कार्यालय नगर परिषद् पचौर जिला राजगढ़ म.प्र.

Email-id- cmopachore@mpurban.gov.in tele-07371-226328

क्रमांक / 1891 / लेखा / न.प. / 2020 पचौर,दिनांक– 18 / 12 / 2020

प्रति,

वित्त अधिकारी
नगरीय प्रशासन एवं विकास
भोपाल

विषय :– नगरीय निकायो की सी.ए आडिट रिपोर्ट वर्ष 2019–20 प्रेषित करने के संबंध मे।

संदर्भ :– आपका पत्र क्रं. / आडिट बजट / शाखा–4 / 18863 भोपाल दिनांक 01.12.2020

महोदय,

उपरोक्त विषय मे लेख है कि निकाय द्वारा वर्ष 2019–20 की लेखाओ की संपरीक्षा चार्टड अकाउनटेंट से कराये जाकर सी.एम.आडिट रिपोर्ट पत्र क्रं. 1498 दिनांक 10.09.2020 द्वारा प्रेषित की जा चुकी है। संदर्भित पत्र मे दिये गये निर्देशानुसार पुन': आडिट रिपोर्ट की प्रति पूर्व प्रेषित पत्र सहित संलग्न सादर प्रेषित है।

संलग्न :– उपरोक्तानुसार

19/12/020

मुख्य नगर पालिका अधिकारी,
नगर परिषद् पचौर
जिला राजगढ़ म.प्र.

कार्यालय नगर परिषद् पचौर जिला राजगढ़ (ब्यावरा) म.प्र.

cmopachore@mpurban.gov.in
Tel. 07371-226328

क्रमांक/1498/लेखा/न.प.प./2020–21
पचौर,दिनांक–10/09/2020

प्रति,

आयुक्त महोदय,
नगरीय प्रशासन एवं विकास,
संचालनालय म.प्र. भोपाल

विषय :– वित्तीय वर्ष 2019–20 के लेखाओं की संपरीक्षा चार्टर्ड अकाउण्टेन्ट से कराये जाने के संबंध में ।

सन्दर्भ :– संचालनालय नगरीय प्रशासन एवं विकास भोपाल संभाग भोपाल का पत्र क्रमांक शा–4/2020/7266 भोपाल दिनांक 26.05.2020

महोदय,

उपरोक्त विषयान्तर्गत संदर्भित पत्र में दिए गए निर्देश पालन में नगर परिषद् पचौर का वित्तीय वर्ष 2019–20 के लेखाओ की संपरीक्षा चार्टर्ड अकाउंटेंट से कराये जाकर रिपोर्ट की प्रति संलग्न सादर प्रेषित है ।

संलग्न :– उपरोक्तानुसार ।

O/C

मुख्य नगर पालिका अधिकारी
नगर परिषद् पचौर

पृ.क्रमांक/1499/लेखा/न.प.प./2020–21
पचौर,दिनांक–10/09/2020

प्रतिलिपी :–

01. संयुक्त संचालक महोदय, नगरीय प्रशासन एवं विकास भोपाल ~~संभाग भोपाल~~ की ओर संदर्भित पत्र के पालन में रिपोर्ट की प्रति आवश्यक कार्यवाही हेतु सादर प्रेषित ।

मुख्य नगर पालिका अधिकारी
नगर परिषद् पचौर

O/C

Niraman
11-09-2020

11/9/20

M/s SPARK AND ASSOCIATES
Chartered Accountants

NEAR DENA BANK,GUNA NAKA,OLD A.B. ROAD,BIAORA MADHYA PRADESH 465674
Ph. 9425442594
e-mail : kapilguptaca@yahoo.com

INDEPENDENT AUDITORS REPORT

To,

The Chief Muncipal Officer,

Nagar Palika Parishad Pachore,

District – Rajgarh (M.P.)

Report on Financial Statement:

1. We have audited the Income and Expenditure Accounts with books of accounts and relevant records of "**Nagar Palika Parishad, Pachore**" which comprise the cash book, vouchers, Receipts book/ Katte, Receipts Register cashier cash book, Cheque issue register for the period 01.04.2019 to 31.03.2020.

Management's Responsibility for the Financial Statements:

2. Management is responsible for the preparation of these financial statement that give true and fair view of the financial position and financial performance of "**Nagar Palika Parishad, Pachore**" in accordance with the guidelines of The Directorate, Urban and Administration & Development, M.P., Bhopal and their laws. This responsibility includes the design, implementation and maintenance of internal control relevant, whether due to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditors Responsibility:

3. Our responsibility is to express an opinion on these financials statement based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

M/s SPARK AND ASSOCIATES
Chartered Accountants

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M/s SPARK AND ASSOCIATES
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4. An audit involves performing procedure to obtain audit evidence about the amounts and disclosures in the financial statements. The Procedures selected depend on the auditors judgment, including the assessment of the risk of the material misstatement of the financial statement, whether due to fraud or error. In making those risks assessment, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances.

5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our Audit opinion.

Opinion :

6. In our Opinion and to the best of our information and according to the explanation given to us, the financial statement give a true and fair view in conformity with the accounting principles generally accepted in India.

a) In case of Income and Expenditure Account of the Excess of Income over Expenditure of the year ended on that date for the period from 01/04/2019 to 31/03/2020.

Report on Other Legal and Regulatory Requirements:

7. The Income and Expenditure Account have been drawn up in accordance with the general Accounting Policies accepted in India.

