

**VPCA AND ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
**CA. PULKIT AGRAWAL**  
ACA, B.com

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# **AUDIT REPORT FOR THE YEAR ENDING 2019-20**

**NAGAR PARISHAD SITAMAHU DIVISION, UJJAIN (M.P)**



**AUDIT REPORT IN CONNECTION WITH ANNUAL AUDIT OF SITAMAHU NAGAR PARISHAD**

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

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 MukhyamantriAdohSanrachanaYojanaCash 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 (14<sup>th</sup> Finance, SadakMarrammat, SansadNidhi, VisheshNidhi, Etc.)

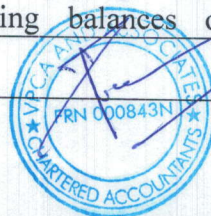
### Audit of Revenue

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 <b>Receipt &amp; Payment Account</b> .	The Sampattikar, Samekitkar, JalKar ,NagariyaVikasUpkar, were found to have slow growth.																														
2.	The Auditor is Responsible for checking the revenue receipts from the counter files of receipt books & verifies that the money received is duly deposited in respective bank accounts.	<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><thead><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></thead><tbody><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">SampattiKarless 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></tbody></table>	S No.	Receipt No.	Amount in receipt	Amount in ledger and cash book	Difference	Jalkar less deposited in Bank										SampattiKarless 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																																	
SampattiKarless 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 <b>Annexure - "B-1"</b> .	There has been significant downfall in recovery of sampattikar and samekit both Current as well as outstanding kar year
4.	Delay beyond 2 working days shall be 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 <b>Annexure "B-2"</b> .	Municipality should use actual figures of past year while preparing budget so that under or over recovery is comparable against budgeted figures.
7.	The Auditor shall verify the interest	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 <b>Audit of FDRs</b>
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.	AIndicators	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 <b>Annexure "C"</b> .
2.	The Auditor is responsible for checking the entries in Cash Book & Verifying them from relevant vouchers.	We have audited the expenditures incurred by the municipality by applying sample test check basis. On checking the entries in cash book with relevant vouchers we found some minor discrepancies which are annexed in the report as <b>"Annexure-B-3"</b>	There are instances found where parishad expended more than allowed limit on Employees conveyance (Yatribahtta to employee ) Parishad has to recover the excess amount expended from the particular employee details of which is given in the <b>Annexure B-4</b>
3.	Auditor shall check monthly balance of the Cash Book & guide the accountant to rectify the errors.	We examined the daily balances of the cash book and arithmetical & clerical errors have been identified by us, which was dealt with appropriately and rectified at the year end. Closing Balance has been worked out correctly by giving above rectification effects.	Municipality has to more focus on arithmetical errors.





4.	Auditor shall verify that the expenditure of a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of commissioner/CMO.	The funds allocated for particular schemes were used only for that scheme. Any over Utilizations where payments were made using own funds of Municipality are annexed in this report as "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 “ <b>Annexure-B-6</b> ”.	avoided.
5.	Auditor shall be responsible for verifying the entries in the grant register. The Receipt & payments of grants shall be duly verified from the entries in the Cash Book.	We have reconciled the accounts of receipts and payments for the grant received and utilized during the year.	No discrepancies found.
6.	The Auditor shall verify the fixed assets register from the records & the discrepancies shall be brought to the notice of CMO.	The Auditor shall verify the fixed assets register from the records & the discrepancies shall be brought to the notice of CMO.	No discrepancies found.
7.	The auditor shall reconcile the accounts of receipt and payments especially for project funds.	The Receipt & payment for project funds are reconciled and all the receipts and payments of project funds are annexed to the report.	No such instances observed.

#### Audit of FDR

S. No.	Indicators	Observations	Remarks
1.	The auditor is responsible for audit of all FDR & TDR.	We have physically verified all the FDRs held by the municipality and complete details of which are being hereby annexed to this report in <b>Annexure “B-5”</b> .	FDRs and FD Register were made available.
2.	Auditor shall ensure that proper records of FDR are maintained and all renewals are timely done.	Municipality has opted for auto renewal of the FDRs on its maturity thereby risk of not getting timely renewal of FDRs is almost nil and management has prepared proper register and records for the FDRs and they are	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 SITAMAHU, 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	114971	72000	-37%
2	Property tax current	110995	39381	-64%
3	SamekitKar Outstanding	234229	142538	-39.%
4	SamekitKar current	104797	49424	-52%
5	ShikshaUpkar outstanding	37353	21907	-41%
6	Shikshaupkar current	29046	14239	-50%
7	VikasKar Outstanding	34560	23414	-32%
8	VikasKar Current	375235	62491	-83%
9	Jalkar outstanding	112060	196150	75%
10	Jalkar current	665200	649580	-2%

