RAO & EMMAR
CHARTERED ACCOUNTANTS

To,
The Chief Municipal Officer,
Nagar Palika Parishad Manawar,
Manawar (M.P), Dist Dhar

Sub:- Audit Report - Submission of Income & Expenditure, Receipt & Payment account , Balance Sheet and Abstract sheet for the financial year 2019-20.

Dear Sir,

We are pleased to submit herewith Income & Expenditure, Receipt & Payment account, Balance Sheet and Abstract sheet (Part of Audit Report) of Nagar Palika Parishad, Manawar (Dist. Dhar) for the financial year 2019-20 for your kind perusal.

Kindly acknowledge receipt of the same.

Thanks & Regards.

For Rao and Emmar
Chartered Accountants
Firm Registration No.:- 003084S

CA. Sawan Gadia
(Partner)
M. No. 409459

Date : 14.09.2020
Place : Indore

CC to:- Joint Director, Urban Development & Administration Department.

514,Onam Plaza, 18 Palasia, AB Road, Near Industry House Indore (M.P.) – 452001
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Abstract sheet for Reporting on Audit paras for financial year 2019-20

Name of ULB :- Nagar Palika Parishad, Manawar
Name of Auditor:- Rao And Emmar Charterd Accountants ,Indore

S.No	Parameter	Description	Observation	Suggestion
1	Audit of Revenue	The auditor is responsible for audit of revenue from various sources.	We have verified revenue from various sources and our observation are mention in below points.	1) Decline in revenue is majorly due to non-collection of taxes because of lack of manpower and robust collection methods. Hence proper staffing is required and some robust methods like collecting the tax by sending the staff directly to homes for collection of cheques or with card swiping machines to collect the tax, such methods should be adopted. 2) Various schemes and incentives should be introduced on regular intervals to increase the revenue collection. 3) The cash /bill /receipt books should be maintained by only one person. Further the receipt of daily taxes should be done by a single person rather than different individuals.
		He is also responsible to check the revenue receipt from the counterfiles of receipt books and verify that the money received is duly deposited in respective bank account	The revenue receipt was verified with counterfiles on sample basis and it was observed that the same was deposited timely in respective bank accounts.	
		Percentage of revenue collection increases\decrease in various heads in property tax ,samekit kar , shiksha upkar, nagriya vikas upkar and other tax ,compared to previous year shall be part of report.	The comparison of all the taxes with regard to yearly targets have been duly verified and is forming part of report, annexed herewith.	
		Delay beyond 2 working days shall be immediately brought to the notice of commissioner/ cmo.	We have verified the bank statements given to us against the receipt and we found that there was no delay beyond 2 working days in depositing cash into respective bank accounts.	
		The entries in cash book shall be verified	The entries in cash book have been verified and no discrepancies found.	
		The auditor shall specifically mention in the report ,the revenue recovery against the quarterly and monthly targets	The targets given to the ULB with regard to revenue recovery are yearly. As per the information provided to us the targets of revenue recovery were not met.	
		The auditor shall verify the interest income from FDRs and verify that interest income are duly and timely accounted for in cash.	There were no FDRs that were created during the audit period.	
		The cases where the investment are made on lesser interest rates shall be brought to the notice of the commissioner / cmo.	As per the information provided to us there were no such cases.	
		The auditor is responsible for audit of expenditure under all the schemes	We have verified expenditure under all the schemes and our observation are mention in below points.	
		He is also responsible for checking the entries in cash book and verifying them from relevant vouchers .	The entries in cash book have been verified from relevant vouchers and no discrepancies found.	
		He should also check monthly balances of the cash book and guide the accountant to rectify errors ,if any	The monthly balances of cashbook was checked and the errors were rectified.	
		He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of any commissioner /cmo	There is no such bifurcation of expenses, the payment of every expense is made from a single bank account in which the amount of various grants are credited. Given the above situation we are unable to form an opinion on	