8. We report that (Subject to Audit Comments/ qualification : As per schedule A attached herewith)

a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit.
b) Income and expenditure Account dealt with by this report are in agreement with the books of Accoun

For Spark & Associates
Chartered Accountant

CA Kapil Gupt
Partner
M. No. 421107
FRNo. 005313C

M/s SPARK AND ASSOCIATES
Chartered Accountants

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AUDITORS OBSERVATION

Audit of Revenue

1. Nagar Parishad is not prepared Income & Expenditure A/c on monthly basis.

2. Nagar Parishad is not entered bank charges in cash book.

3. We have test checked receipt on random basis with the receipt Books and found correct.

4. We found that daily collection are deposited on the same day except in the case of where banks are closed.

5. We have not been provided with monthly/quarterly targets of revenues receipts, however not able to sumbit Comparision Sheet.

Audit of Expenditure

1. Due to inherent limitation of time we have performed the test check and found them correct except in case of Specific given to report.

2. We checked the Vouchers and daly verified from the entries in cash book and found them correct.

3. We verified the expenditure and found that they are generally in accordance with guidelines,direction,acts and rules issued by Government of india (Central and State Government).

M/s SPARK AND ASSOCIATES
Chartered Accountants

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Audit of Grants and Loans

1. We have not checked and verified the Grant received from Central Government as the same are not produced for verification.

2. We have not checked and verified the Grant received from State Government as the same are not produced for verification.

3. We are not verified Scheme and project wise Utilization Certificate that the same has not provided us for verification.

Audit of Book Keeping

1. We checked the Books of Accounts and Found that Some error is done by the Accountant in Cash Book

2. Nagar Parishad is not Maintaned Assets Register so we are unable to determine Exact Figure of Assets in the Parishad.

3. No Ledger is mainated by the Nagar Parishad which results Books of Accounts is not preared as per Accounting rules.

4. Capital Expenditure Register is not maintaned by the Nagar Parished.

5. No advances given by Parishad during the audit period.

6. Bank Reconciliation Statement was not provided to us.

7. Grant Register are not maintain by the Parishad.

8. We are unable to Prepared Balance Sheet because previous year Audited Balance Sheet not provided to us and same We are unable to verify Fund.

Revised Abstract Sheet For reporting on Audit Paras For Financial Year 2019-20

Name of ULB NAGAR PALIKA PARISHAD

PACHORE (M.P.)

Name of Auditor Spark & Associates & Co.

Sr. No.	Parameters	Description			Observation in brief	Suggestion
1	Audit of Revenue				No Observation.	
	राजस्व कर वसूली	Receipt in Rs.				
		Year 2018-19	Year 2019-20	% of Growth		
(i)	सम्पत्ति कर	643298.00	560657	-12.84		
(ii)	समेकित कर	154180.00	129191	-16.20		
(iii)	नगरीय विकास कर	154663.00	136087	-12.01		
(iv)	शिक्षा कर	154983.00	122108	-21.21		
	कुल योग	**1107124.00**	**948043.00**			
	गैर राजस्व वसूली					
(i)	भवन भूमि किराया	3619294.00	8591163	37.37		
(ii)	जल उपभोक्ता प्रभार	452386.00	305417	-32.48		
(iii)	ठोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार	NA	NA			
(iv)	अन्य कर / शुल्क	425627.00	206626	-51.45		
	कुल योग	**4497307.00**	**91003206**			
	महायोग	5604431.00	**10051249**			

Sr.No.	Parameters	Description	Observation in brief	Suggestion
2.	**Audit of Expenditure**	We have Performed test check of payment vouchers entered in the main cash book .	No Observation.	
3.	Audit of Book Keeping	We Checked the Books of Accounts (Main Cash Book & Cashier Cash Book)	We Observed that ULB has not mantained Fixed Assets Register & not prepared Bank Reconcilation Statement .	ULB shold mantained the Fixed Assets Register and also mantioned the distinct code on Assets.
4.	Audit of FDR	We have Checked FDR .	ULB not mantained the FDR Register.	ULB should mantained the FDR Register.
5.	Audit of Tendor/Bids	We have Checked Tendor File on test basis and Found that the process have been properly followed and was as per the rules.	No Observation.	NA
6.	Audit of Grants & Loans	We have Checked and Verified the Grants received from central and state government.	No Observation.	NA
7.	Incidence relating to diversion of fund from Capital Receipts/Grants/Loans to Revenue nature Expenditure and from one Schemes/Project to another	We did not observed any type of case.	No Observation.	NA
8. a)	a) Percentage of Revenue Expenditure (Establishmeent,Salary, Operation & Maintanance) with respect to revenue receipt (Tax and non tax) Excluding Octroi,Entry Tax,Stamp duty and other Grants	Revenue Expenses = 8,07,67,459 and Revenue Receipt = 11,21,71,200 (Revenue Expenses/Revenue Receipt) (8,07,67,459 /11,21,71,200) = 72.00% approx.	No Observation.	NA

b)	**b) Percentage of Capital Expenditure with respect to Total Expenditure**	Capital Expenses = 53,50,822 & Total Expenses = 7,54,16,637 Ratio = 92.90% approx.	No Observation.	NA
9.	**Whether all the Temprory advances have been fully recovered or not**	NA	NA	NA
10.	**Whether the bank Reconciliation statement have been regularly prepared**		We have observed that Bank Reconciliation statement not have been prepared by entity on timely basis.	

