March 2022.

**Place:** Ujjain

**Date:** 31.03.2023

**UDIN: 23431102BGVWAH4136**

  
Pulkit Agrawal  
Chartered Accountant  
Membership No.431102

### Notes to the accounts – Annexure “A”

- 1 We suggest that current 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.
- 3 Mukhyamantri AdohSanrachana Yojana Cash book has also been maintained by municipality which are not consolidated in receipts and payments account.

### 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 2021-22 and details of various sources have been reported in <b>Receipt &amp; Payment Account</b> .	The Sampatti kar, Samekit kar, Jal Kar ,NagariyaVikasUpka r, 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 except some discrepancies found as follows	No discrepancies found.
3.	Percentage of Revenue Collection Increase / decrease in various heads in property tax, SamekitKar, Shiksha Upkar, Nagriya Vikas Upkar& Other Tax as compared to previous year shall be part of Audit Report.	Percentage of revenue collection increase/decrease in various heads in Property tax, Samekit Kar, Shiksha Upkar, Nagariya Vikas Upkar and other tax have been prepared in <b>Annexure - “B-1”</b> .	There has been significant downfall in recovery of sampattikar and samekit both Current as well as outstanding kar year
4.	Delay beyond 2 working days shall be	The amount received through	No discrepancies.



	immediately brought to the notice of Commissioner/CMO.	different revenue sources have been deposited in bank on the same day when received except in some cases which are annexed to this report.	
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 <b>Annexure "B-2"</b> .	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 2018-19 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 <b>Audit of FDRs</b>
8.	The Cases where investments are made on lesser interest rates shall be brought to the notice of Commissioner / CMO.	There were no investments except FDRs and FDRs are on prevailing Interest rates of Bank.	Nil.

### 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.2018-19. The irregularities found	Recovery against target has been specifically mentioned in <b>Annexure "C"</b> .



		during vouching are mentioned in following supra.	
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 <b>“Annexure-B-3”</b>	There are instances found where parishad expended more than allowed limit on Employees conveyance (Yatri bahtta to employee ) Parishad has to recover the excess amount expended from the particular employee details of which is given in the <b>Annexure B-4</b>
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 <b>“Annexure-B-4”</b>	Out of Own Fund expenses are brought to the notice with the <b>“Annexure B-5”</b> .
5.	Auditor shall verify that expenditure is accordance with the guidelines directives act and rules issued by government of India.	All the amounts have been expensed in accordance with the guidelines, conditions, directives and rules issued by the government of the state or central government as the case may be and no contraventions were found or noticed during the course of audit.	Amounts were expended within the Guidelines issued by the Government.
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.	No discrepancies found.



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.	From the verification of utilization certificates and discussion with the management we found that they are preparing utilization certificates properly for specific Schemes/Projects on timely basis as and when they are being asked from the higher authority/sanctioning authority.	UC'S are prepared by the management of the ULB.

#### **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	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.



	notice.		
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 U LB & the bank concerned.	Municipality is preparing bank reconciliation statements for its bank accounts. All the statements are annexed to this report in <b>"Annexure-B-6"</b> .	Totaling mistakes need to be avoided.
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.	No discrepancies found.
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 <b>Annexure “B-5”</b> .	FDRs and FD Register were made available.
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.	FDs get auto renewed.
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.	As regards the verification of the interest earned and its reporting in the cash book we draw attention to the point that municipality is following and preparing its records on the cash basis of accounting thereby reporting interest income only at the time of receipts of such interest and not else.	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.2021-22 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 from the issuing bank.	There are no Bank guarantee	No such instances found
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 and Utilization Certificates have been issued by the Authority.	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 and their Utilization Certificates have been issued by the Authority.	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 ie; whether the asset created out of the loan has generated desired revenue or not. He shall also comment on the possible reasons for non-generation of the revenue.	HUDCO loan avail for Shari PayjalYojana and the project is not yet completed so question of realisation of the revenue does not arise.	None
4.	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



