

STATUTORY AUDIT OF

NAGAR PARISHAD BHESODA MANDI

DISTRICT MANDSAUR

FOR THE YEAR 2022-2023

Audited By:-


PANKAJ MOHTA & CO.
CHARTERED ACCOUNTANTS

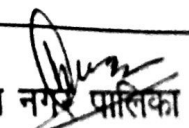
H.O.- 9, M.G. ROAD, NAGDA

B.O.-228, GIRIRAJ HERITAGE, TEEN BATTI CHOURAHA, UJJAIN

B.O.-BHOPAL

B.O.-INDORE




मुख्य नगर पालिका अधिकारी
नगर परिषद भैसोदा
जिला मन्दासौर (म० प्र०)



Pankaj Mohla & Co

Chartered Accountants
Partner - C A Manish Jain

AUDITOR'S REPORT

REPORT ON FINANCIAL STATEMENTS

We have audited the accompanying Receipt & Payments and Income & Expenditure account of **NAGAR PARISHAD, BHESODA DISTRICT MANDSAUR** for the year ended 31st March 2023.

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 judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of Internal control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentations of the financials statements that give a true and fair view and are free from material misstatements, whether due to fraud or error.

AUDITOR'S RESPONSIBILITY

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

AUDITOR'S OPINION

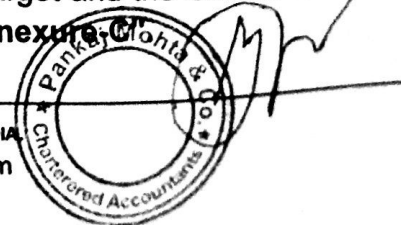
In our opinion and to the best of our information and according to the explanation given to us, the aforesaid Receipts & Payments Accounts are in agreement with the books of accounts maintained at the office of **Nagar Parishad, Bhesoda** subject to the following observations:

1. We report the following Observations/Discrepancies/ Inconsistencies. As per General Observations in "**Annexure-A**".
2. The Observations/Discrepancies/Inconsistencies observed in regards with the scope of audit have been detailed out in "**Annexure-B**".
3. Details regarding Revenue Collections against the Budgeted Target and the Growth attained during the year in comparison to previous year are given in "**Annexure-C**".

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जिला मन्दसौर (म० प्र०)

227, Heritage Tower, NEAR DAWA BAZAR, Ujjain 456 010 (M.P.), INDIA
Mob. +91 8962226123 E-mail: manishj2512@gmail.com

Manish Jain





Pankaj Mohta & Co

Chartered Accountants
Partner - CA Manish Jain

4. Subject to the above:-

- We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of audit
- In our opinion, proper books of accounts have been kept by the above centre as far as appears from our examination of such books.
- 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 Receipt & Payment account and income & Expenditure Account of the Bhesoda Nagar Parishad for the year ended 31 March 2023.

Place: - Ujjain

Date: - 11th Oct' 2023

For Pankaj Mohta & Co.
Chartered Accountants



CA Manish Jain
Partner
(M. No.424326)
(FRN. 007989C)

मुख्य नगर प्रालिका अधिकारी
नगर परिषद भैसोदा
जिला मन्दसौर (म० प्र०)

BHESODAMANDI NAGAR PARISHAD

ANNEXURE-A

GENERAL OBSERVATION

- The Income & Expenditure account attached to the report has been prepared on cash basis.
- The Nagar Parishad has not provided us the TDS and GST Return for the purpose of Audit. Hence we are unable to comment on the same.
- Fixed Asset Register is not properly maintained by the Parishad. They entered only immovable Property details in Fixed Assets Register but in case of Movable Property the details of the same is simply entered in Store Register. Hence we are unable to verify Fixed Assets physically. It is suggested that movable property details should also entered in FA Register. Further we also suggested that serial number should be mentioned on each and every Fixed Assets.
- The Parishad is not taking Performance Guarantee 25% of contract value before suing work order.
- It is suggested that Parishad should book the Receipt and Payments entries on daily basis.
- It is suggested that quotations should be taken here on letter head or properly sealed and signed by the supplier.
- I suggested that closing balance of Cash Register and Closing Balance of cash in hand along with Cash at bank should be reconciled on fortnight basis.
- Attendance Biometric Machines not in working condition and attendance is taken manually. It is suggested to repair the same.
- Due to unavailability of opening balances we are not able to calculate the depreciation amount.
- Our audit report is based on the basis of data provided to us for verification purpose.

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- Bifurcation of Revenue and Capital grant not available to us. in the absence of any specific information we are unable to add the same in Income and Expenditure Account.
- No log book has been provided to us for verification of Fire Fighter Expenses.
- Details of Budgets not provided to us.
- Chungi Kshatipurti, Yatrikar and Mudrank Shulk received from 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.
- Due to un-availability of opening balances figures of Assets and liabilities Balance sheet cannot be prepared for the period 2022-23.

Place: - Ujjain
Date: - 11th Oct'2023



For Pankaj Mohta & Co.
Chartered Accountants

CA Manish Jain
Partner

(M. No.424326)
(FRN. 007989C)

(Rind)

(Signature)
 मुख्य नगर पालिका अधिकारी
 नगर परिषद भैंसोदा
 जिला मन्दसौर (म० प्र०)

NAGARI NAGAR PARISHAD

ANNEXURE-B

(1) AUDIT OF REVENUE

	INDICATORS	OBSERVATIONS	REMARKS
1.	The Auditor is responsible for audit of revenue from various sources.	We have audited all the sources of revenue by applying sample test check basis. The Details of various sources have been reported in Annexure 'B1' annexed to this report.	Audit of revenue has been conducted on sample basis from the vouchers, challan book, receipt books, daily collection register provided for the purpose of audit.
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 the sources of revenue from various sources, by applying sample test check basis from the counterfoils of the receipt books, challan books and found that, the money received has been duly deposited in respective bank account.	The same has been duly deposited in bank account.
3	Percentage of Revenue Collection Increase/decrease in various heads in property tax, SamekitKar, ShikshaUpkar, NagriyaVikasUpkar&	The details regarding Increase/Decrease in revenue collection in various heads in property Tax, Samekit Kar, Shiksha upkar, Nagri vikas upkar and other taxes compare to previous	Decrease in revenue collection has been found in all taxes collection. ULB should focus on timely realisation of due revenue.