Spark & Associates & Co.
Chartered Accountants

CA Kapiil Gupta
Partner
M.No.4210107

NAGAR PALIKA PARISHAD PACHORE (M.P.)
Receipt & Payment Account
For the Period 01.04.2019 to 31.03.2020

Receipt	Amount	Payment	Amount
Opening Balance		Salary Expenses	25636084
Cash in hand	0	Parshad Mandey	172080
Cash at bank	184552095	Diesel Expenses	12366101
Sampatti Kar		Electricity Expenses	3673344
Gat	319460	Electricity Bill	1911000
Chalu	241197	Printing & Stationery	256550
Samekit kar		Repairing Exps.	3227675
Gat	89978	Vahan Repairing	147090
Chalu	39213	Vahan Kiraya	648235
Sikhsha Kar		Jal Praday Vidhut Exps.	425628
Gat	70231	Jal Vayavastha Exps.	2065850
Chalu	51877	Advetisement Exps.	183646
Nagriya Vikas Upkar		Amanat Vapsi	213600
Gat	85778	Boundry Wall Nirman	3738656
Chalu	50309	Travelling Expenses	14620
Jal Kar		Sochalay Nirman	887711
Gat	210149	Mobile Toilet Exps.	844475
Chalu	95268	Sambal Anugraha Yojna	1600000
Shiksha Upkar		Street Light Expenses	121893
Gat	12536	Muktidham Rakhrakhao Exps.	224795
Chalu	2257	Hudko Loan Insttalment	568132
Dukan Kiraya	458495	Festival Expenses	336550
Dukan Nilaami	7919128	Vidhut samagri Expenses	2121351
Stand Kar	422300	Nirvachan Exps.	282269
Stand Shulk	225900	Puliya Nirmaan	1355855
Bajar Bethak	348715	Tax Payment	1714422
Anudan Prapt	42452333	Audit Fees	85000
Daha Sanskar Lakdi Kanda Shulk	69200	Manglik Bhavan Nirman	1532380
Istehar Shulk	127298	CC Road Nirman	6090253
Nal Conection Anudan	309810	Nivinda Prakasan	40572
Nal Conection Fees	17340	Leagal Exps.	23000
Pashu Panjiyan Shulk	3090340	Bleaching Powder	469500
Pashu Thiyaa Shulk	805300	Vahan Registation Shulk	60300
Namankan Fees	1123313	Anteyesti Sahayta	140000
Road Chatipurti Shulk	266470	Bank Charges	4196
Mandi Tenkar Kiraya	82200	Samayojan	12150
Antirik Vikash Shulk	47513	Mics. Exps.	1801974
Braha Vikash Shulk	280012	Elam Kray	419700
Avedan Praman Ptra	65913	**Fixed Assets Purchase**	
Mics. Income	206626	Battary	16350
Chungi Chatipurti Shulk	9727327	Vahan Purchase	1892250
Hakanataran Shulk	105446	Computer	88500
Patta Primmium prapt	10240	Fire Febrication	1575998
Amanat Rashi	9549548	Lift Chechis	888862
License Fees	9500	Vahan Chechis	888862
Bank Interest	8197910		
Shtayi Jama Per Interest	313902		
Tendar From Fees	128500		
Nivinda Praman Patra Shulk	38000		
Royalti Received	246471		
Sambhal Yojna Funds	200000		
Anugya Shulk	3753		
Samudayik Bhavan Kiraya	3300		
License Navinikaran Fees	6000		
Vahan Kiraya	1000		
Samayojan	35518		
Pashu Panjiyan Theka Nilami	400000		
Aatishbaji Shulk	15000		
Pipe Line Chatipurti	8131097		
KarKar Kalyan Shulk	37500		
Water Harwesting Shulk	15000		
Mudra Shulk	165000		
Atikraman Arth Dand	37701		
Traveling Kar	223000		
Vadijya Kar	786000		
Dukan Primmium	200000		
Niryat Kar	128000	Closing balance	
Pashu Hat Nilami	300000	Cash in hand	0
Anudan Prapt Sanchalan Se	13570028	Cash at bank	215955836
	296723295		296723295

Date - 31-08-2020

Place - Biaora

For Spark & Associates
Chartered Accountant

CA Kapil Gupta
Partner
M.no. 421107

NAGAR PALIKA PARISHAD RAJGARH (M.P.)
Income & Expenditure Account
For the Period 01.04.2019 to 31.03.2020