## NAGAR PARISHAD GAROTH, DISTRICT MANDSAUR

### Annexure “B-”

Amount deposited in the Bank after 2 working days

Date receipt	of	Date deposit	of	Amount	Delay in deposit

### Annexure-“B-2”

S. No.	Particulars	Audited Actual 20-21(A)	Audited Actual 21-22(B)	Actual Achievement 2018-19 (B)-(A)/100 In %
1	Property tax outstanding	7,16,319	8,12,771	13.46
2	Property tax current	4,22,337	5,00,285	18.46
3	Samekit Kar Outstanding	2,68,236	2,20,920	-17.64
4	Samekit Kar current	1,80,594	1,54,707	-14.33
5	Shiksha Upkar outstanding	1,74,856	1,95,436	11.77
6	Shiksha upkar current	1,03,735	1,13,023	8.95
7	Vikas Kar Outstanding	1,75,895	1,91,462	8.85
8	Vikas Kar Current	1,02,075	1,07,865	5.67
9	Jalkar outstanding	18,07,937	5,45,109	-69.85
10	Jalkar current	19,21,121	11,99,514	-37.56

The above data reveals that Budget estimate of income are estimated to very high. We suggest that budgeted income should be estimated on the basis of actual past income collections. If we compare with the budgeted figure the realization of income is not up to the mark whereas when we compare the same with the past year actual income the growth is positive.



**Annexure-“B-3”**

**Discrepancies observed during Audit of Expenditure**

Date	Name of the employee	Amount allowed	Amount expended	Amount to be recovered
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**Annexure “B-4”**

**Details of Grant released and utilization in the year**

Grant Name	Amount received as grant (fund)	Amount of expense from that Grant (fund)	Utilise from own fund
Utilization certificate not provided by ULB			

**Grants which remain unutilized during the Year**

Grant Name	Opening Balance	Amount received as grant (fund)	Amount of expense from that Grant (fund)	Unutilized grant
Utilization certificate not provided by ULB				

**Annexure-“B-5”**

FDR No.	Bank	FDR Date	Maturity Date	FDR Amount

  
Pulkit Agrawal  
Chartered Accountant  
Membership No.431102

**Seal & sign of Auditor**

**Revised Abstract Sheet for reporting on Audit for Financial Year 2021-22**  
**Nagar Parishad GROTH - Annexure -C**

Sr. No.	Parameters	Description			Observation in Brief	Suggestions
1	Audit of Revenue					
	<b>राजस्व कर वसूली</b>	Receipts in Rs.				
		Budgeted 2021-	Audited 2021-22	% of Growth	Negative Growth rate has been observed	
(i)	संपत्तिकर	1138656	1313056	15.32%	Optimal Growth rate has been observed	Efforts should be given on maintaining the growth rate.
(ii)	समेकित कर	448830	375627	-16.31%	Negative Growth rate has been observed	Efforts should be given on maintaining the growth rate.
(iii)	नगरीय विकास उपकर	277970	299327	7.68%	Optimal Growth rate has been observed	Better recovery policies should be adopted
(iv)	शिक्षा उपकर	278591	308459	10.72%	Optimal Growth rate has been observed	Efforts should be given on maintaining the growth rate.
	<b>कुल योग</b>	2144047	2296469	7.11%	Optimal Growth rate has been observed	Efforts should be given on maintaining the growth rate.
	<b>गैर राजस्व वसूली</b>					
(i)	जल उपभोक्ता प्रभार	3729058	1744623	-53.22%	Negative Growth rate has been observed	Efforts should be given on maintaining the growth rate.
(ii)	ठोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार	0	0	0.00%	--	--
(iii)	अन्य कर / शुल्क	-	-	0.00%	-	Efforts should be given on maintaining the growth rate.
	<b>कुल योग</b>	3729058	1744623	-53.22%	Negative Growth rate has been observed	Efforts should be given on maintaining the growth rate.
	<b>महा योग</b>	5873105	4041092	-31.19%	Negative Growth rate has been observed	
2	<b>Audit of Expenditure</b>	The vouchers files are properly maintained by nagar parishad and appears to be true and fair.				
3	<b>Audit of Book Keeping</b>	The nagar parishad has properly maintained books of accounts, and records related to daily transactions.			The municipality is following cash basis of accounting which is not prescribed as per MPMAM guidelines.	