Rinder

मुख्य नगरपालिका अधिकारी

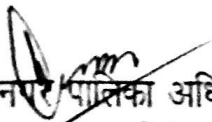
नगर परिषद भैसोदा

जिला मन्सौर (म. प्र.)




	Other Tax as compared to previous year shall be part of Audit Report.	year have been reported in Annexure "B2" annexed to this report.	
4	Delay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO.	During the course of audit we did not found delay in depositing revenue.	On verification of the records on sample basis, We didn't came across any delay in depositing revenue in bank.

	INDICATORS	OBSERVATIONS	REMARKS						
5	Entries in Cash Book should be verified.	<p>We have verified the entries reported in the cash book by applying sample test checks .We found some irregularities in posting of the income and expenditures under respective heads. The details regarding the irregularities found are as follows:-</p> <table><tr><th>S.No.</th><th>Particulars</th></tr><tr><td>1</td><td>Sampatti Kar of Rs.1241 Not accounted in Cash Book of on 24.06.2022.</td></tr><tr><td>2</td><td>Vivid Shulk of Rs.10 Not Accounted In Total Of Cash Book on 23.06.2022.</td></tr></table>	S.No.	Particulars	1	Sampatti Kar of Rs.1241 Not accounted in Cash Book of on 24.06.2022.	2	Vivid Shulk of Rs.10 Not Accounted In Total Of Cash Book on 23.06.2022.	The posting of receipts and payment should be done under proper heads.
S.No.	Particulars								
1	Sampatti Kar of Rs.1241 Not accounted in Cash Book of on 24.06.2022.								
2	Vivid Shulk of Rs.10 Not Accounted In Total Of Cash Book on 23.06.2022.								



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		3	Vivid Shulk of Rs.80 Not Accounted In Total Of Cash Book on 06.12.2022.	
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.	Budget details have not been provided for the purpose of verification.		In the absence of budgeted figures we are unable to comment on monthly and quarterly recovery against targets. However we suggest to prepare budget on actual basis after considering the actual revenue collection made by the parishad.

	INDICATORS	OBSERVATIONS	REMARKS
7	The Auditor shall verify the interest income from FDR and verify that interest income is duly & timely recorded in Cash Book.	As per the details provided during the course of audit we found that parishad did not held any FDR during the period under audit.	We suggest that current and saving accounts should be linked with Auto 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.
8	The Cases were मुख्य नगर प्रजिका अधिकारी नगर परिषद बैसोदा जिला मन्दसौर (म० प्र०)	There exists no investments during the period under	Municipal is

Rishabh



investments are made on lesser interest rates shall be brought to the notice of Commissioner/CMO.	audit.	bearing interest loss by not keeping its funds in auto sweep account. As a ULB it receives huge fund and the same is utilized over a span of time in instalments, So if the account is auto sweep optimum utilization of such funds can be done.
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(2) AUDIT OF EXPENDITURE

	INDICATORS	OBSERVATIONS	REMARKS
1	The auditor is responsible for audit of expenditure under all the schemes.	Audit of Expenditure is carried on by us by applying sample test check basis.	The Discrepancies observed have been mentioned in schedule general observations (Annexure B-4) attached to the report.
2	Auditor is responsible for checking the entries in Cash Book & Verifying them from relevant vouchers.	We have checked and verified cash book entries with the relevent vouchers and discrepancies are mentioned in general observations. (Annexure-A)	It is advisable that proper procedure should follow before releasing payment.
3	Auditor shall check balance of the Cash	We have verified the balance of the cash book. Errors had been identified regarding posting of	The posting of the expenses should be

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	Book & guide the accountant to rectify the errors.	expenses incurred in wrong head. The errors identified during our audit based on sample test check method have been made rectified in the books of accounts by instructing accountant.	done in correct head.
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.	We have verified all the expenditures as provided to us and found satisfactory except reported in General Observation (Annexure-A)	We didn't came across any over payment which should be brought to the notice of CMO.
5	Auditor shall verify that expenditure is accordance with the guidelines directives act and rules issued by government of India.	We have verified all the expenditures as provided to us and found satisfactory except reported in General Observation (Annexure-A)	No major discrepancies were observed.
6	During the audit financial propriety shall also be checked. All the expenditure should be supported by financial administrative sanctions.	We have verified the financial propriety on sample test check basis and not observed any deviation.	As regards to the financial propriety we did not came across any such expense which had been incurred in excess.

(Signature)

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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 had been incurred without obtaining permission from the relevant sanctioning authority.	No Discrepancies found.
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.	No Utilisation certificate provided to us for verification purpose.	As per the discussion with authorized person we came to know that ULB issues utilization certificate whenever it has been asked from higher authorities. ULB should ensure that expenses are line with their projections.



(Signature)

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(3)AUDIT OF BOOK KEEPING

	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, Store registers maintained and provided by the municipality for the purpose of audit and found some discrepancies as mentioned in the notes to accounts attached to this report.	The Books of accounts and records as provided by municipality for the purpose of audit has been verified. Municipality has not maintained proper records regarding SD, EMD i.e. As on today no such register or list is available which shows the SD amount or EMD amount payable to various contractors. The Fixed Asset register showing the capital assets generated during past years and during the current year is not maintained. It is hereby suggested to strictly complete these registers and maintain properly.
2	Auditor shall verify that all the books of accounts and stores are maintained as per Accounting Rules	The books of accounts are being maintained in Double Entry Accounting System by applying cash system of	The ULB should take necessary actions so that the various registers maintained be update timely

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जिला मन्दसौर (म० प्र०)



