

VPCA AND ASSOCIATES
CHARTERED ACCOUNTANTS
CA. PULKIT AGRAWAL
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AUDIT REPORT FOR THE YEAR
ENDING 2019-20

NAGAR PARISHAD BHANPUR DIVISION, UJJAIN (M.P)

AUDIT REPORT IN CONNECTION WITH ANNUAL AUDIT OF BHANPUR NAGAR PARISHAD

We have examined the Receipt & Payment Account, for the year ended on 31st March 2020, attached herewith, of BHANPUR Nagar Parishad, INDORE. 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 BHANPUR Nagar Parishad for the year ended on as at 31st March2020.

Place: Indore

Date: 15/12/2020


Pulkit Agarwal
Chartered Accountant
M No.431102

Notes to the accounts – Annexure “A”

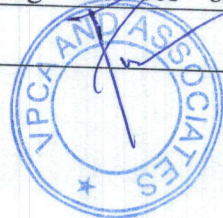
- 1 We suggest that current accounts should be linked with another sweep account with the bank so that idle fund automatically gets transferred to short term deposit without affecting the liquidity of fund, so that interest income can be earned.
- 2 We suggest that Bank Ledger Accounts for all banks should be prepared so that Bank Reconciliation Statement can be prepared periodically.
- 3 Mukhyamantri Adoh SanrachanaYojana Cash book has also been maintained by municipality which are not consolidated in receipts and payments account.
- 4 Parishad has not prepared Utilisation Certificate for Grants.
- 5 Parishad has not bifurcated the grants in cash book other grants includes (14th Finance, Sadak Marrammat, Sansad Nidhi, Vishesh Nidhi, Etc.)

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 2019-20 and details of various sources have been reported in Receipt & Payment Account .	The Sampattikar, Samekitkar, JalKar ,NagariyaVikasUpkar, were found to have slow g rowth.																														
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.	<div>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</div> <table><tr><th>S No.</th><th>Receipt No.</th><th>Amount in receipt</th><th>Amount in ledger and cash book</th><th>Difference</th></tr><tr><td colspan="5">Jalkar less deposited in Bank</td></tr><tr><td></td><td></td><td></td><td></td><td></td></tr><tr><td colspan="5">Sampatti Kar less deposited in Bank</td></tr><tr><td></td><td></td><td></td><td></td><td></td></tr><tr><td colspan="5">SampattiKar original receipts not attached after cancellation of original receipt (Original receipts are missing)</td></tr></table>	S No.	Receipt No.	Amount in receipt	Amount in ledger and cash book	Difference	Jalkar less deposited in Bank										Sampatti Kar less deposited in Bank										SampattiKar original receipts not attached after cancellation of original receipt (Original receipts are missing)					No discrepancies found.
S No.	Receipt No.	Amount in receipt	Amount in ledger and cash book	Difference																													
Jalkar less deposited in Bank																																	
Sampatti Kar less deposited in Bank																																	
SampattiKar original receipts not attached after cancellation of original receipt (Original receipts are missing)																																	



3.	Percentage of Revenue Collection Increase / decrease in various heads in property tax, SamekitKar, ShikshaUpkar, NagriyaVikasUpkar & 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, SamekitKar, ShikshaUpkar, NagriyaVikasUpkar 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
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	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 2019-20 and no FDR are matured		The Balance of FDRs should also form part of Opening and Closing balances of



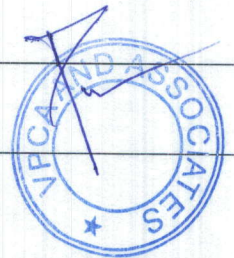
	income from FDR and verify that interest income is duly & timely recorded in Cash Book.	during the current financial year.	Cash and Bank balance. Detailed comments are made under Audit of FDRs
8.	The Cases were investments are made on lesser interest rates shall be brought to the notice of Commissioner / CMO.	There were no investments except FDRs and FDRs are on prevailing Interest rates of Bank.	Nil.