Expenditure	Amount	Income	Amount
Salary Expenses	25636084	Sampatti Kar	
Parshad Mandey	172080	Gat	319460
Diesel Expenses	12366101	Chalu	241197
Electricity Expenses	3673344	Samekit kar	
Electricity Bill	1911000	Gat	89978
Printing & Stationery	256550	Chalu	39213
Repairing Exps.	3227675	Sikhsha Kar	
Vahan Repairing	147090	Gat	70231
Vahan Kiraya	648235	Chalu	51877
Jal Praday Vidhut Exps.	425628	Nagriya Vikas Upkar	
Jal Vayavastha Exps.	2065850	Gat	85778
Advetisement Exps.	183646	Chalu	50309
Amanat Vapsi	213600	Jal Kar	
Boundry Wall Nirman	3738656	Gat	210149
Travelling Expenses	14620	Chalu	95278
Sochalay Nirman	887711	Shiksha Upkar	
Mobile Toilet Exps.	844475	Gat	12536
Sambal Anugraha Yojna	1600000	Chalu	2257
Street Light Expenses	121893	Dukan Kiraya	458495
Muktidham Rakhrakhao Exps.	224795	Dukan Nilaami	7919128
Hudko Loan Insttalment	568132	Stand Kar	422300
Festival Expenses	336550	Stand Shulk	225900
Vidhut samagri Expenses	2121351	Bajar Bethak	348715
Nirvachan Exps.	282269	Anudan Prapt	42452333
Puliya Nirmaan	1355855	Daha Sanskar Lakdi Kanda Shulk	69200
Tax Payment	1714422	Istehar Shulk	127298
Audit Fees	85000	Nal Conection Anudan	309810
Manglik Bhavan Nirman	1532380	Nal Conection Fees	17340
CC Road Nirman	6090253	Pashu Panjiyan Shulk	3090340
Nivinda Prakasan	40572	Pashu Thiyaa Shulk	805300
Leagal Exps.	23000	Namankan Fees	1123313
Bleaching Powder	469500	Road Chatipurti Shulk	266470
Vahan Registation Shulk	60300	Mandi Tenkar Kiraya	82200
Anteyesti Sahayta	140000	Antirik Vikash Shulk	47513
Bank Charges	4196	Braha Vikash Shulk	280012
Samayojan	12150	Avedan Praman Ptra	65913
Mics. Exps.	1801974	Mics. Income	206626
Elam Kray	419700	Chungi Chatipurti Shulk	9727327
Depreciation (Annexure - A)	6217307	Hakanataran Shulk	105446
		Patta Primmium prapt	10240
		Amanat Rashi	9549548
		License Fees	9500
		Bank Interest	8197910
		Shtayi Jama Per Interest	313902
		Tendar From Fees	128500
		Nivinda Praman Patra Shulk	38000
		Royalti Received	246471
		Sambhal Yojna Funds	200000
		Anugya Shulk	3753
		Samudayik Bhavan Kiraya	3300
		License Navinikaran Fees	6000
		Vahan Kiraya	1000
		Samayojan	1569669
		Pashu Panjiyan Theka Nilami	400000
		Aatishbaji Shulk	15000
		Pipe Line Chatipurti	8131097
		KarKar Kalyan Shulk	37500
		Water Harwesting Shulk	15000
		Mudra Shulk	165000
		Atikraman Arth Dand	37701
		Traveling Kar	223000
		Vadijya Kar	786000
		Dukan Primmium	200000
		Niryat Kar	128000
Excess Of Income Over		Pashu Hat Nilami	300000
Expenditure	57707501	Anudan Prapt Sanchalan Se	13570028
	113705361		113705361

Date - 31-08-2020

Place - Biaora

For Spark & Associates
Chartered Accountant

CA Kapil Gupta
Partner
M.no. 421107

NAGAR PALIKA PARISHAD PACHORE (M.P.)
Receipt & Payment Account
For the Month - April 2019

Receipt	Amount	Payment	Amount
ening Balance		Jal Praday Vidhut Exps.	180535
sh in hand		Advetisement	29376
sh at bank	184552095	Repairing Exps.	84539
patti Kar		Amanat Vapsi	110600
	86120	Electricity Expenses	97780
	50338	Diesel Expenses	1089653
kit kar		Printing & Stationery	3800
	12840	Street Light Expenses	121893
	3240	Boundry Wall Nirman	397822
sha Kar			
	0		
	0		
a Vikas Upkar			
	36262		
	16583		
al Yojna Funds	200000		
Shulk	17080		
Kar	45140		
Bethak	70235		
Kirava	43000		
Nilaami	130000		
davik Bhavan Kiraya	1100		
	48840		
	7200		
a Upkar			
	12536		
	2257		
kan Fees	20899		
Shulk	3600		
Vikash Shulk	9011		
kash Shulk	11337		
Shulk	3753		
nskar Lakdi Kanda Shulk	4800		
Prapt	412000		
nkar Kiraya	8000		
ction Fees	930		
atipurti Shulk	15903		
njivan Shulk	4040		
Shulk	550		
ction Anudan	74500	Closing balance	
Received	246471	Cash in hand	
come	4280	Cash at bank	184038942
	186154940		186154940

1-08-2020

laora

For Spark & Associates
Chartered Accountant

CA Kapil Gupta
Partner
M.no. 421107

NAGAR PALIKA PARISHAD PACHORE (M.P.)
Receipt & Payment Account
For the Month - May 2019

Receipt	Amount	Payment	Amount
Opening Balance		Salary Expenses	1943406
Cash in hand		Jal Praday Vidhut Exps.	245093
Cash at bank	184038942	Vahan Bhada	80185
Sampatti Kar		Electricity Expenses	74966
Gat	22434	Diesel Expenses	2019124
Chalu	1199	Muktidham Rakhrakhao Exps.	101795
Samekit kar		Repairing Exps.	213746
Gat	7760	Amanat Vapsi	71000
Chalu	600	Sambhal Anugrah Sahayta	800000
Sikhsha Kar		Electricity Bill	240240
Gat	6449	Printing & Stationery	4350
Chalu	410	Mobile Toilet Exps.	844475
Vikas Upkar		Hudko Loan Insttalment	144927
Gat	6294	Audit Fees	26000
Chalu	273	Vahan Kiraya	5000
Chungi	.	Mics. Expences	2020
Anudan Prapt	8455209		
Stand Shulk	14720		
Stand Kar	39540		
Bajar Bethak	25620		
License Fees	4000		
Istehar Shulk	9900		
Misc. Income	8420		
Jal Kar			
Gat	24830		
Chalu	5760		
Avedan Praman Ptra	720		
Vahan Kiraya	1000		
Tenkar Kiraya	9800		
Hakanataran Shulk	47713		
Dukan Kiraya	4200		
License Navinikaran Fees	6000		
Daha Sanskar Lakdi Kanda Shulk	8300		
Dukan nilaami	900000		
Namankan Shulk	49923	Closing balance	
Nal Conecction Anudan	1250	Cash in hand	
Road Chatipurti	171	Cash at bank	186885110
	193701437		193701437

Date - 31-08-2020

Place - Biaora

For Spark & Associates
Chartered Accountant

CA Kapil Gupta
Partner
M.no. 421107

NAGAR PALIKA PARISHAD PACHORE (M.P.)
Receipt & Payment Account
For the Month - June 2019