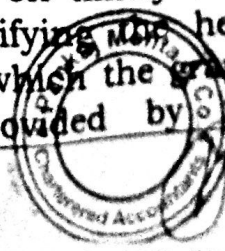
	applicable to ULB, any discrepancies observed should be brought into notice.	Accounting. Totalling errors were identified in daily revenue register, the same were made rectified.	manner,
3	The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances. All the cases of non-recovery shall be specifically mentioned in the audit report.	During the course of audit, we found that no advance register is being prepared and maintained by the municipality for their internal records because they are rarely giving any advance to its employee(s).	As regards to non-recovery, No such instances were observed.
4	The auditor shall verify that all the temporary advances have been fully recovered.	During the course of audit, we found that no advance register is being prepared and maintained by the municipality for their internal records because they are rarely giving any advance to its employee(s).	As regards to non-recovery, No such instances were observed.
5	Bank Reconciliation Statement shall be verified from the records of ULB & the bank concerned.	Municipality is preparing bank reconciliation statements for its bank accounts. The same are annexed to this report in Annexure "B3" .	Municipality should reconcile its bank accounts on monthly basis.
6	Auditor shall be responsible for verifying the entries	We have verified the entries in the grant register on sample basis	Municipality should enquire on timely basis for clarifying the head under which the grants are provided by the

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जिला मन्दसौर (म० प्र०)



	in the grant register. The Receipt & payments of grants shall be duly verified from the entries in the Cash Book.	and no major discrepancies were observed. Details have been annexed to this report in Annexure "B4" .	government.
7	The Auditor shall verify the fixed assets register from the records & the discrepancies shall be brought to the notice of CMO.	During the course of audit we observed that the Fixed Asset register is not properly maintained by the parishad, only quantitative figures are available and records regarding the value of these Fixed assets are not mentioned. The fixed asset register regarding capital work or construction of infrastructural assets like Road, Building etc. is not maintained by the ULB.	Fixed Assets of the ULB should be marked and its recording in Register must be done. And there should be system of providing depreciation on all depreciable Fixed assets by the municipality.
8	The auditor shall reconcile the accounts of receipt and payments especially for project funds.	We have reconciled the account of receipts and payments of the project fund.	No Discrepancies observed

(4) AUDIT OF FDR

	INDICATORS	OBSERVATIONS	REMARKS
1	The auditor is responsible for audit of all FDR & TDR.	As per Details provided to us Parishad is not holding any bank Fixed Deposit during the year under audit. मुख्य नगरपालिका अधिकारी नगर प्रविषद भैसोदा जिला मन्दसौर (म. प्र.)	As per the information provided for the purpose of audit, No FDR had been held by parishad during the

			year under audit.
2	Auditor shall ensure that proper records of FDR are maintained and all renewals are timely done.	As per Details provided to us Parishad is not holding any bank Fixed Deposit during the year under audit.	As per the information provided No FDR had been held by the parishad.
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.	As per Details provided to us Parishad is not holding any bank Fixed Deposit during the year under audit.	As per the information provided No FDR had been held by the parishad.
4	Interest earned on FDR shall be verified from entries in the Cash Book.	As per Details provided to us Parishad is not holding any bank Fixed Deposit during the year under audit.	As per the information provided No FDR had been held by the parishad.

(5) AUDIT OF TENDER/BIDS

	INDICATORS	OBSERVATIONS	REMARKS
1	The auditor is responsible for audit of all tenders/bids invited by ULB.	We have audited the tenders/ bids invited by the ULB on sample test check basis, and no contraventions or exceptions were noticed during the course of audit.	No Discrepancies found.
2	Auditor shall check whether competitive tendering procedures are followed for all	By applying Sample Test Check basis, We found that competitive tendering procedures मुख्य नगरपालिका अधिकारी	No Discrepancies were found.

Prindya

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जिला मन्दसौर (म० प्र०)



	bids.	are followed by the municipality except in the cases where only one bidder was involved in the bidding process.	
3	Auditor shall verify that receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.	No, the same has been verified and discrepancies have been mentioned in General observation (Annexure-A).	No discrepancies were observed.
4	The bank guarantee, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing bank.	As per the information provided during the course of audit, No bank guarantees have been received by the parishad.	Not Applicable
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.	As per the information provided during the course of audit, No bank guarantees have been received by the parishad.	Not Applicable
6	The cases of extension of BG shall	As per the information provided during the	Not Applicable

(Signature)


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नगर परिषद भैसोदा
जिला मन्दसौर (म० प्र०)



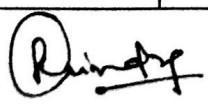
be brought to the notice of Commissioner/CMO proper guidance to extend the BG shall also be given to ULB.	course of audit, No bank guarantees have been received by the parishad.	
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(6) AUDIT OF GRANTS & LOANS

	INDICATORS	OBSERVATIONS	REMARKS
1	Auditor is responsible for audit of Grants given by CG and its utilization.	We have audited various grants received from the Central government during the year covered under the audit. Details of grant received under various head have been annexed to this report in Annexure "B4" .	Utilisation Certificate has not been provided to us for Verification.
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. Details of grant received under various head have been annexed to this report in Annexure "B4" .	Utilisation Certificate has not been provided to us for Verification.
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	Neither Assets/ Physically infrastructure has been generated out of Loan taken	Nil


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 जिला मन्दसौर (म० प्र०)





	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.		
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.	Details provided to us is not sufficient to bifurcate the grant between capital or revenue nature. Hence we are unable to comment on the same.	Systematic record providing bifurcation of grant/receipts/loans to revenue and capital expenditure and from one scheme/project to another should be maintained by the parishad..