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**





Nagar Parishad Sitamahu					
Receipts and Payments					
1-Apr-2019 to 31-Mar-2020					
Receipts			Payments		
Particulars	Amount	Amount	Particulars	Amount	Amount
Opening Balance		24082287	Capital Account		620000
Opening balance	24082287		Sambhal Youjna	620000	
Capital Account		66259190	Current Liabilities		652120
14th Central Finance Comm	8778000		Duties & Taxes	494796	
Other Grant	7309786		Amanat Vapsi	157324	
Rajye Vitt Ayoug	2776000		Liabilities		3618193
Sambhal Youjna	1005000		Hudco Loan	3618193	
Vishesh Nidhi	26378418		Fixed Assets		26712375
Sadak Marammat	1060000		CC Road	5854657	
MULBHUT	12454794		Other Structures	15121039	
Chungi	6497192		Nali Nirman	234461	
Indirect Incomes		9163423	Nirman Karya	5502218	
Bhavan Kiraya	64804		Indirect Expenses		40273458
Bhavan Kiraya Bakaya	114080		Adhosanrachna	2794922	
Bhavan Nirman Anumati	2300		Insurance	28668	
Bhavan Vikas Shulk	438335		Inter Net Bill	12732	
Bhumi Kiraya	11160		Vrati Kar	72500	
Bhumi Kiraya Bakaya	19379		Labour Tax	192349	
Dukan Kiraya Bakaya	1674317		Mandir Shulk	80402	
Educatione Kar Bakaya	21907		Marammat Karya	114523	
Nal Connection Amanat	102570		News Papar	5040	
Sadak Khudai	30240		Nirman Samagri	36750	
Samekit Kar Bakaya	141338		Nirvachan	258134	
Sampti Kar Bakaya	72000		Office Furniture	22350	
Swachtha Gatividhi	1080		Other Charges	11	
Vikas Upkar Bakaya	23414		Parshad Bhatta	177838	
Water Tax Bakaya	196150		PF	779882	
Avedan Shulk	39365		Printing Karya	27442	
Bajar Bethak	136750		R&M Fire Vahan	1974091	
Bhavan Anugiya	1000		Salary Ariar	186342	
Namantran	308960		Samsan Lakadi Exp	206972	
Pashu Panjiyan	17590		Swachata Survekshan	709560	
Praman Patr	170		Vidhut Dayak	5119528	
Water Tanker	5900		Vivid Exp	624665	
Other Income	2465107		Vriksharopan	14760	
Adhibhar	80		Yatra Kiraya	78762	
Educatione Cess	14074		Bank Charge	68	
Samekit Kar	49424		Computer & Consumables	2751	
Sampti Kar	38991		Electricity	299835	
Samsan Lakadi	42500		G. S. T%	1012783	
Vikas Upkar	62311		Insurance-Vehicle	10182	
Vivid Kar	1260		Programme Expenses	308269	
Water Tax	648380		Stationery	99278	
Dukan Kiraya	673027		Telephone Expenses	1592	
Mudank Shulk	470000		Vahan Kiraya	15920	
Yatrikar	1274960		Advertisement Expense	122909	
Manglik Bhavan	500		Parshad Mandey	62700	
			Salary	18846428	
			Diesel	489339	
			Electricity Samagri	4050	
			Jal Pradaye	1761064	





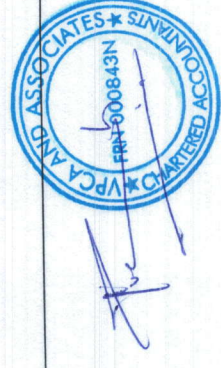
		JCB RENT	245392	
		Other Store Purchase	1150029	
		R & M-Vehicle Others	35115	
		Saf Safai Exp	11733	
		Saf Safai Expenses	14900	
		Swachtha Samagri	1397780	
		Totalling Mistake	863117	
		Closing Balance		27628753
		Bank Balance	27628753	
Total		99504900	Total	99504900





Revised Abstract Sheet for reporting on Audit for Financial Year 2019-20

Sr. No.	Parameters	Description			Observation in Brief	Suggestions
1	Audit of Revenue	Receipts in Rs.				
	राजस्व कर वसूली	Year 2018-19	Year 2019-20	% of Growth		
(i)	संपत्तिकर	225966	111381	-50.71%	Negative Growth rate has been observed	Efforts should be given on maintaining the growth rate.
(ii)	समोक्त कर	339026	191962	-43.38%	Negative Growth rate has been observed	Efforts should be given on maintaining the growth rate.
(iii)	नगरीय विकास उपकर	409795	85905	-79.04%	Negative Growth rate has been observed	Better recovery policies should be adopted
(iv)	शिक्षा उपकर	66399	36146	-45.56%	Negative Growth rate has been observed	Efforts should be given on maintaining the growth rate.
	कुल योग	1041186	425394	-59.14%	Negative Growth rate has been observed	Efforts should be given on maintaining the growth rate.
	नगर राजस्व वसूली					
(i)	जल उपभोक्ता प्रभार	777260	845730	8.81%	Negative Growth rate has been observed	Efforts should be given on maintaining the growth rate.
(ii)	ठोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार	0	0	0.00%	--	--
(iii)	अन्य कर / शुल्क	0	0	0.00%	--	--
	कुल योग	777260	845730	8.81%	Moderate Growth rate has been observed	Efforts should be given on maintaining the growth rate.
	महा योग	1818446	1271124	-30.10%	Negative Growth rate has been observed	Negative Growth rate has been observed
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.			The municipality is following cash basis of accounting which is not prescribed as per MP/MAM guidelines.	