**Revised Abstract Sheet for reporting on Audit for Financial Year 2021-22**  
**Nagar Parishad GROTH - Annexure -C**

Sr. No.	Parameters	Description		Observation in Brief	Suggestions
4	<b>Audit of FDR</b>	There exists only one FDR details are already mentioned in the report.		FDRs are on auto renewal mode.	Nil
5	<b>Audit of Tenders/Bids</b>	proper tendering procedures are followed by nagar parishad except.			
6	<b>Audit of Grants &amp; Loans</b>	The records related to grants receipts and payments are properly maintained by nagar parishad.		The grants received by municipality is through proper channel and the payments are made by the municipality for the purpose for which the same is provided by government.	Nil
7	<b>Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another</b>	We didn't came across any such diversion of fund.		We didn't came across any such diversion of fund.	Nil



Seal & Signature of Auditor

NAGAR PARISHAD GAROTH DIST MANDSOUR					
Particulars	1-Apr-2021 to 31.03.2022		Particulars	1-Apr-2021 to 31.03.2022	
			<b>Direct Income</b>		<b>6,08,04,920</b>
			Abulance Kiraya Rec	16,800	
<b>Direct Expense.</b>		<b>5,78,37,521</b>	Anudan	45,30,634	
Advertisment Exp	11,00,906		Avedan Shulk	29,427	
Ambulance Kiraya	45,818		Bajar Bethak	3,55,865	
Audit Exp	2,21,410		Chalit Chochalay	550	
Baghicha Samaghiri	73,500		Deposit Shulk	1,19,000	
Carpet	97,253		DUKAN KIRAYA BAKAYA	84,530	
Cc Tv	5,45,246		Dukan Kiraya Chalu	4,94,136	
Computer Repaire Exp	1,66,856		DUKAN PRIMUM REC	97,58,274	
Deemand	3,79,309		Form Bikri Shulk	7,030	
DISEL	13,34,295		Interest Rec	1,01,352	
Diwali Exp	43,600		Jalkar Bakaya	5,45,109	
Epmyee Provided Fund	5,75,826		JAL KAR Chalu	11,99,514	
Form Exp	1,200		Jcb Kiraya Rec		
Furniture Exp	1,11,097		Marak Smapmondra Sulk	16,100	
Hardware Exp	39,000		Mask Senitizer Sulk	93,540	
Jal Bill Payments	14,20,472		Nal Kaneshkan Shulk	27,100	
Jal Samaghiri Exp	39,08,537		Namantran Shulk	1,53,400	
Jangal Samaghiri	62,778		Orther Income	47,036	
Jcb	7,940		Other Shulk	3,80,84,286	
Kachara Gadi	27,13,984		Pani Tenkar Shulk	23,955	
Kitnashak Samaghiri Exp			Parman Patra Shulk	14,170	
Kovid-19 Exp	20,01,523		Partilip Sulk	170	
MUSTER SALARY	68,86,537		Road Repaire Shulk	78,001	
NAL NIRMAN	8,05,385		Samekit Kar Bakaya	2,20,920	
Other Expenses	65,23,275		Samekit Kar Chalu	1,54,707	
PANTION JAMA	6,29,809		SAMPATI KAR BAKAYA	8,12,771	
Pention Depoaist	57,222		SAMPATI KAR CHALU	5,00,285	
Rent Expenses	2,63,345		Sashan Card Shulk	20	
Repaire Exp	9,20,427		Siksha Upkar Bakaya	1,95,436	
SALARY	1,27,05,375		Siksha Upkar Chalu	1,13,023	
SALARY ADVANCE	11,28,475		STAMP SULK	24,29,713	
Shav Vahan	5,98,975		Stand Leez	1,20,532	
Stationery Expenses	5,20,134		Ukan Parmanpatra	25,000	
Tant Samaghiri Exp	4,29,200		VIKASH UPKAR BAKAYA	1,91,462	
Tata Megik Exp	27,160		Vikash Upkar Chalu	1,07,865	
Telephone Bill	5,453		Vilambh Shulk	1,53,207	
TRAVELING EXP	1,600				
Vidhut Ka Bill	51,92,474				
Vidhut Samaghiri Exp	62,92,125				
<b>Excess of Income over Expenditure</b>		<b>29,67,399</b>			
<b>Total</b>		<b>6,08,04,920</b>	<b>Total</b>		<b>6,08,04,920</b>