Place: - Ujjain
Date: - 11th Oct' 2023



For Pankaj Mohta & Co.
Chartered Accountants

CA Manish Jain
Partner
(M. No.424326)
(FRN. 007989C)

Rindya

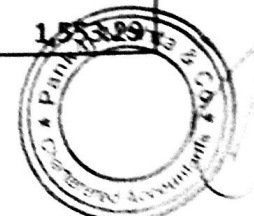
मुख्य नगर पालिका अधिकारी
नगर परिषद भैसोदा
जिला मन्दसौर (म० प्र०)

नगर परिषद – भैंसोदा, जिला मंदसौर (म.प्र.)
आय व्यय पत्रक

1 अप्रैल 2022 से 31 मार्च 2023 तक

व्यय	राशि	राशि	आय	राशि	राशि
स्थापना व्यय		87,09,699.00	नगर पालिका कर व दर		1,86,80,443.00
सामान्य प्रशासन वेतन एवं भत्ता (स्थाई)	43,53,636.00		सम्पत्ति कर चालू	3,87,908.00	
अस्थाई सामान्य प्रशासन वेतन (दैनिक वेतन भोगी)	7,93,939.00		चुंगी क्षतिपूर्ति अनुदान	1,82,92,535.00	
अस्थाई सफाई	18,39,457.00		प्रभार एवं शुल्क		13,60,383.00
अस्थाई विभिन्न कार्य (मस्टर)	8,71,646.00		विकास शुल्क	3,04,153.00	
जनसेवक वेतन	1,47,600.00		मुद्रांक शुल्क	5,98,752.00	
एक्स ग्रसिया/अर्जित अवकाश वेतन/ग्रेच्युटी/ एरियर	2,13,269.00		विविध शुल्क	2,59,478.00	
अशंदायी पेंशन	4,90,152.00		टेण्डर शुल्क	1,98,000.00	
प्रशासनिक व्यय		15,25,004.00	जलकर से प्राप्तिया		7,59,202.00
समाचार पत्र व्यय, विज्ञापन, विज्ञप्ति	3,94,232.00		जल कर चालू	7,59,202.00	
फोटोकॉपी/ स्टेशनरी/ छपाई	2,17,950.00		विविध/ अन्य		3,61,952.29
टेलिफोन व इंटरनेट खर्च	1,288.00		बैंको से ब्याज प्राप्त	3,60,399.00	
कार्यालय व्यय	77,676.00		टोटलिंग मिस्टेक	1,55,829.00	
कम्प्यूटर रिपेरिंग (टोनर रिफिलिंग सी.सी.टी.वी. आदि)	16,930.00				
यात्रा भत्ता	4,98,800.00				

मुख्य नगर पालिका अधिकारी
नगर परिषद भैंसोदा
जिला मंदसौर (म.प्र.)



ऑनलाईन कार्य	1,75,500.00	
कार्यालय विद्युत बिल	42,278.00	
प्रोफेशनल फीस (अंकेक्षण शुल्क, इत्यादि)	1,00,350.00	
		1,05,76,484.00
संचालन एवं संधारण		
स्ट्रीट लाइट मरम्मत एवं संधारण	1,73,010.00	
विद्युत प्रवाह खर्च बिल स्ट्रीट लाइट	7,45,000.00	
स्ट्रीट लाइट सामग्री क्रय	13,79,421.00	
विद्युत सामग्री क्रय	3,770.00	
जलप्रदाय बिलचिंग पाउडर	3,51,674.00	
विद्युत प्रवाह खर्च बिल जलप्रदाय	21,63,000.00	
हैण्ड पम्प मरम्मत	51,395.00	
जलप्रदाय मरम्मत एवं संधारण	1,89,586.00	
जलप्रदाय सामग्री	1,68,353.00	
जलप्रदाय मोटर क्रय	80,887.00	
कूप मरम्मत संधारण	2,812.00	
सफाई सामग्री (डस्टपीन कय)	4,82,568.00	
स्वच्छता मरम्मत संधारण 15 वां वित्त	78,400.00	
स्वच्छता मरम्मत संधारण व्यय	74,150.00	
स्वच्छता विविध गतिविधिया	78,062.00	
स्वच्छता कीटनाशक सामग्री/फिनाइल/जीपीपी पाउडर	31,97,534.00	
स्वच्छता सर्वेक्षण	68,502.00	

Rindya

मुख्य नगर पालिका अधिकारी
नगर परिषद भैंसोदा
जिला मन्दसौर (म० प्र०)



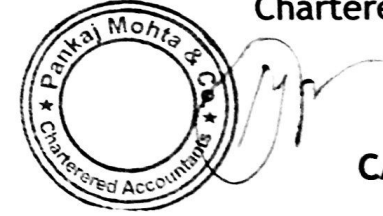
डीजल व्यय	7,16,159.00				
जेसीबी कार्य	2,86,841.00				
वाहन मरम्मत एवं संधारण	2,85,360.00				
बचत		3,50,793.29			
योग		2,11,61,980.29	योग		2,11,61,980.29

WE CONFIRM THE CORRECTNESS OF
ABOVE INFORMATION

AS PER OUR REPORT EVEN DATE ANNEXUED

FOR NAGAR PARISHAD BHESODAMANDI DIST. MANDSAUR

FOR : PANKAJ MOHTA & CO.
Chartered Accountants



CA MANISH JAIN
(PARTNER)
M.No. 424326
F.R.N. 007989C

UDIN: → 23424326 BG7FJP8900
PLACE: UJJAIN
DATE: 11-10-2023

(Signature)

(Signature)
मुख्य नगरपालिका अधिकारी
नगर परिषद भैसोदा
जिला मन्दसौर (म० प्र०)

नगर परिषद - भैंसोदा, जिला मंदसौर (म.प्र.)
प्राप्ति एवं भुगतान खाता
1 अप्रेल 2022 से 31 मार्च 2023 तक