			whether the expenditure are done from a particular scheme or not.	
2	Audit of Expenditure	He shall also verify that the expenditure is in accordance with the guidelines directives acts and rules issued by government of India \state government.	The expenditure were checked on sample basis and expenditure is in accordance with the applicable directives.	1. On the Notesheet the CMO and The President should put there official Seal with the Signature 2. The attendance register should be kept with a person incharge and should be daily verified and signed by the CMO/ Chief Accountant. 3. The completion report and testing report of the project should be attached in the files as in many of the files the completion report and testing report were missing 4. Voucher should be seariely numbered and reference to be given in Cash Books 5. overwring should be avoided in Vouchers and Bills
		During the audit financial propriety shall also be checked. all the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.	On the basis of our audit we have observed that all the expenditure have been supported by financial and administrative sanctions accorded by competent authority and are limited to the administrative and financial limits of the sanctioning authority.	
		All the cases where appropriate sanction have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit non compliance of audit paras shall be brought to the notice of Commissioner / CMO	The expenditure were in accordance with the applicable directives, except for following observation: 1. There are no completion certificates and no testing report in most of the files of construction. Also in some cases the quotations were on blank pages insead of Letter heads of the firm. 2. There were no pre/post photographs of the contruction sites in the files.	
		The auditor shall be responsible for verification of scheme project wise utilization certificates [UC].	During our audit we have observed that there were no utilization certificates made by the ULB.	
		The auditor shall verify that all the temporary advances have been fully recovered	As per observation there were no advances given by ULB during the period of the audit.	
3	Audit of Book Keeping	The auditor is responsible for audit of all the book of account as well as stores.	We have verified the books of accounts as well as stores and our observation are mention in below points.	The books of accounts are not fully shifted to ERP Software, still the revenue collection is recorded under Single entry system, hence full /complete transition should be done.
		He shall verify that all the books of account and stores are maintained as per accounting rules applicable to urban local bodies . Any discrepancies shall be brought to the notice of commissioner \cmo	The ULB is still doing accounting on single entry basis, Double entry system should be established fully, so that the financial accounts depict the real status by taking into account the opening balances.	
		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 audit report.	As per information and explanation given to us there were no advances given by ULB during the period under audit.	
		The auditor shall verify that all the temporary advances have been fully recovered	As per information and explanation given to us there were no temporary advances given by ULB during the period under audit.	
		Bank reconciliation statement [BRS] shall be verified from the records of ULB and the bank concerned.	The Bank reconciliation statements were prepared and the same is forming Part of report	
		He shall be responsible for verifying the entries in the grant register . The receipt and payments of grants shall be duly verified from the entries in the cash book	The entries in the grant register were verified. And the Receipt and Payment of grants were duly verified from the entries in the cash book.	
		The auditor shall verify the fixed asset from other records and discrepancies shall be brought to the notice of commissioner \ cmo.	We have observed that the ULB has not prepared the Fixed asset register.	
		The auditor shall reconcile the accounts of receipt and payment especially for project fund	The project fund has been reconciled with the receipts and payments no major irregularity found	

			and payments no major irregularity found	
4	Audit of FDR	The auditor is responsible for auditor of all fixed deposit and term deposit.		
		It shall be ensured that proper record of FDR are maintained and all renewals are timely done.	There were no FDRs that were created during the audit period.	FDRs should be created out of excess funds so that the funds are not idle and are constantly generating revenue.
		The 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.		
5	Audit of Tender/ Bids	The auditor is responsible for audit of all tenders/bids invited by the ULB's.	We have verified all the tenders/ bids invited by ULBs and our observation are mention in below points.	1) More competitive tendering processes should be implemented. 2) The limit of online tendering should be reduced so that more and more tenders are put online so as to increase the transparency.
		He shall check whether competitive tendering procedures are followed for all bids.	competitive and tendering procedures are followed for all bids.	
		He shall verify the receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period .	We did not find any error in the receipt of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.	
		The bank guarantees, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing banks.	As per the information and explanation provided to us there were no Bank Guarantees received by ULB during the period of audit.	
		The conditions of BG's shall also be verified; any BG with any such condition which which is against the interest of the ULB shall be verified and brought to the notice of commissioner/CMO		
		The cases of extension of BG's shall be brought to the notice of Commissioner/CMO proper guidance to extend the BG's shall also be given to ULB's.		
6	Audit of Grants and Loans	The auditor is responsible for audit of grants given by Central Government and its utilization.	We audited the grant register provided to us by the accountant at ULB giving in the details of Central as well as State government grants. As per the information and explanation given to us all the entries of grant receipt and expense is being recorded in that register. Further there was no basis provided to verify the same. Hence we are unable to form any opinion on the same.	1) More and more assets should be created for the welfare of the people as well as for generating more revenue 2) Idle funds should be invested in Mutual funds, as they provide better returns against any other form of invetment.
		He is responsible for audit of grants received from State Government and it's utilization		
		He shall perform audit of loans provided for physical infrastructure and its utilizations. During this audit the auditors shall specifically comment on the revenue mechanism i.e. whether the asset created out the loan has generated the desired revenue of not. He shall also comment on the possible reasons for non generation of revenue.	During the year there is not any loan provide for physical infrastructure and there were no asset created for generation of revenue.	
		The auditors shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure and from one scheme/project to another	The expenditure is in accordance with the applicable directives.	
7	Incidences relating to diversion of fund from capital Receipt/Grant/Loans to Revenue Nature Expenditure And from one Scheme/ Project to Another.	As informed by the accountant , grants are received by state Governmenrt and Central Government without information / receipt advice or any documnetry evidence	Actual utilization of grants was not traceable due to absence of audit trail and documentray evidence	Prper Scheme wise Grant Ledger shall be maintained