Revised Abstract Sheet for reporting on Audit for Financial Year2019-20

Sr. No.	Parameters	Description		Observation in Brief	Suggestions
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.		The grants received by municipality is through proper channel and the payments are made by the municipality for the purpose for which the same is provided by government.	Nil
7	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.		We didn't came across any such diversion of fund.	Nil

Seal & Signature of Auditor





Nagar Parishad Sitamahu, Mandsaur					
Income & Expenditure Account for the year 2019-2020					
Expenditure			Income		
Particulars	Amount	Amount	Particulars	Amount	Amount
<b>Establishment Expenses</b>		<b>2,00,53,190</b>	<b>Rates and Taxes</b>		<b>12,74,504</b>
Salary	18846428.16			39381.00	
			Sampatti Kar Chalu		
Parshad Bhatta	240538.00		Sampatti Kar Bakaya	72000.00	
PF	779882.00		Samekit Kar Chalu	49424.00	
Salary Ariar	186342.00		Samekit Kar Bakaya	142538.00	
<b>Administration Expenses</b>		<b>57,30,831</b>	Education Cess Chalu	14239.00	
Advertisement Expense	119877.36		Education Cess Bakaya	21907.00	
Insurance	38850.00		Vikas Kar Chalu	62491.00	
Stationery	126719.90		Vikas Kar Bakaya	23414.00	
Telephone Expenses	1592.00		Water Tax Chalu	649580.00	
Computer & Consumables	2751.18		Water Tax Bakaya	196150.00	
Electricity Bill	5423268.00		Vividh Kar	3380.00	
Inter Net Bill	12732.18		<b>Specified Revenue compensation</b>		<b>2,07,06,986</b>
News Paper	5040.00		Chungi	6497192.00	
<b>Operation and Maintainance</b>		<b>76,38,685</b>	Rajya Vitt	12454794.00	
Diesel	489339.24		Mudrank Shulk	470000.00	
Electricity Samagri	4050.00		Yatri Kar	1285000.00	
Jal Pradaye	1761063.90		<b>Rental Incomes from Property of Parishad</b>		<b>25,58,267</b>
JCB RENT	245392.08		Bhavan Kiraya	64804.00	
Other Store Purchase	1150029.00		Bhavan Kiraya Bakaya	114080.00	
R & M-Vehicle Others	35115.00		Bhumi Kiraya	11160.00	
Saf Safai Exp	11732.80		Bhumi Kiraya Bakaya	19379.00	
Saf Safai Expenses	14900.00		Dukan Kiraya	674027.00	
			Dukan Kiraya Bakaya	1674317.00	
Swachtha Samagri	1397780.36		Manglik Bhavan	500.00	
Vahan Kiraya	15920.00				
Yatra Kiraya	78762.36		<b>Fees and Charges</b>		<b>10,56,470</b>
			Avedan Shulk	39365.00	
Yatra Kiraya	78762.36		Bajar Bethak	137100.00	
Samsan Lakadi Exp	164471.54		Bhavan Anugiya	1000.00	
R&M Fire Vahan	1974091.18		Namantran	311060.00	
Office Furniture	22350.00		Pashu Panjiyan	17590.00	
Marammat Karya	114523.00		Praman Patr	170.00	
R & M Mandir	80402.36		Swachtha Gatividhi	1080.00	
<b>Programme Expenses</b>		<b>12,90,723</b>	Nal Connection Amanat	102570.00	
Programme Expenses	308269.00		Bhavan Nirman Anumati	2300.00	
Vriksharopan	14760.00		Bhavan Vikas Shulk	438335.00	
Swachata Survekshan	709560.00		Water Tanker	5900.00	
Nirvachan	258133.98				
<b>Other Expenditure</b>		<b>6,24,744</b>	<b>Other Income</b>		<b>24,98,947</b>
Vivid Exp	624744.06		Misc Income	2498947.00	
			<b>Excess of Expenditure Over Income</b>		<b>72,42,999</b>
<b>Total</b>		<b>3,53,38,173</b>	<b>Total</b>		<b>3,53,38,173</b>





Nagar Parishad Sitamahu, Mandsaur			
Bank Reconcilliation Statement			
BRS as on 31.03.2020			
S N.	Particulars	Amount	
1	Balance as per Bank as on 31.03.2020	27628753	27628753
Balance as per cash book as on 31.03.2020			2,76,28,753
			0.00





Nagar Parishad Sitamahu, Mandsaur		
केश प्लॉ		
31-03-2020 को समाप्त होने वाले वर्ष के लिए		
	विवरण	राशि
A	प्रारंभिक शेष	24082287
B	राजस्व आय	3,53,38,173
	पूंजीगत प्राप्तियां	4,00,84,441
	कुल	7,54,22,614
C	राजस्व व्यय	2,80,95,174
	पूंजीगत व्यय	4,37,80,973
	कुल	7,18,76,147
D	अंतिम शेष (A+B-C)	2,76,28,753

*[Handwritten Signature]*