प्राप्तियां	अनु. कं.	राशि	भुगतान	अनु. कं.	राशि
प्रारम्भिक शेष			भुगतान		
रोकड़ बचत			स्थापना व्यय	(क)	87,09,699.00
बैंक बचत		9570214.38	प्रशासनिक व्यय	(ख)	15,25,004.00
एफ.डी.आर		-	सहायता, अंशदान एवं अनुग्रह राशि	(ग)	-
प्राप्तियां			संचालन एवं संधारण	(घ)	1,05,76,484.00
नगर पालिका कर व दर	(क)	1,86,80,443.00	पूँजीगत व्यय	(ङ)	86,73,640.00
किराया एवं प्रिमियम	(ख)	-	ऋण, अग्रिम एवं विविध व्यय	(च)	10,49,962.10
प्रभार एवं शुल्क	(ग)	13,60,383.00			
जलकर से प्राप्ति	(घ)	7,59,202.00			
अनुदान, अंशदान एवं क्षतिपूर्ति	(ङ)	2,74,51,863.00			
विविध / अन्य	(च)	3,61,952.29			
			अंतिम शेष:-		
			रोकड़ बचत		
			बैंक बचत (Schedule "A")		2,76,49,268.57
			एफ.डी.आर (Schedule "B")		-
योग		5,81,84,057.67	योग		5,81,84,057.67

WE CONFIRM THE CORRECTNESS OF
ABOVE INFORMATION

FOR NAGAR PARISHAD BHESODAMANDI DIST. MANDSAUR

AS PER OUR REPORT EVEN DATE ANNEXUED

FOR : PANKAJ MOHTA & CO.
Chartered Accountants



CA MANISH JAIN
(PARTNER)
M.No. 424326
F.R.N. 007989C

PLACE:UJJAIN
DATE: 11-10-2023

UDIN:-> 23424326BG7FJP8900

Rindya

मुख्य नगर पालिका अधिकारी
नगर परिषद भैंसोदा
जिला मन्दसौर (म० प्र०)

नगर परिषद – भैंसोदा, जिला मंदसौर (म.प्र.)

वर्ष 2022-23 की प्राप्तियां

अनु.क्र.	प्राप्ति शीर्ष	राशि
	प्रारम्भिक शेष	-
(क)	नगर पालिका कर व दर	
1	सम्पत्ति कर चालू	3,87,908.00
2	चुंगी क्षतिपूर्ति अनुदान	1,82,92,535.00
	यौग (क)	1,86,80,443.00
(ख)	परिषद की संपत्तियों से प्राप्त किराया एवं प्रिमियम	
		-
	यौग (ख)	-
(ग)	प्रभार एवं शुल्क	
1	विकास शुल्क	3,04,153.00
2	मुद्रांक शुल्क	5,98,752.00
3	विविध शुल्क	2,59,478.00
4	टेण्डर शुल्क	1,98,000.00
	यौग (ग)	13,60,383.00
(घ)	जलकर से प्राप्तियां	
1	जल कर चालू	7,59,202.00
	यौग (घ)	7,59,202.00



Rohini

मुख्य नगर पालिका अधिकारी
नगर परिषद भैंसोदा
जिला मन्दसौर (म० प्र०)

(इ)	अनुदान, अंशदान एवं क्षतिपूर्ति	
1	मुलभूत अनुदान	41,13,218.00
2	राज्य वित्त आयोग	30,16,000.00
3	15 वां वित्त आयोग	98,99,645.00
4	सड़क मरम्मत अनुदान	30,90,000.00
5	कायाकल्प	31,00,000.00
6	विविध अनुदान	75,000.00
7	SDRF अनुदान	41,58,000.00
योग (इ)		2,74,51,863.00
(च)	विविध/ अन्य	
1	बैंको से ब्याज प्राप्त	3,60,399.00
2	टोटलिंग मिस्टेक	1,553.29
योग (च)		3,61,952.29
कुल योग:- (क) से (च) तक		4.86.13.843.29



Rindye

मुख्य नगर पालिका अधिकारी
नगर परिषद भैसोदा
जिला मन्दासौर (मं. प्र.)

नगर परिषद - भैंसोदा, जिला मंदसौर (म.प्र.)

वर्ष 2022-23 के व्यय

अनु.क्र.	भुगतान शीर्ष	राशि
(क)	स्थापना व्यय	
1	सामान्य प्रशासन वेतन एवं भत्ता (स्थाई)	43,53,636.00
2	अस्थाई सामान्य प्रशासन वेतन (दैनिक वेतन भोगी)	7,93,939.00
3	अस्थाई सफाई	18,39,457.00
4	अस्थाई विभिन्न कार्य (मस्टर)	8,71,646.00
5	जनसेवक वेतन	1,47,600.00
6	एक्स ग्रसिया/अर्जित अवकाश वेतन/ग्रेच्युटी/ एरियर	2,13,269.00
7	अशंदायी पेंशन	4,90,152.00
	योग (क)	87,09,699.00
(ख)	प्रशासनिक व्यय	
1	समाचार पत्र व्यय, विज्ञापन, विज्ञप्ति	3,94,232.00
2	फोटोकॉपी/स्टेशनरी/छपाई	2,17,950.00
3	टेलिफोन व इंटरनेट खर्च	1,288.00
4	कार्यालय व्यय	77,676.00
5	कम्प्युटर रिपेरिंग (टोनर रिफिलिंग सी.सी.टी.वी. आदि)	16,930.00
6	यात्रा भत्ता	4,98,800.00
7	ऑनलाईन कार्य	1,75,500.00
8	कार्यालय विद्युत बिल	42,278.00
9	प्रोफेशनल फीस (अंकेक्षण शुल्क, इत्यादि)	1,00,350.00
	योग (ख)	15,25,004.00
(ग)	सहायता, अंशदान एवं अनुग्रह राशि	
		-
	योग (ग)	-
(घ)	संचालन एवं संधारण	
(i)	सार्वजनिक सुरक्षा	
1	स्ट्रीट लाइट मरम्मत एवं संधारण	1,73,010.00
2	विद्युत प्रवाह खर्च बिल स्ट्रीट लाइट	7,45,000.00
3	स्ट्रीट लाइट सामग्री क्रय	13,79,421.00
4	विद्युत सामग्री क्रय	3,770.00
	योग (i)	23,01,201.00
(ii)	जलप्रदाय	
1	जलप्रदाय बिलचिंग पाउडर	3,51,674.00
2	विद्युत प्रवाह खर्च बिल जलप्रदाय	21,63,000.00
3	हैंड पम्प मरम्मत	51,395.00
4	जलप्रदाय मरम्मत एवं संधारण	1,89,586.00
5	जलप्रदाय सामग्री	1,68,353.00
6	जलप्रदाय मोटर क्रय	80,887.00
7	कूप मरम्मत संधारण	2,812.00
	योग (ii)	30,07,707.00



Pindz

मुख्य नगर प्रालिका अधिकारी
नगर परिषद भैंसोदा
जिला मंदसौर (म. प्र.)

