



INDEPENDENT AUDITORS REPORT

To,

The Chief Municipal Officer,
Nagar Palika Parishad Boda
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, Boda**" which comprise the cash book, vouchers, Receipts book/ Katte, 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, Boda**" 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.



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.

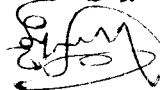
Report on Other Legal and Regulatory Requirements:

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 Account

For Spark & Associates
Chartered Accountant

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



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 submit Comparison 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 daily 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).



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 Maintained Assets Register so we are unable to determine Exact Figure of Assets in the Parishad.

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

4. Capital Expenditure Register is not maintained by the Nagar Parishad.

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

6. Dates For 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.

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

Receipt	Amount	Payment	Amount
Opening Balance		Vividh exp.	55003
Cash in hand		Sadak marmat	26400
Cash at bank	10709358	Senteshion	9640
Sampatti Kar		Office exp.	11345
Gat		Amant vapashi	173000
Chalu		Pey jal parivahn	247640
Samekti kar		Sathapana shakha	887340
Gat		Parshad mandey	26000
Chalu		Mulkul	113166
Sikhsa Kar		Asathai senteshions	107050
Gat		Asathai rajvash	7325
Chalu		Asathai vahan karmchhari	28680
Nagriya Vikas Upkar		Asathai computr	23320
Gat		Asathai jal parday	29300
Chalu		Asathai	9610
Lend & Builiding		C.A. Fees	15000
Gat		Rajsva vity aayog	181200
Chalu		Stast laist mukul	548310
Bajar Bethak		Rajsva vity samagari	639695
Dukan Kiraya		GST mukul	301520
Gat		Vidhut bill	96470
Chalu			3564
Jal Kar		Closing balance	
Gat		Cash in hand	31580
Chalu		Cash at bank	47490
Vitiya kar			10588241
Gat			160
Chalu			40
Sircharj			3340
Busten bethak fees			50000
Avendan shulk			314
Parmada patha			84
Nimad anumati			1000
Busten book			200
Adhibhar			1144
P.M. Awash yojana			3000
Mat maveshti			150
Dukan Nilam			2965500
Namankan Fees			3000
Vikash parbhar shulk			590
Bus ten fees nilam			20000
Sadak marmat anudan			91000
Niyat tax			2000
	14125255		14125255

For Spark & Associates
Chartered Accountant

CA Kapil Gupta
Partner
M.no. 421107

Place - Biora

Date - 22-08-2020

Receipt & Payment Account
For the Month - May 2019

Date - 22-08-2020
Place - Bhaora



Receipt & Payment Account
For the Month - June 2019

[illegible]

**For Spark & Associates
Chartered Accountant**

Date - 22-08-2020

Place - Biaora

CA Kapil Gupta
Partner
M.no. 421107

M.no. 421107

For the Month - July 2019

For the Month - July 2019

[illegible]

Date - 22-08-2020

Place - Biaora

For Spark & Associates
Chartered Accountant



CA Kapil Gupta
Partner
M.no. 421107

M.no. 421107

Receipt & Payment Account
For the Month - Aug 2019

[illegible]

For Spark & Associates
Chartered Accountant

CA Kapil Gupta

M.no. 421107

Place - Biaora

Date - 22-08-2020

NAGAR PATIKA PARISHAD BODA M.P.

For the Month - Sep2019

[illegible]

**For Spark & Associates
Chartered Accountant**

Date - 22-08-2020
Place - Bhaora


CA Kapil Gupta
Partner
M.no. 421107

M.no. 421107

Receipt & Payment Account
For the Month - oct2019

[illegible]

Place - Biaora

Date - 22-08-2020

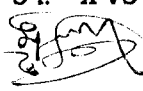
**For Spark & Associates
Chartered Accountant**

CA Kapil Gupta
Partner
M.no. 421107

M.no. 421107

NAGAR PALIKA PARISHAD BODA M.P.
Receipt & Payment Account
For the Month - nov 2019

Amount	Payment	Amount	Receipt
10740	Jal Praday Vidhut Exps.		Opening Balance
82520	T.D.S.		Cash in hand
43240	Vividh exp.	20965514	Cash at bank
197943	Sadak marmart	15136	Sampatti Kar
1750	Office exp.	8054	Gat
63570	Income tax		Chalu
2020	Comput		Samekit kar
123426	Vidhut bill	21480	Gat
121365	Dussahara	7680	Chalu
			Sikhsa Kar
	Closing balance	10427	Gat
	Cash in hand	4649	Chalu
24745391	Cash at bank	9327	Nagriya Vikas Upkar
			Gat
		2920	Chalu
			Dukan kiraya
			Gat
		7590	Chalu
			Jal Kar
		35350	Gat
		76430	Chalu
			Vikash parbhar shulk
		2220	Gat
		260	Chalu
			Bhumi palt kiraya
		4700	Gat
		14707	Chalu
			Vitaye kar
		80	Get
		110	Chalu
		10760	Sircharj
		600	Avendhan shulk
		1930	Parmada patha
		210000	Anudhan payat
		7150	Bazar bthak
		3519	Adhibhar shulk
		3000	Nirmad shulk
		17000	Busten fees
		1305000	Dukan nilamee
		2801	Jurmana
		2643571	nagarik parshan bhopal
25391965			
25391965			

For Spark & Associates
Chartered Accountant

CA Kapil Gupta
Partner
M.no. 421107

Date - 22-08-2020
Place - Biora

GAR PALIKA PARISHAD BODA M.P.