Audit of Expenditure

S. No.	AIIndicators	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.2019-20. 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 "	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 Annexure B-4
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 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 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.
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	Municipality is preparing bank	Totaling mistakes need to be



	Statement shall be verified from the records of U LB & the bank concerned.	reconciliation statements for its bank accounts. All the statements are annexed to this report in " Annexure-B-6 ".	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 Annexure "B-5" .	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	FDs get auto renewed.



		in agreement with the physical FDRs.	
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

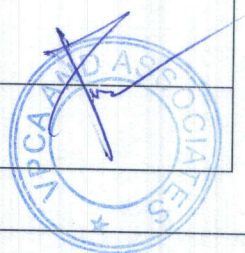
S. No.	Indicators	Observations	Remarks
1.	The auditor is responsible for audit of all tenders/bids invited by ULB.	We have audited tenders/ bids invited by the ULB during the F.Y.2019-20 by applying Sample Test Check Basis and no contraventions or exceptions were noticed during the course of audit other 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	We have verified the receipts of Bid processing fees/Tender fees and the same have been accounted for in the books of account.	None



	maintenance period.		
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	HUDCO loan avail for Shari PayjalYojana and the project is not	None



	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.	yet completed so question of realization of the revenue does not arise.	
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 BHANPUR, DISTRICT INDORE

Annxure "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 2018-19(A)	Audited Actual 2019-20(C)	Growth in as compared to 18- 19 (B)-(C)
1	Property tax outstanding	274712	204270	-26%
2	Property tax current	261067	246413	-6%
3	Samekit Kar Outstanding	238440	247875	4%
4	Samekit Kar current	95800	120030	25%
5	Shiksha Upkar outstanding	8905	7230	-19%
6	Shiksha upkar current	8600	9283	8%
7	Vikas Kar Outstanding	88446	66221	-25%
8	Vikas Kar Current	85694	86971	1%
9	Jalkar outstanding	463664	416866	-10%
10	Jalkar current	949211	1618604	71%

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

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 of Grants not Prepared by Parishad			

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 of Grants not Prepared by Parishad				

Annexure-“B-5”

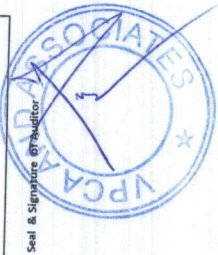
FDR No.	Bank	FDR Date	Maturity Date	FDR Amount

Seal & sign of Auditor



Revised Abstract Sheet for reporting on Audit for Financial Year 2019-2020

Sr. No.	Parameters	Description		Observation in Brief	Suggestions
1	Audit of Revenue	Receipts in Rs.			
	राजस्व कर वसूली	Year 2018-19	Year 2019-20		
(i)	संपत्तिकर	535779	450683	% of Growth	
(ii)	समोक्त कर	334240	367905	-15.88%	Better recovery policies should be adopted
(iii)	नगरीय विकास उपकर	174140	153192	10.07%	Efforts should be given on maintaining the growth rate.
(iv)	शिक्षा उपकर	17505	16513	-12.03%	Better recovery policies should be adopted
	कुल योग	1061664	988293	-5.67%	Better recovery policies should be adopted
	नगर राजस्व वसूली			-6.91%	Better recovery policies should be adopted
(i)	जल उपभोगिता प्रभार	5585857	2035470		
(ii)	नगर अपशिष्ट प्रबंधन उपभोगिता प्रभार	0	0	-63.56%	Efforts should be given on maintaining the growth rate.
(iii)	नगर कर / शुल्क	0	0	0.00%	
	कुल योग	5585857	2035470	0.00%	
	महा योग	6647521	3023763	-63.56%	Efforts should be given on maintaining the growth rate.
2	Audit of Expenditure	The vouchers files are properly maintained by nagar parishad and appears to be true and fair.			
3	Audit of Book Keeping	The nagar parishad has properly maintained books of accounts, and records related to daily transactions.			
4	Audit of FDR	There exists only one FDR details are already mentioned in the report.			
5	Audit of Tenders/Bids	proper tendering procedures are followed by nagar parishad except		FDRs are on auto renewal mode.	Nil
6	Audit of Grants & Loans	The records related to grants receipts and payments are properly maintained by nagar parishad.			Nil
7	Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another	We didn't came across any such diversion of fund.			Nil