Receipt	Amount	Payment	Amount
Opening Balance		Salary	2385681
Cash in hand		Travelling Expenses	1620
Cash at bank	186885110	Vahan Repairing	147090
Sampatti Kar		Electricity Expenses	264008
Gat	21200	Diesel Expenses	2048284
Chalu	8537	Advetisement Exps.	8000
Samekit kar		Nirvachan Exps.	257609
Gat	13820	Vahan Kiraya	5500
Chalu	4680	Festival Expenses	27000
Sikhsha Kar		Printing & Stationery	27090
Gat	6878		
Chalu	3744		
Vikas Upkar			
Gat	5731		
Chalu	2407		
Chungi			
Anudan Prapt	3080209		
Stand Shulk	13900		
Stand Kar	41280		
Bajar Bethak	25080		
Hakanataran Shulk	15352		
Misc. Income	5140		
Jal Kar			
Gat	14310		
Chalu	8640		
Avedan Praman Ptra shulk	66072		
Tenkar Kiraya	12000		
Istehar shulk	18398		
Nal Conecction Shulk	2310		
Patta Primmium prapt	840		
Daha Sanskar Lakdi Kanda Shulk	14840		
Dukan kiraya prapt	9800		
Namankan Shulk	52134	Closing balance	
Nal Conecction Anudaan	119500	Cash in hand	
Road Chatipurti	24111	Cash at bank	185304141
	190476023		**190476023**

Date - 31-08-2020

Place - Biaora

For Spark & Associates
Chartered Accountant

CA Kapil Gupta
Partner
M.no. 421107

NAGAR PALIKA PARISHAD PACHORE (M.P.)
Receipt & Payment Account
For the Month - July 2019

Receipt	Amount	Payment	Amount
Opening Balance		Salary	2313800
Cash in hand		Vahan Kiraya	29800
Cash at bank	185304141	Printing & Stationery	39940
Sampatti Kar		Advetisement	146270
Gat	19104	Diesel Expenses	1657131
Chalu	19470	Repairing	73420
Samekit kar		Electricity Bill Expenses	293931
Gat	5140	Tax Payment	341322
Chalu	2640	Sambhal Anugrah Sahaytaa	600000
Sikhsha Kar		Muktidham Rakhrakhao Exps.	123000
Gat	5599	Bowndrywall Nirman	267787
Chalu	5397	Vidhut samagri Expenses	2012653
Vikas Upkar		Amanat vapsi	20000
Gat	5599	Misc. Expenses	1022776
Chalu	5397		
Stand Shulk	15240		
Stand Kar	44420		
Bajar Bethak	27360		
Misc. Income	5610		
Nal Conecction Shulk	210		
Nal Conecction Anudaan	12500		
Road Chatipurti	14178		
Tenkar Kiraya	12000		
Istehar Shulk	9900		
Dukan kiraya prapt	50800		
Namankan Shulk	70616		
Daha Sanskar Lakdi Kanda Shulk	3900		
Dukan Nilaami	900800		
Jal kar			
Gat	4480		
Chalu	10176		
Bank Interest	153614		
Anya Anudan	8703000		
Braha Vikash Shulk	19119		
Antrik vikash shulk	4994		
Nivinda Shulk	30000		
Chungi Chatipurti Shulk	3085209		
Pashu Thiyaa Shulk	5300		
Pashu Panjiyan Shulk	4800	Closing balance	
Patta Primmium prapt	9400	Cash in hand	
Samayojan	17820	Cash at bank	189646103
	198587933		**198587933**

Date - 31-08-2020

Place - Biaora

For Spark & Associates
Chartered Accountant

CA Kapil Gupta
Partner
M.no. 421107

NAGAR PALIKA PARISHAD PACHORE (M.P.)
Receipt & Payment Account
For the Month - August 2019

Receipt	Amount	Payment	Amount
Opening Balance		Salary	2628128
Cash in hand		Parishad Manday	26000
Cash at bank	189646103	Bowndry Wall Nirman	577509
Sampatti Kar		Puliya Nirman	956855
Gat	6799	Amanat Vapsi	12000
Chalu	2960	Travlling Exp	13000
Samekit kar		Repairing	71641
Gat	3000	Diesel Expenses	348167
Chalu	1320	Hudko Loan Insttalment	143291
Sikhsha Kar		Electricity Bill	187913
Gat	1628	Printing & Stationery	14341
Chalu	996	Tax Payment	191865
Vikas Upkar		Nirvachan Exps.	3860
Gat	1448	Vidhut Samagri	108698
Chalu	996		
Stand Shulk	14180	**Fixed Assets Purchase**	
Stand Kar	41660	Battary	16350
Bajar Bethak	26360	Lift Chechis	888862
Misc. Income	2250	Vahan Chechis	888862
Namankan Shulk	20474		
Istehar Shulk	19800		
Jal kar			
Gat	5420		
Chalu	3360		
Dukan kiraya prapt	5200		
Nivinda Shulk	5000		
Dukan Nilaami	95000		
Daha Sanskar Lakdi Kanda Shulk	4100		
Tenkar Kiaraya	8000		
Nal Conection Avedan	5000		
Pashu Panjiyan Shulk	6500		
Licence Shulk	5500		
Amanat Rashi	1750	Closing balance	
Road Chatipurti	2343	Cash in hand	
Dukan Nilaami	300000	Cash at bank	183159805
	190237147		**190237147**

Date - 31-08-2020

Place - Biaora

For Spark & Associates
Chartered Accountant

CA Kapil Gupta
Partner
M.no. 421107

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NAGAR PALIKA PARISHAD RAJGARH (M.P.)
Receipt & Payment Account
For the Month - September 2019