8	a) percentage of revenue expenditure (establishment, salary,operation and maintenance) with respect to revenue receipts (Tax& Non Tax)	As per the Management Explanation in respect to evenue expenditure (establishment, salary,operation and maintenance) with respect to revenue receipts (Tax& Non Tax)	Percentage of Revenue Expenditure in respect to Revenue Receipt is 100.67 % as per the information given by the management	
	b) Percentage of Capital expenditure with respect to Total expenditure	Capital Expenditure are identified as per the Management explanantion	Capital Expenditure is 27.16 % of Total Expenditure as per the information given by the Management	
9	whether all the temporary advances have been recovered or not	The auditor shall verify that all the temporary advances have been fully recovered	As per information and explanation given to us there were no temporary advances given by ULB during the period under audit.	
10	whether bank reconciliation statement is being regularly prepared	Bank reconciliation statement [BRS] shall be verified from the records of ULB and the bank concerned	We observed that there was difference in Opening Bank Balance and Book Balance and Also in Closing Bank and Closing Bank Balance. So we have taken Opening Balance and Closing Balance as per Bank Balances in our Report. Bank reconcilation Statement not prepared and reconciled on Monthly basis	Bank Statement Shold be prepared and reconclied on Monthly basis for transperency in Books of Account
11	Any Other	some other descrepency were found	TDS and GST Return not Filed on time and Also PT return also not available for Verification and on the basis of sample in some of the cases TDS and GST not deducted.	1) TDS and Commercial tax returns should be filed. 2) All Statutory Compliances should be complied on timely basis to avoid interest and Penalty

Abstract sheet for Reporting on Audit paras for financial year 2019-20

Name of ULB :- Nagar Parlika Manawar
Name of Auditor:- Rao And Emmar Charterd Accountants ,Indore

S. no.	Parameters	Description			Observation In Brief	Suggestions
	राजस्व कर वसूली	Receipt In Rs.				
		Year 2018-19	Year 2019-20	% of Growth		
(i)	सम्पतिकर	1435960.00	2013790	40.24	We observe that revenue collection from various taxes and duties are increasing in comparision to previous years/ budget target	1. We Suggest to increase in revenure by employing more manpower and proper responsibility to be assigned with performance basis
(ii)	समेकित कर	1283767	1230350	-4.16		
(iii)	नागरीय विकास उपकार	396029	580472	46.57		
(iv)	शिक्षा उपकर	389829	556599	42.78		
	कुल योग	**3505585.00**	**4381211**	**24.98**		
	गैर राजस्व वसूली					
(i)	भवन भूमि किराया	484544	571380	17.92		
(ii)	जल उपभोक्ता प्रभार	3898115	4574270	17.35		
(iii)	ठोस अपशिष्ट प्रबंधन					
(iv)	अन्य कर / शुल्क	143183062	130548842	-8.82		
	कुल योग	**147565721**	**135694492**	**-8.04**		
	महा योग	**151071306.00**	**140075703.00**	**-7.28**		