Receipt & Payment Account

Receipt	Amount	Payment	Amount
Opening Balance		Vividha	50870
Cash in hand		Savata vibhag viyoa	3500
Cash at bank		Diesal exp.	133926
Sampati Kar		Dussara	103315
Gat		Seni vividh	40086
Chalu		Sathapna	1226827
Samkrit kar		Vishesh nidhi	850965
Gat		Visheh exp.	7625
Gat		Park vavashta	7700
Chalu		E. M. exp.	11000
Gat		Vidhut vavashta	45000
Chalu		Anidhan shayata	1400000
Nagriya Vikas Upkar		Office accounting	44787
Gat		Jal paradaya	1215455
Chalu		Seni samgari	777726
Bajar Bethak		Rajyvit	1567961
Dukan Kiraya		Mukha mantari	2890562
Gat		Asthai	33000
Gat		Deshs sthai	25200
Chalu		Sadak marmat	16122
Jal Kar		Vidut bill	124647
Gat		Prakash exp.	1468918
Chalu		Savachtan sarmachan 2020	37500
Gat		Jal parivahan	148960
Vitriya kar		Srtant lemp	8888
Gat		Kanun	24000
Chalu		Vasthya	3038
Vikash		Closing balance	
Gat		Cash in hand	
Bhumi palt kiraya		Cash at bank	16470769
Get			
Chalu			
Sirchari			
Busten bethak fees			
Avendan shulk			
Parmada patha			
Anudhan payat			
Adhibhar shulk			
Nal canelions			
Jurmana			
Nirmad shulk			
Vivid			
Nagarik parshan bhopal			

**For Spark & Associates
Chartered Accountant**



CA Kapil Gupta
Partner
M.no. 421107

Place - Biaora

Date - 22-08-2020

For Spark & Associates
Chartered Accountant



CA Kapil Gupta
Partner
M.no. 421107

Receipt & Payment Account
For the Month - feb2019

Receipt	Amount	Payment	Amount
Opening Balance		vidhutbill	138208
Cash in hand		Income tax	48563
Cash at bank		T.D.S	48564
Sampatti Kar		Office acunting	34882
Gat		Aasthapana	85250
Chalu		Sthapana	1196000
Samekit kar		Vivdh exp.	32985
Gat		Seni vivdh	65040
Chalu		Jal pardaya	18425
Sikhsha Kar		Vidhut vawashita	150000
Gat		Amanita vapasi	25000
Chalu		Office exp.	10440
Nagriya Vikas Upkar		Closing balance	
Gat		Cash in hand	9469
Chalu		Cash at bank	15649330
Jal Kar			
Gat			
Chalu			
Gat			
Chalu			
Vikash parbhar shulk			
Gat			
Bhumt palt kiraya			
Get			
Chalu			
Vitva kar			
Get			
chalu			
Dukan nimalmce			
Get			
Chalu			
4375			
3762			
777947			
6365			
200			
1200			
62			
Pratilipi			
Nal Conection Anudan			
240			
1416			
5800			
Sir chage			
Namankan Fees			
2000			
12000			
101000			
980			
Parmada patha			
Anudan			
Shiochale anudan			
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**For Spark & Associates
Chartered Accountant**

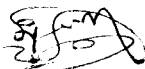
CA Kapil Gupta
Partner
M.no. 421107

Place - Biaora

Date - 22-08-2020

NAGAR PALIKA PARISHAD BODA M.P.
Receipt & Payment Account
For the Month - march 2019

Receipt	Amount	Payment	Amount
Opening Balance		Vidhurbilli	126700
Cash in hand		Office acunting	8290
Cash at bank		Aasthapana	22970
Sampatti Kar		Sthapana	1233437
Gat		Vividh exp.	104902
Chalu		Seni vividh	13965
Samakit kar		Jal pardaya	40870
Gat		Vidhu parva	205600
Chalu		Amanata vapasi	193000
Siksha Kar		Prakash exp.	36000
Gat		Sadak mrmate	2000000
Chalu		Sen asthai	79075
Nagriya Vikas Upkar		Svachta vridha	56550
Gat		Bhata sthapana	1370
Chalu		Udhan exp.	5900
Jal Kar		J. C. B. kirya	30730
Gat			76600
Chalu		Closing balance	67920
Bhumi pait kiraya		Cash in hand	129996
Gat		Cash at bank	23624
Chalu			20659693
Vikash parbhar shulk			
Gat			10770
Chalu			
Dukan kirya			
Gat			11400
Chalu			30928
Vituye kar			660
Gat			1190
Chalu			3850
Bajar Bethak			17605
Sirchaj			4000
Namankan Fees			7194
Abhibhar shulk			150
Mulparvanshi			1540000
Dukan namlamee			400
Avedhan shulk			10
Rashan card			30000
Amanatard			1420
Parpada patha			16000
Vsate free			90000
Apsith anudan			9451
Inteste			1555894
Chungl kar			5407000
Rajvit anudan			1000
Niyat kar			
			24819052
			24819052