Receipt	Amount	Payment	Amount
Opening Balance		Salary	2275619
Cash in hand		Parshad Mandey	26000
Cash at bank	183159805	Printing & Stationery	16930
Sampatti Kar		Vahan Kiraya	8000
Gat	11163	Repairing	51094
Chalu	5719	Diesel Expenses	315960
Samekit kar		Electricity Bill	317540
Gat	3960	Bowndry Wall Nirman	445582
Chalu	2160		
Sikhsha Kar			
Gat	3148		
Chalu	2093		
Vikas Upkar			
Gat	1231		
Chalu	2093		
Jal Kar			
Gat	4160		
Chalu	2381		
Stand Shulk	15380		
Stand Kar	38500		
Bajar Bethak	24700		
Misc. Income	10802		
Nal Conection Avedan	13620		
Road Chatipurti	7029		
Daha Sanskar Lakdi Kanda Shulk	2600		
Avedan Shulk	23868		
Bank Interest	5346485		
Sthayi Jama Per Interest	313902		
Anudan Prapt	8031358		
Nak Anataran Shulk	4449		
Ishtehar Shulk	2700		
Pashu Panjiyan Theka Nilami	400000	Closing balance	
Dukan kiraya	21000	Cash in hand	
Tankar Kiraya	1500	Cash at bank	193999081
	197455806		197455806

Date - 31-08-2020

Place - Biaora

For Spark & Associates
Chartered Accountant

SPARK & ASSOCIATES Chartered Accountants

CA Kapil Gupta
Partner
M.no. 421107

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NAGAR PALIKA PARISHAD PACHORE (M.P.)
Receipt & Payment Account
For the Month - October 2019

Receipt	Amount	Payment	Amount
Opening Balance		Salary	4505521
Cash in hand		Repairing	80471
Cash at bank	193999081	Printing & Stationery	73185
Sampatti Kar		Electricity Bill	318302
Gat	9117	Diesel Expenses	1291099
Chalu	22096	Vahan Kiraya	16700
Samekit kar		Parishad Bhatta	52000
Gat	5520	Bowndry Wall Nirman	833751
Chalu	3240	Tax Payment	29269
Sikhsha Kar		Bleaching Powder	469500
Gat	6184	Elam Kray	419700
Chalu	3613		
Vikas Upkar			
Gat	5384		
Chalu	2891		
Stand Shulk	13360		
Stand Kar	37220		
Bajar Bethak	27255		
Amanat Rashi	9000		
Nivinda Praman Patra Shulk	3000		
Bank Interest	825348		
Avedan Shulk	40775		
Mics. Income	26109		
Jal Kar			
Gat	5952		
Chalu	1731		
Anudan Prapt	4553714		
Grah Vikash Shulk	93558		
Natrik Vikash Shulk	21632		
Nal Conection Shulk	1010		
Road Chatipurti	1659		
Dukan Nilaami	439500		
Istehar Shulk	6300		
Daha Sanskar Lakdi Kanda Shulk	4560	Closing balance	
Pipe Line Chatipurti	8131097	Cash in hand	
Aatishbaji Shulk	15000	Cash at bank	200225408
	208314906		**208314906**

Date - 31-08-2020

Place - Biaora

For Spark & Associates
Chartered Accountant

CA Kapil Gupta
Partner
M.no. 421107

NAGAR PALIKA PARISHAD PACHORE (M.P.)
Receipt & Payment Account
For the Month - November 2019

Receipt	Amount	Payment	Amount
Opening Balance		Tax Payment	98408
Cash in hand		Electricity Bill	399257
Cash at bank	200225408	Festival Expenses	279550
Sampatti Kar		Vahan Kiraya	17200
Gat	15909	Electricity Expenses	2820050
Chalu	5466	Hudco Loan Installment	140768
Samekit kar		Printing & Stationery	57600
Gat	5272	Sochalay Nirman	466372
Chalu	2040	Leagal Exps.	23000
Shikhsha Kar		Reparing	34230
Gat	3968		
Chalu	1350	**Fixed Assets Purchase**	
Vikas Upkar		Fire Febrication	1575998
Gat	2538		
Chalu	1156		
[illegible]nd Shulk	35400		
[illegible]nd Kar	20140		
[illegible]r Bethak	27350		
[illegible] Income	8350		
[illegible] Kar			
Gat	9740		
Chalu	3080		
[illegible]r Kiraya	7500		
[illegible] Conecction Shulk	13500		
[illegible] Chatipurti	7200		
[illegible] Sanskar Lakdi Kanda Shulk	3500		
[illegible]nkan Shulk	48039		
[illegible] Conectin	360		
[illegible] Anataran Shulk	6378		
[illegible] Harwesting Shulk	15000		
[illegible] Kalyan Shulk	37500		
[illegible] Prapt	3835757		
[illegible] Panjiyan Shulk	800000		
[illegible] Shulk	11700		
[illegible] Rashi	8000		
[illegible] Vikash Shulk	7433		
[illegible] Vikash Shulk	1161		
[illegible] Chatipurti Shulk	2318562	Closing balance	
[illegible] kiraya prapt	1000	Cash in hand	
[illegible] Form Fees	26000	Cash at bank	201603324
	207515757		207515757

[illegible] - 31-08-2020

[illegible] - Biaora

For Spark & Associates
Chartered Accountant

CA Kapil Gupta
Partner
M.no. 421107

NAGAR PALIKA PARISHAD PACHORE (M.P.)
Receipt & Payment Account
For the Month - December 2019