NAGAR PARISHAD BHANPUR, DIST- DEWAS, MP

Balance as per cash book as on 31.03.2020			
Cash Booka Balance as on 31.03.2020		61351559	
Opening Difference		(17,491.00)	
Total as on 31.03.2020		61,334,068.00	
Balance as per Bank as on 31.03.2020			
S No.	Name of Bank	A/C No.	Balances
1	SBI	53038710855	53,751,476.00
2	BOI	914210210000002	6,924,689.00
3			93,215.00
4	MP GRAMIN BANK		564688
Total as per bank as on 31.03.2020			61,334,068.00



Nagar Parishad Bhanpur

Receipts and Payments

For The Year 2019-20

Receipts			Payments		
Opening Balance		68760591	Capital Account		2000000
Bank Accounts	68760591		Sambal Youjna	2000000	
Capital Account		37029269	Loans (Liability)		348214
14th Central Finance Comm	2122000		Loan	348214	
Other Grant	28846632		Current Liabilities		1319249
Rajye Vitt Ayoug	5819637		GST%	339698	
Yatri Kar	241000		Income Tax	979551	
Current Liabilities		89375	Fixed Assets		19927684
Amanat	89375		CC Road	5927974	
Indirect Incomes		25773056	Dharamshala Nirman	433791	
Ambulance Kiraya	115470		Furniture Repair	800	
Ashodhi Shulk	2200		Nirman Kaarya	10072692	
Asthayi Dukan Shulk	28750		Pay Jal	21100	
Asthayi Lease	162835		PM Awaz Youjna	14893	
Bhavan Kiraya	17915		Shochalye Nirman	24480	
Bhumi Kiraya	600		Nali Nirman	3307130	
Buliding Parmission	9625		Sochalye Nirman	124824	
Cheque Return	1855		Current Asset		1407917
Dukan Kiraya Dand	3021		Anaaj Agreeem	670000	
Fire Faltar Shulk	1000		Amanat Vaapsee	32556	
Lagat Shulk	2000		SD Release	705361	
Milan Shulk	11700		Indirect Expenses		46939882
Nal Shulk	620		Aavkash Nagdikarn	269640	
Photocopy	78		Abhibhashak Bhatta	22500	
Ration Card	1275		Bank Charges	2327	
Road Cating	10370		Diesel	582944	
Sramik Dayri Shulk	75		Garden Development	18390	
Stamp Sulka	2310		Internet Bill	60652	
Udyan Kiraya	3324		Jan Swastha	19260	
Water Penalty	64824		Kanun Prammar	65000	
Water Tax Dand	18988		Khanej Royalty	207186	
Water Tenkar	2810		Marammat Karya	370713	
Fees and Charges	578711		Mazdoori Bhugtaan	300	
Other Income	4031631		Mehegai Bhatta	124944	
Educational Cess	9283		Misc. Expenses	348920	
Educational Kar Bakaya	7230		Office Expenses	110509	
Samekit Kar	120030		Paper Bill	4519	
Samekit Kar Bakaya	247875		Parisad Bethak	1901	
Sampti Kar	246413		Parshad Bhatta	234000	
Sampti Kar Bakaya	204270		R&M Fire Brigade	25589	
Suchana Adhikar	1471		R&M Road	2497690	
Vikas Kar	86971		Royalty	123385	
Vikas Kar Bakaya	66221		Sram Upkar	104620	
Vivid Kar	1768		Sthaapana Bhatta	174080	
Water Tax	1618604		Swchata Survekshan	36987	
Water Tax Bakaya	416866		Travelling Allowance	4464	
Dukan Kiraya	193478		Vahan Kiraya	250591	
Dukan Kiraya Bakaya	66787		Vrasha Katai	2000	
Sochaly Kiraya	1200		Advertisement Expense	202907	
Chungi	17334602		Computer & Consumables	143229	
Mudank Shulk	78000		Electricity	3895442	
Totalling Mistake		1624723	Legal Fee	65271	
Totalling Mistake	1624723		Programme Expenses	1043665	