NAGAR Parishad Garoth					
For the Period ending 31.03.2022					
Receipt			Payment		
Particular	Amount	Amount	Particular	Amount	Amopunt
<b>opening balance</b>	1,89,81,771	1,89,81,771	Direct expenses		5,78,37,521
<b>Direct Income</b>		6,74,06,757	Advertisement Exp	11,00,906	
Abulance Kiraya Rec	16,800		Ambulance Kiraya	45,818	
Anudan	1,11,32,471		Audit Exp	2,21,410	
Avedan Shulk	29,427		Baghicha Samaghiri	73,500	
Bajar Bethak	3,55,865		Carpet	97,253	
Chalit Chochalay	550		Cc Tv	5,45,246	
Deposit Shulk	1,19,000		Computer Repaire Exp	1,66,856	
DUKAN KIRAYA BAKAYA	84,530		Deemand	3,79,309	
Dukan Kiraya Chalu	4,94,136		DISEL	13,34,295	
DUKAN PRIMUM REC	97,58,274		Diwall Exp	43,600	
Form Bikri Shulk	7,030		Epmyee Provided Fund	5,75,826	
Interest Rec	1,01,352		Form Exp	1,200	
Jalkar Bakaya	5,45,109		Furniture Exp	1,11,097	
JAL KAR Chalu	11,99,514		Hardware Exp	39,000	
Marak Smapmondra Sulk	16,100		Jal Bill Payments	14,20,472	
Mask Senitizer Sulk	93,540		Jal Samaghiri Exp	39,08,537	
Nal Kaneshkan Shulk	27,100		Jangal Samaghiri	62,778	
Namantran Shulk	1,53,400		Jcb	7,940	
Orther Income	47,036		Kachara Gadi	27,13,984	
Other Shulk	3,80,84,286		Kovid-19 Exp	20,01,523	
Pani Tenkar Shulk	23,955		MUSTER SALARY	68,86,537	
Parman Patra Shulk	14,170		NAL NIRMAN	8,05,385	
Partilip Sulk	170		Other Expenses	65,23,275	
Road Repaire Shulk	78,001		PANTION JAMA	6,29,809	
Samekit Kar Bakaya	2,20,920		Pention Depoast	57,222	
Samekit Kar Chalu	1,54,707		Rent Expenses	2,63,345	
SAMPATI KAR BAKAYA	8,12,771		Repaire Exp	9,20,427	
SAMPATI KAR CHALU	5,00,285		SALARY	1,27,05,375	
Sashan Card Shulk	20		SALARY ADVANCE	11,28,475	
Siksha Upkar Bakaya	1,95,436		Shav Vahan	5,98,975	
Siksha Upkar Chalu	1,13,023		Stationery Expenses	5,20,134	
STAMP SULK	24,29,713		Tant Samaghiri Exp	4,29,200	
Stand Leez	1,20,532		Tata Megik Exp	27,160	
Ukan Parmanpatra	25,000		Telephone Bill	5,453	
VIKASH UPKAR BAKAYA	1,91,462		TRAVELING EXP	1,600	
Vikash Upkar Chalu	1,07,865		Vidhut Ka Bill	51,92,474	
Vilambh Shulk	1,53,207		Vidhut Samaghiri Exp	62,92,125	
			<b>Capital Exepnditure</b>		<b>1,03,83,973</b>
			Building	4,46,833	
			Cc Road Nirman	86,84,707	
			Cement Purchase	3,71,949	
			Nirman	8,80,484	
			<b>Current Liability payment</b>		<b>18,24,997</b>
			Amanat	11,66,683	
			Gst Payment	1,91,398	
			Income Tax	1,58,556	
			TDS PAYMENT	3,08,360	
			Closing Bank Balance		1,63,42,037
<b>Total</b>		<b>8,63,88,528</b>	<b>Total</b>		<b>8,63,88,528</b>

0.00





## **Nagar Parishad Garoth**

### **Bank Reconciliation Statement as on 31st March,2022**

<b>Particulars</b>		
<b>Balance as per Book</b>		
<b>SBI Branch Garoth</b>	<b>64,58,170</b>	
Satpuda Narmada Kshetriya Gramin Bank	<b>14,66,806.00</b>	
Satpuda Narmada Kshetriya Gramin Bank-FDR	<b>25,00,000.00</b>	
Satpuda Narmada Kshetriya Gramin Bank-FDR	<b>20,53,870.00</b>	
State Bank of Indore Branch Garoth-FDR	<b>1,19,383.00</b>	
Jila Sahkari Kendriya Bank Branch Garoth	<b>7,22,733.00</b>	
AU Bank Shamgarh	<b>10,786.00</b>	
State Bank of Indore Branch Garoth-FDR	<b>2,50,289.00</b>	
FC FDR	<b>12,60,000.00</b>	
SBI FDR Adhosaranchna	<b>15,00,000.00</b>	
<b>Balance as per Bank Statement -As per Nagar Parishad</b>		<b>1,63,42,037.00</b>
<b>Total (Rs.)</b>	<b>1,63,42,037.00</b>	<b>1,63,42,037.00</b>
		<b>0.00</b>