(iii)	स्वच्छता	
1	सफाई सामग्री (डस्टपीन कय)	4,82,568.00
2	स्वच्छता मरम्मत संधारण 15 यां वित्त	78,400.00
3	स्वच्छता मरम्मत संधारण व्यय	74,150.00
4	स्वच्छता विविध गतिविधिया	78,062.00
5	स्वच्छता कीटनाशक सामग्री/फिनाइल/जीपीपी पाउडर	31,97,534.00
6	स्वच्छता सर्वेक्षण	68,502.00
7	डीजल व्यय	7,16,159.00
8	जेसीबी कार्य	2,86,841.00
9	वाहन मरम्मत एवं संधारण	2,85,360.00
	योग (iii)	52,67,576.00
	योग (घ)	1,05,76,484.00
(इ)	पूँजीगत व्यय	
(i)	निर्माण एवं मरम्मत	
1	सडक/नाली निर्माण	4,99,197.00
2	सडके/नाली मरम्मत	4,13,964.00
3	ट्रेचिंग ग्राउंड (तालाब की पाल मिट्टी कार्य)	1,50,035.00
4	स्पीड ब्रेकर कय	8,30,549.00
5	नाला निर्माण	32,53,311.00
6	कार्यालय में एल्युमिनियम सेक्शन	61,825.00
7	सीसी रोड व पुलिया निर्माण	25,09,342.00
8	जी.एस.टी. कटौत	2,15,522.00
9	आयकर कटौत	2,40,147.00
	योग (i)	81,73,892.00
(ii)	सम्पत्ति कय	
1	अलमारी/फर्नीचर कय	36,500.00
2	कम्प्युटर/प्रिंटर कय	3,95,137.00
3	जीपीएस डिवाइस कय	38,644.00
4	वाटर कुलर	29,467.00
	योग (ii)	4,99,748.00
	योग (इ)	86,73,640.00
(च)	ऋण, अग्रीम एवं विविध व्यय	
1	सार्वजनिक प्रदर्शनी, मेला, उत्सव, कार्यक्रम आदि	2,47,168.00
2	दीपावली, दशहरा व अन्य सत्कार समारोह	1,33,032.00
3	लाडली बहन	15,060.00
4	टेचिंग ग्राउंड भुमि आवंटन हेतु जमा	10,000.00
5	मुख्यमंत्री जनसेवा	27,500.00
6	निर्वाचन (मतदान केन्द्र)	4,28,235.00
7	कर्मचारी सह बीमा बचत (ESIC)	26,462.00
8	बैंक चार्ज	1,138.10
9	टोटलिंग मिस्टेक	3,686.00
10	विविध व्यय	1,57,681.00
	योग (च)	10,49,962.10
	योग (क) से (च) :-	3,05,34,789.10



Randy

मुख्य नगर पालिका अधिकारी
नगर परिषद भैंसोदा
जिला मन्दसौर (म० प्र०)

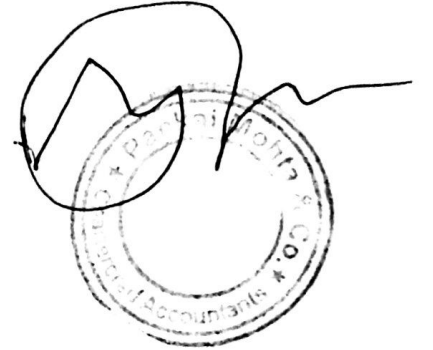
SCHEDULE-A

नगर परिषद — भैंसोदा, जिला मंदसौर (म.प्र.)

31-03-2023 की स्थिति में

बैंक विवरण पत्रक

कं.	बैंक का नाम	खाता कं.	बैंक शेष
1	एक्सिस बैंक	919010082896795	24,639.00
2	सेन्ट्रल बैंक आफ इंडिया	3891869687	25,21,281.96
3	सेन्ट्रल बैंक आफ इंडिया	2275084449	2,22,46,125.61
4	सेन्ट्रल बैंक आफ इंडिया	5120205755	28,56,933.56
योग			2,76,48,980.13



(Signature)

मुख्य नगर पालिका अधिकारी
नगर परिषद भैंसोदा
जिला मंदसौर (म० प्र०)

NAGAR PARISHAD BHESODAMANDI, DISTRICT MANDSAUR

Comparative chart as required by Scope head 1 (subhead 3)

ANNEXURE 'B2'

Particulars	2022-23 (Actual)	2021-22 (Actual as per audit report provided)	Growth Percentage
Property tax Current Year and receivable	387908.00	0.00	#DIV/0!
Property tax Previous Year	0.00	0.00	#DIV/0!
Samekitkar Current Year	0.00	0.00	#DIV/0!
Samekitkar Previous Year	0.00	0.00	#DIV/0!
ShikshaUpkar Current Year	0.00	0.00	#DIV/0!
ShikshaUpkar Previous Year	0.00	0.00	#DIV/0!
Water Tax Current Year and receivables	759202.00	228795.00	231.83%
Phataka market rashi	0.00	62000.00	-100.00%
Corona mask charges	0.00	4500.00	-100.00%
Other receipts	259478.00	196595.00	31.99%

NOTE: Negative figure in above percentage column shows decrease in taxes collection as compared to previous year and vice versa.

WE CONFIRM THE CORRECTNESS OF
ABOVE INFORMATION

AS PER OUR REPORT EVEN DATE ANNEXUED

FOR NAGAR PARISHAD BHESODAMANDI DIST. MANDSAUR

FOR : PANKAJ MOHTA & CO.
Chartered Accountants



CA MANISH JAIN
(PARTNER)
M.No. 424326
F.R.N. 007989C

PLACE:UJJAIN
DATE: 11-10-2023

R. Indre

[Signature]
मुख्य नगर पंचायत अधिकारी
नगर पंचायत बहोदा
जिला मन्सौर (म.प्र.)