			Stationery	278575	
			Telephone Bill	18431	
			Vivid Vaye	1311652	
			Yatra Battha	54502	
			GPF	1328745	
			Salary	23275397	
			Electricity Samagri	242363	
			Jal Pradaye	628704	
			Jal Samagri	12580	
			JCB RENT	199664	
			Nirwahan	338472	
			Other Karya	1500	
			R & M-Vehicle Others	133440	
			Samagri	198136	
			Swach Samagari	7903596	
			Closing Balance		61334068
			Bank Accounts	61420990	
			Total	133277014	Total
					133277014



Nagar Parishad Bhanpur						
Income & Expenditure Account for the year 2019-2020						
Expenditure			Income			
Particulars	Amount	Amount	Particulars	Amount	Amount	
Establishment Expenses		25,193,070	Rates and Taxes			3,090,355
Salary	23275697		Sampatti Kar Chalu	246413		
Aavkash Nagdikam	269640		Sampatti Kar Bakaya	204270		
Abhibhashak Bhatta	22500		Samekit Kar Chalu	120030		
GPF	1037707		Samekit Kar Bakaya	247875		
Parshad Bhatta	234000		Education Cess Chalu	9283		
Yatra Battha	54502		Education Cess Bakaya	7230		
Mehegai Bhatta	124944		Vikas Kar Chalu	86971		
Sthaapana Bhatta	174080		Vikas Kar Bakaya	66221		
Administration Expenses		4,670,927	Water Tax Chalu	1618604		
Stationery	278575		Water Tax Bakaya	416866		
Internet Bill	60652		Vividh Kar	1768		
Paper Bill	4519		Surcharge	64824		
Parisad Bethak	1901		Specified Revenue compensation			23,473,239
Advertisement Expense	202907		Chungi	17334602		
Computer & Consumables	143229		Rajya Vitt	5819637		
Electricity	3895442		Mudrank Shulk	78000		
Legal Fee	65271		Yatri Kar	241000		
Telephone Bill	18431		Rental Incomes from Property of Parishad			281,801
Operation and Maintainance		17,461,612	Bhavan Kiraya	17915		
R&M Road	3648577		Bhumi Kiraya	600		
Diesel	582944		Dukan Kiraya	193478		
Gardan Development	18390		Dukan Kiraya Bakaya	66787		
Jan Swastha	19260		Dukan Kiraya Dand	3021		
Marammat Karya	370713		Fees and Charges			955,172
Furniture Repair	800		Ambulance Kiraya	115470		
Programme Expenses	1171076		Nal Shulk	620		
R&M Fire Brigade	25589		Photocopy	78		
Royalty	123385		Ration Card	1275		
Swchata Survekshan	141607		Road Cating	10370		
Travelling Allowance	4464		Sramik Dayri Shulk	75		
Vahan Kiraya	250591		Stamp Sulka	2310		
Vrasha Katai	2000		Udyan Kiraya	3324		
Vivid Vaye	1311652		Water Tax Dand	18988		
Electricity Samagri	242863		Water Tenkar	2810		
Jal Pradaye	628704		Avedan	2050		
Jal Samagri	33680		Bazar Bethak	371217		
JCB RENT	199664		Namantran	179309		
Other Karya	1500		Praman Ptra	26495		
R & M-Vehicle Others	133440		Suchana Adhikar	1471		
Samagri	198136		Sochaly Kiraya	1200		
Swach Samagari	7903596		Fire Faltar Shulk	1000		
Office Expenses	110509		Lagat Shulk	2000		
Nirwahan	338472		Milan Shulk	11700		
Other Income		351,247	Buliding Parmission	9625		
Misc.	348920		Ashodhi Shulk	2200		
Bank Charges	2327		Asthayi Dukan Shulk	28750		
			Asthayi Lease	162835		
			Other Income			
			Totalling Mistake	1624723		1,626,578
			Cheque Return	1855		
			Expenses Over Income			18,249,711
Total		47,676,856	Total			47,676,856



Nagar Parishad Bhanpur		
Cash Flow		
For the Year Ending 2019-2020		
	Particulars	Amount
A	Opening Balance	68,760,591
B	Revenue Inflow	31,920,615
	Capital Inflow	32,682,730
	Total	64,603,345
C	Revenue Outflow	48,291,687
	Capital Outflow	23,651,259
	Total	71,942,946
D	Closing Balance (A+B-C)	61,420,990