For Spark & Associates
Chartered Accountant

CA Kapil Gupta
Partner
M.no. 421107

Date - 22-08-2020
Place - Bilara

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

Receipt	Amount	Payment	Amount
Opening Balance		Vividh exp.	968300
Cash in hand		Sadak marmat	2963109
Cash at bank	10709358	Seniteshin vividh	208856
		Office exp.	465874
Sampatti kar		Amant vapashi	546500
Gat	239254	Pejal parivar	2783806
Chalu	185493	Sathapana Shulk	14871656
samekit kar		Parshad mohodaye	52000
Gat	215944	Mulkul andan	4339481
Chalu	128195	Asathai	185100
sikhsa kar		Asthai rajvash	7325
Gat	129114	Asthai vahan karmchhari	28680
Chalu	93713	Asathai computr	23320
Nagriya vikash upkar		Asathai jal parday	29300
Gat	81327	Asthai	225385
Chalu	59762	C.A. Fees	15000
Laud & Builiding		Rajsva vity aayog	181200
Gat	436863	Stast laist mukul	548310
Chalu	172543	Rajsva vity samagari	1444925
Dukan Kiraya		GST mukul	301520
Gat	124883	Vidhut bill	1715264
Chalu	140589	Diesel Expenses	525112
dukan nilmi		T.D.S.	434296
Gat	15497065	Income tax	300280
Chalu	3762	Computer	311907
Jal kar		Dukan nilami	476029
Gat	573480	Dashahara exp.	28800
Chalu	621810	Sthai rajvasth	1935
vikash parbhar shulk		Bhavan marmat	10600
Gat	35970	Jal pardya	1371990
Chalu	2523	Advesisement	45000
Vitya kar		Sihor income parkad	5000
Gat	2900	Nirvachan log sabha	31936
Chalu	2199	B. M. A. S. V. Y.	562232
Chungi	6989380	15-Aug	1500
Bajar Bethak	90610	Nirvachan vividh	7930
Namankan Fees	32240	Part vavashta rajasv	44000
Sarcharj	116725	Office accounting	161742
Busten bethak fees	185400	Namankan shuki	6000
Aavedhan shulk	8926	Mukha mantari ayog	1872951
Praman patra shulk	12922	Vipati exp.	3024
Nimad annumati	340000	Yatharlaye	8542
Abhibhar shulak	28408	Vishist exp.	25149
P.m. awash yojana	3000	New pepar	20660
Mat maveshti	150	Fayar marmata	165444
Sadak marmat	328000	Vevit andan	1956504
Nivat kar	66000	P.M. PY. Vividh	12450

Place - Biaora

CA Kapil Gupta
Partner
M.no. 421107



Matvar vahan kirna	300	Tenkar marmat	39730
Fayar vahan kirya	500	Vidhayk nidhi	150000
Interest	39649	Virovnikarm karya anudan	993196
Mulbht anudan	1627000	Vichepit exp.	38000
Rajvittiya	6606000	Vivithi exp.	3600
Aamsbha	700	Nidhi anudhan	1653067
Bhubhatk	122	Bhata	1845
Yathari kar	241240	Vividh dussehra	325525
Rashan card	40	Savata vibhag viyoa	3500
Bhavan anudan	3000	Visesb nishi viyog	850965
Kalyad shulk	18	Visheh exp.	7625
Bhavan nirmad	66000	Park vavashta	7700
Snchaln nagarik	2590000	F. M, exp.	11000
Nal caneions	720	Vidhut vavashta	195000
14 vitya ayoge	1514000	Anidhan shayata	1400000
Raj partinidhi shulk	200	Seni samgari	777726
Other income	2030	Rajyvit	1567961
E pement	70000	Vishes nidhi	2059455
Anudan	2018952	Deshs sthai	40000
Nvida aayanta	15000	Prakash exp.	1504918
Aakeshan saptish vasuli	1750	Kanun	33000
Atishbaji	750	Vasthya	3038
Diwali	1170	Savachtan sarmechn 2020	108785
Adhoyogi sarchana vikash	16000000	Srtant lemp	8888
Nagarik parshad bhopal	3093571	Aasthapana	108220
Jurmana	9951	Udhan exp.	5900
Anudhan paryat	1184619	J.C.B kirya	30730
Vivid	6573	Amenta vapasi	193000
Turti vash anudhan	160416		
Amenta	36200		
Savchachta jurmana	14550		
Pratilipi	212		
Shiochale anudan	12000	Closing balance	
Apshith anudan	90000	Cash in hand	
Vashte fees	16000	Cash at bank	20659693
			73082241