नगर परिषद – भैंसोदा, जिला मंदसौर (म.प्र.)
बैंक समाधान पत्रक

ANNEXURE-B3

Mar-23

विवरण	बैंक	दिनांक एवं पत्र कं.	राशि
रोकड पुस्तक अनुसार शेष			2,76,49,268.57
जोड़े –			
Sampatti Kar Not accounted in Cash Book.		24.06.2022	1,241.00
Vivid Shulk Not Accounted In Total Of Cash Book.	Cal . Mistake.	23.06.2022	10.00
Vividh Shulk Calculation Mistake	Cal . Mistake.	24.08.2022	60.00
Rahul Double Paid (06.08.2022)	Cal . Mistake.	02.09.2022	3,150.00
National Festival Sweets Ka Bhugtan	Cal . Mistake.	20.09.2022	200.00
Balance Forwarding Mistake	Cal . Mistake.	21.09.2022	400.00
Balance Forwarding Mistake	Cal . Mistake.	24.09.2022	36.00
Vividh Shulk Not accounted In Cash Book	RECEIVED NOT EN	06.12.2022	80.00
Expenses Side Total Mistake	Cal . Mistake.	15.02.2022	90.00
घटायें –			
Diff Between Bank And Cash Book Op. Balance	OPENING DIFFERENCE	01.04.2022	663.79
Bank Charges	STATEMENT	09-05-2022	316.24
Bank Charges		15.06.2022	14.75
Bank Charges		15.06.2022	29.50

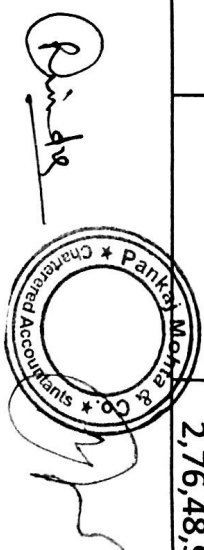
मुख्य नगर पालिका अधिकारी
नगर परिषद भैंसोदा
जिला मंदसौर (म० प्र०)

Rinder



Expenses Written Mistake		03.06.2022	1.00
Expenses Written Mistake		03.06.2022	3.00
Expenses Written Mistake		08.02.2023	1.00
Balance Forwarding Mistake		01.08.2022	219.00
Balance Forwarding Mistake		06.08.2022	270.00
Amount Debited in Bank But Not Available In Cash Book.			
Bank Charges	Rahul Ko Double Paid	06.08.2022	3,190.00
National Festival Exp. Cal. Mistake	Bank Charges	13.09.2022	29.50
Bank Charges	Cal . Mistake.	21.09.2022	27.00
Balance Forwarding Mistake	Bank Charges	13.10.2022	1.40
Bank Charges	Cal . Mistake.	11.10.2022	400.00
Sampatti kar Written Mistake	Bank Charges	01.11.2022	59.00
Bank Charges	Cal . Mistake.	21.11.2022	30.00
Bank Charges	Bank Charges	12.12.2022	35.40
Bank Charges	Bank Charges	21.12.2022	0.20
Not Available In Bank Written Mistake	Bank Charges	27.12.2022	0.50
Bank Charges	NOT SHOW BANK	27.01.2023	130.00
Bank Charges	Bank Charges	27.01.2023	130.98
Bank Charges			3.18
बैंक पास बुक अनुसार शेष			2,76,48,980.13

मुख्य नगर पालिका अधिकारी
नगर परिषद बैसोदा
जिला मन्दसौर (मं. प्र०)



ANNEXURE- B4

नगर परिषद – भैंसोदा, जिला मंदसौर (म.प्र.)

वर्ष 2022 – 23 में प्राप्त अनुदान, व्यय एवं शेष राशि की जानकारी

क्र.	मद का नाम	प्रारंभिक शेष	प्राप्त राशि	व्यय राशि	अंतिम शेष
1	मूलभूत अनुदान				
2	राज्य वित्त आयोग	-	41,13,218.00	5,26,954.00	35,86,264.00
3	सड़क मरम्मत अनुदान	-	30,16,000.00	11,19,859.00	18,96,141.00
4	15 वां वित्त आयोग	-	30,90,000.00	25,09,342.00	5,80,658.00
5	SDRF	-	98,99,645.00	46,14,599.00	52,85,046.00
6	कायाकल्प	26,90,000.00	41,58,000.00	32,53,310.00	35,94,690.00
7	विविध अनुदान	-	31,00,000.00	-	31,00,000.00
	योग	-	75,000.00	-	75,000.00
		26,90,000.00	2,74,51,863.00	1,20,24,064.00	1,81,17,799.00
					-

Rindya

मुख्य नगर प्रालिका अधिकारी
नगर परिषद भैंसोदा
जिला मंदसौर (म.प्र.)



Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2022-23

Name of ULB		NAGAR PARISHAD BHESODAMANDI, DIST. MANDSAUR				
Name of Auditor		PANKAJ MOHTA & CO., CHARTERED ACCOUNTANTS				
Sr. No.	Parameters	Description			Observation in Brief	Suggestions
1	Audit of Revenue					
	राजस्व कर वसूली	Receipts (Rs.)				
		Year 2021-22	Year 2022-23	% of Growth		
(i)	संपत्तिकर	0	387908	#DIV/0!		
(ii)	समांशिक कर	0	0	#DIV/0!		
(iii)	नगरीय विकास उपकर	0	0	#DIV/0!		
(iv)	शिक्षा उपकर	0	0	#DIV/0!		
	कुल योग	0	387908	#DIV/0!		
	गैर राजस्व वसूली					
(i)	भवन भूखि किराया	0	0			
(ii)	जल उपयोक्ता प्रभार	228795	759202	231.83%		

मुख्य नगर प्रशासिका अधिकारी

नगर परिषद भेसोदा
पञ्जीकृत खाता (पं. प्र.)



Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2022-23

Name of ULB		NAGAR PARISHAD BHESODAMANDI, DIST. MANDSAUR				Name of Auditor		PANKAJ MOHTA & CO., CHARTERED ACCOUNTANTS			
Sr. No.	Parameters	Description				Observation in Brief		Suggestions			
(iii)	टोस अपशिष्ट प्रबंधन उपयोक्ता प्रभार	0	0	0.00%							
(iv)	अन्य कर / शुल्क	196595	259478.00	31.99%							
	कुल योग	425390	1018680	139.47%							
	महा योग	425390	1406588	230.66%							
2	Audit of Expenditure	We have audited the expenditure incurred by the ULB on test check basis.				The Discrepancies observed have been mentioned in schedule general observations (Annexure B-4) attached to the report.		The Nagar Parishad should ascertain the statutory liability on every transaction before making payments to various parties.			

(Signature)

मुख्य नगरपालिका अधिकारी
नगर परिषद भैसोदा
जिला मन्सौर (मं प्र०)



Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2022-23

Name of ULB

Name of Auditor

NAGAR PARISHAD BHESODAMANDI, DIST. MANDSAUR
PANKAJ MOHTA & CO., CHARTERED ACCOUNTANTS

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
3	Audit of Book Keeping	The Nagar Parishad has maintained books of accounts, and records related to daily transactions. The discrepancies found have been mentioned in the report supra.	The books of accounts are being maintained in Double Entry Accounting System by applying cash system of Accounting. The details regarding SD payable, EMD payable to every contractor is not available with ULB. Fixed Asset register to ascertain the capital work is not maintained by ULB.	Municipality should properly update the records in timely manner.
4	Audit of FDR	As per the information provided for the purpose of audit, No FDR had been held by parishad during the year under audit.	As per the information provided for the purpose of audit, No FDR had been held by parishad during the year under audit.	We suggest that current and 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.

(Signature)

मुख्य नगर पंचायत अधिकारी
नगर पंचायत बहसोदामंदी
विलास मन्दार (मं. प्र.)



Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2022-23

Name of ULB

NAGAR PARISHAD BHESODAMANDI, DIST. MANDSAUR

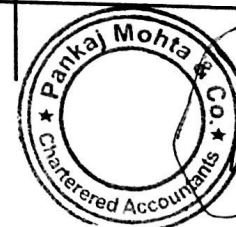
Name of Auditor

PANKAJ MOHTA & CO., CHARTERED ACCOUNTANTS

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
5	Audit of Tenders/Bids	Proper tendering procedures are followed by nagar parishad except the qualifications mentioned in the report.	The files maintained by the municipality are not complete in all respect. Contracts are not completed within the time prescribed in the contract. Separate SD register should be maintained mentioning the SD deducted & SD payable to each contractor.	Proper tendering procedures are followed by nagar parishad except the qualifications mentioned in the report.
6	Audit of Grants & Loans	The records related to grants receipts and payments are maintained by nagar parishad.	Utilisation Certificate has not been provided to us for Verification.	Municipality should enquire on timely basis for clarifying the head under which the grants are provided by the government.
7	Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another	Details provided to us is not sufficient to bifurcate the grant between capital or revenue nature. Hence we are unable to comment on the same.	Details provided to us is not sufficient to bifurcate the grant between capital or revenue nature. Hence we are unable to comment on the same.	Systematic record providing bifurcation of grant/receipts/loans to revenue and capital expenditure and from one scheme/project to another should be maintained by the parishad.

(Signature)

मुख्य नगर पंचायत अधिकारी
नगर पंचायत भैसोदा
जिला मन्दसौर (म. प्र.)



Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2022-23

Name of ULB
Name of Auditor

NAGAR PARISHAD BHESODAMANDI, DIST. MANDSAUR
PANKAJ MOHTA & CO., CHARTERED ACCOUNTANTS

Sr. No.	Parameters	Description		Observation in Brief	Suggestions
8	Any Other				
	a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.	Details provided to us is not sufficient to bifurcate the grant between capital or revenue nature. Hence we are unable to comment on the same.		Details provided to us is not sufficient to bifurcate the grant between capital or revenue nature. Hence we are unable to comment on the same.	Details provided to us is not sufficient to bifurcate the grant between capital or revenue nature. Hence we are unable to comment on the same.
	b) Percentage of Capital Expenditure with respect to Total Expenditure	Details provided to us is not sufficient to bifurcate the grant between capital or revenue nature. Hence we are unable to comment on the same.		Details provided to us is not sufficient to bifurcate the grant between capital or revenue nature. Hence we are unable to comment on the same.	Details provided to us is not sufficient to bifurcate the grant between capital or revenue nature. Hence we are unable to comment on the same.
9	Whether all the temporary advances have been fully recovered or not	Municipality has not provided any advances to any party.		Nil	Nil



मुख्य नगर पालिका अधिकारी
नगर परिषद भैंसोदा
जिला मन्सौर (म० प्र०)



Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2022-23

Name of ULB **NAGAR PARISHAD BHESODAMANDI, DIST. MANDSAUR**
Name of Auditor **PANKAJ MOHTA & CO., CHARTERED ACCOUNTANTS**

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
10	Whether Bank Reconciliation statement is being regularly prepared	Municipality is preparing Bank reconciliation statement of annual basis.	The bank reconciliation statement should be prepared on monthly basis for proper administration.	Nil

WE CONFIRM THE CORRECTNESS OF
ABOVE INFORMATION

FOR NAGAR PARISHAD BHESODAMANDI, DIST. MANDSAUR

AS PER OUR REPORT EVEN DATE ANNEXUED

FOR : PANKAJ MOHTA & CO.
Chartered Accountants



PLACE: UJJAIN
DATE: 11-10-2023

CA MANISH JAIN
(PARTNER)
M.No. 424326
F.R.N. 007989C

मुख्य नगरपालिका अधिकारी
नगर परिषद भैसोबा
बिस्म मन्दसौर (मं. प्र०)

Prinder