Receipt	Amount	Payment	Amount
Opening Balance		Salary	2481960
Cash in hand		Parshad Mandey	26000
Cash at bank	201603324	Diesel Expenses	1095618
Sampatti Kar		Nirvachan Exps.	20800
Gat	6962	Tax Payment	228717
Chalu	3189	CC Road Nirman	4457469
Samekit kar		Reparing	388915
Gat	4440	Vahan Registation Shulk	60300
Chalu	1080	Nivinda Prakasan	40572
Sikhsha Kar		Audit Fees	17700
Gat	3776		
Chalu	896		
Vikas Upkar			
Gat	3740		
Chalu	737		
Stand Shulk	23140		
Stand Kar	34040		
Bajar Bethak	28520		
Namankan Shulk	203390		
Misc. Income	5092		
Jal Kar			
Gat	6990		
Chalu	3840		
Istehar shulk	14400		
Nal Conecction Shulk	12520		
Road Chatipurti	6396		
Atikraman Arth Dand	37451		
Pashu Hat Nilaami	100000		
Dukan kiraya prapt	51500		
Pashu Panjiyan Shulk	372000		
Daha Sanskar Lakdi Kanda Shulk	7300		
Mudra Shulk	165000		
Graha Vikash Shulk	141316		
Antrik Vikash Shulk	9786		
Amanat Rashi	127000		
Tendar From Fees	60500	Closing balance	
Dukan Nilaami	100000	Cash in hand	
Dak Anataran Shulk	4659	Cash at bank	194324933
	203142984		**203142984**

Date - 31-08-2020

Place - Biaora

For Spark & Associates
Chartered Accountant

CA Kapil Gupta
Partner
M.no. 421107

SPARK & ASSOCIATES

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NAGAR PALIKA PARISHAD PACHORE (M.P.)
Receipt & Payment Account
For the Month - December 2019

Receipt	Amount	Payment	Amount
Opening Balance		Salary	2481960
Cash in hand		Parshad Mandey	26000
Cash at bank	201603324	Diesel Expenses	1095618
Sampatti Kar		Nirvachan Exps.	20800
Gat	6962	Tax Payment	228717
Chalu	3189	CC Road Nirman	4457469
Samekit kar		Reparing	388915
Gat	4440	Vahan Registation Shulk	60300
Chalu	1080	Nivinda Prakasan	40572
Shiksha Kar		Audit Fees	17700
Gat	3776		
Chalu	896		
ikas Upkar			
Gat	3740		
halu	737		
nd Shulk	23140		
nd Kar	34040		
ar Bethak	28520		
mankan Shulk	203390		
isc. Income	5092		
l Kar			
Gat	6990		
halu	3840		
har shulk	14400		
Conecction Shulk	12520		
ad Chatipurti	6396		
kraman Arth Dand	37451		
shu Hat Nilaami	100000		
kan kiraya prapt	51500		
shu Panjiyan Shulk	372000		
ha Sanskar Lakdi Kanda Shulk	7300		
dra Shulk	165000		
aha Vikash Shulk	141316		
trik Vikash Shulk	9786		
anat Rashi	127000		
ndar From Fees	60500	Closing balance	
kan Nilaami	100000	Cash in hand	
ak Anataran Shulk	4659	Cash at bank	194324933
	203142984		203142984

Date - 31-08-2020

Place - Biaora

For Spark & Associates
Chartered Accountant

CA Kapil Gupta
Partner
M.no. 421107

NAGAR PALIKA PARISHAD PACHORE (M.P.)
Receipt & Payment Account
For the Month - January 2020

Receipt	Amount	Payment	Amount
Opening Balance		Salalry	2252994
Cash in hand		Electricity Bill	129443
Cash at bank	194324933	Vahan Kiraya	29500
Sampatti Kar		Repairing & MAIN.	2187169
Gat	33879	Diesel	1398230
Chalu	12095	Anteyesti Sahayta	140000
Samekit kar		Printing & Stationery	3750
Gat	2480	Parisad Bhatta	42080
Chalu	2040	Festival Expenses	30000
Sikhsha Kar		Tax Payment	923249
Gat	10649	Manglik Bhavan Nirman	1532380
Chalu	3408	CC Road Nirman	1632786
Vikas Upkar		Jal Vayavastha Exps.	2065850
Gat	9595	Sochalay Nirman	421339
Chalu	3162	Bowndry Wall Nirman	158410
Stand Shulk	40480	Electricity Exps.	99000
Stand Sanchalan Shulk	15920		
Bajar Bethak	26305	**Fixed Assets Purchase**	
Misc. Income	8162	Vahan Purchase	1892250
Road Chatipurti	166564		
Nal Conecction Anudaan	34190		
Daha Sanskar Lakdi Kanda Shulk	1600		
Atikraman Arth Dand	250		
Istehar Shulk	8100		
Hak Anataran Shulk	26495		
Tendar Form Fees	2000		
Amanat Rashi	4000		
Pashu Panjiyan Shulk	1078000		
Jal kar			
Gat	25120		
Chalu	2200		
Tenkar Kiraya	12000		
Dukan Nilami	378900		
Dukan Kiraya	3000		
[illegible]raha Vikash Shulk	7249		
[illegible]rik Vikash Shulk	929		
Anudan Prapt	13390444	Closing balance	
Traveling Kar	223000	Cash in hand	
[illegible]dijya Kar	786000	Cash at bank	195725919
Namankan Shulk	21200		
	210664349		210664349

Date - 31-08-2020

Place - Biaora

For Spark & Associates
Chartered Accountant

CA Kapil Gupta
Partner
M.no. 421107

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NAGAR PALIKA PARISHAD PACHORE (M.P.)
Receipt & Payment Account
For the Month - February 2020

Receipt	Amount	Payment	Amount
Opening Balance			
Cash in hand		Salary	2477146
Cash at bank		Vahan Kiraya	34000
	195725919	Printing & Stationery	10764
Sampati Kar		Electricity Bill	341914
Gat	62661	Hudco Loan Installment	139146
Chalu	60963	Repairing & MAIN.	14000
Samekit Kar		Mics. Exps.	62691
Gat	12969		
Chalu	7080	**Fixed Assets Purchase**	
Sikhsha Kar		Computer	88500
Gat	12693		
Chalu	16090		
Jal Kar			
Gat	38807		
Chalu	22770		
Stand Kar	40500		
Stand Sanchalan Shulk	13660		
Bajar Bethak	24300		
Daha Sanskar Lakdi Kanda Shulk	8700		
Hak Anataran Shulk	400		
Istchar Shulk	13500		
Mics.Income	8569		
Road Chatipurti	10860		
Nal Conection	24250		
Samudayik Bhawan Kiraya	2200		
Pashu Panjiyan Shulk	350000		
Namankan Shulk	510828		
Tenkar Kiraya	6150		
Dukan Nilami	983251		
Dukan Kiaraya	180545		
Amanat Rashi	1368440	Closing balance	
Dukan Primmium	200000	Cash in hand	
Chungi Chatipurti	2161028	Cash at bank	198698972
	201867133		201867133

Date - 31-08-2020

Place - Biaora

For Spark & Associates
Chartered Accountant

CA Kapil Gupta
Partner
M.no. 421107

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NAGAR PALIKA PARISHAD PACHORE (M.P.)
Receipt & Payment Account
For the Month - March 2020

Receipt	Amount	Payment	Amount
Opening Balance		Salary	2371829
Cash in hand		Diesel Expenses	1102835
Cash at bank	198698972	Vahan kiraya	357000
Sam[illegible] Kar		Sambal Anugraha Yojna	200000
Gat	24112	Electricity Bill	542135
Chalu	49165	Bowndry Wall Nirman	1057795
Sam[illegible] Kar		Audit Fees	41300
Gat	12777	Repairing	28450
Chalu	9093	Vahan Bhada	1350
Sikhsha [illegible]		Printing & Stationery	4800
Gat	9259	Bank Charges	4196
Chalu	13880	Samayojan	12150
Vikas U[illegible]		Puliya Nirmaan	399000
Gat	7956	Vahan Kiraya	64000
Chalu	14614	Mics. Exps.	56244
Stand Kar	23940		
Stand Sam[illegible] Shulk	9360		
Bajar Be[illegible]	15630		
Daha Sans[illegible] Shulk	5000		
Niryat Kar	128000		
Pashu Pan[illegible]	1275000		
Istehar Sh[illegible]	9000		
Namankan F[illegible]	59738		
Nal Conec[illegible]	11500		
Mics. Inco[illegible]	113842		
Road Cha[illegible]	10056		
Jal Kar			
Gat	21500		
Chalu	24130		
Anudan Pra[illegible]	22000		
Dukan Nila[illegible]	3691677		
Tenkar Kira[illegible]	5250		
Dukan Kira[illegible]	88450		
Chungi Cha[illegible]	2162528	Closing balance	
Pashu Hat [illegible]	200000	Cash in hand	215955836
Anudan Pra[illegible]	13570028	Cash at bank	
Tendar form [illegible]	40000		
Bank Inte[illegible]	1872463		
	222198920		222198920

Date - 31-[illegible]

Place - [illegible]

For Spark & Associates
Chartered Accountant

CA Kapil Gupta
Partner
M.no. 421107

Spark & Associates Chartered Accountants

Annexure A

सम्पतियो में घटौती का विवरण वर्ष 2019-20

विवरण	सकल संपत्ति	घटत की दर	pur 2018-19	pur 2019-20	वर्ष 2019-20 की घटत	शुदध संपत्ति
भवन	15326497.8	10	0	0	1532649.78	13793848.02
रोड एव ब्रिज	8394751.8	10	0	0	839475.18	7555276.62
ब्रिज एवं कल्वेट्स	306180	10	0	0	30618	275562
ड्रेन	920265.6	40	0	0	368106.24	552159.36
जल प्रदाय	1003254.8	40	0	0	401301.92	601952.88
विधुत सामग्री	2453608.7	10	0	0	245360.87	2208247.83
प्लांट एवं मशीनरी	918976.65	15	0	0	137846.4975	781130.1525
कार्यालय सामग्री	601759.7	10	0	0	60175.97	541583.73
मोटर पंप	108955	15	128200	0	16343.25	92611.75
कप्यूटर	72932.5	40	85850	0	29173	43759.5
कप्यूटर	0	40	0	88500	35400	53100
टायर क्रय	85850	15	101000	0	12877.5	72972.5
टैंकर क्रय	218790	15	257400	0	32818.5	185971.5
वाहन	11654374.24	15	6413500	0	1748156.136	9906218.104
वाहन	0	15	0	1892250	283837.5	1608412.5
Lift Chechis	0	15	0	888862	133329.3	755532.7
Vahan Chechis	0	15	0	888862	133329.3	755532.7
Battary	0	15	0	16350	2452.5	13897.5
Febrication	0	10	0	1575998	157599.8	1418398.2
फर्नीचर	164561.4	10	0	0	16456.14	148105.26
योग	42230758.19		6985950	5350822	6217307.384	41364272.81

Bank Reconcilition Statement

As on 31.03.2020

Particular			Amount
Balance as per cash book			215955836.00
Add:- Outstanding Salary			2455435.00
Add:- Wrong Amount Entered in Cash Book			365700.37
Add:- FDR Not Entered in Pass Book			155800000.00
Balance as per Pass Book			57334700.63
			215955836.00