Nagar Palika Parishad Manawar, Dist. Dhar, MP

Receipt and Payment Account for the period April, 2019 to March, 2020

आय	राशि	व्यय	राशि
कर व दर		परिचालन व अनुरक्षण व्यय	
प्रारम्भिक शेष		एन.जी.ओ स्वच्छता	877500
नगद खाता	0	शौचालय निर्माण	585000
एस बी आई 53046205253	**5548288**	विधुत बिल	14269716
एस बी आई 53046206416	**12478306**	विधुत सामग्री	929056
एस बी आई 9015	**1939416**	स्वच्छता व्यय	1756218
एस बी आई 12685	**174535**	डीजल व्यय	2922479
एस बी आई 21858	**1330638**	वाहन रिपेरिंग एवं मेंटेनेंस	160740
एस बी आई 31587	**313602**	जे.सी.बी. किराया	401399
एस बी आई 53046205286	**80455894**	जलप्रदाय सामग्री	825536
एच. डी एफ सी बैंक 07331	**6093415**	नाली निर्माण व्यय	4407261
ई एल बी 318170	**18750783**	यात्रा भत्ता	64148
बैंक ऑफ इंडिया 6342	**2576651**	कार्यालय व्यय	77625
बैंक ऑफ बड़ौदा 00111	**1557726**	विज्ञापन व्यय	1261957
को ऑफ बैंक 655101015965	**836416**	स्वल्पाहार	36860
पंजाब नेशनल बैंक 14827	**3409694**	स्टेशनरि व्यय	295635
आई सी आई सी आई बैंक 405001000093	**1763556**	वकील फीस	56000
आई सी आई सी आई बैंक 405001000129	**598092**	वाहन किराया	4927347
पंजाब नेशनल बैंक 8694	**11833236**	टेलीफोन एवं इंटरनेट	13695
बैंक ऑफ बड़ौदा 0459	**296315**	ई.पी.एफ	4016899
बैंक ऑफ इंडिया 0106	**107646**	मंहगाई एरियर	235956
		मस्टर कंप्यूटर	820008
शिक्षा उपकर बकाया	143099	मस्टर निर्माण	183072
शिक्षा उपकर चालू	413500	मस्टर स्वच्छता वेतन	5838218
सम्पत्तिकर बकाया	613955	मस्टर जलप्रदाय	1557387
सम्पत्तिकर चालू	1399835	पेंशन	1653562
समेकित कर बकाया	725750	राजस्व वेतन	8148267
समेकित कर चलुव	504600	सामान्य वेतन	1729355
जलकर बकाया	1626200	स्वच्छता वेतन	8948427
जलकर चालू	2948070	सेवा निविर्तत कर्मचारी अवकाश नगदीकरण	108960
बाजार बेठक	596742	वेतनमान एरियर	3097256
कालोनी विकास शुक्ल	1679577	जीपीएफ	406800
विवाह पंजीयन	1540	जलप्रदाय वेतन	2173703
भू.भाटक चालू	32680	अन्य व्यय	79500
पशु पंजीयन शुक्ल	2844330	यू आई डी एस एस एमटी	1500000
प्रीतिलिप शुल्क	104	मेला व्यय	431248
सार्वजनिका किराया बकाया	10800	विविध व्यय	4268845
सार्वजनिका किराया चालू	1849	अमानत वापस	112960
स्वच्छता शुक्ल	3600	आयकर	291720
स्टेशनरि विक्रय	37660	टेंट किराया	91580
दण्ड राशि	613002	लोन कटोत्री	1862511
दैनिक भूमि किराया	37920	प्रधानमंत्री आवास राशि	20700000
फायर वाहन शुल्क	12000	संबल अत्योषिट	3200000
जमीन ब्लॉक किराया बकाया	21783	सामान्य प्रशासन विभाग	5228741
जमीन ब्लाक किराया चालू	17604	पार्षद भत्ता	315600
जनभागीदारी	1000	फर्नीचर क्रय मरम्मत	56000
नाम परिवर्तन शुक्ल	74600	कम्प्यूटर क्रय मरम्मत	256322
नामांतरण बकाया समझौता शुक्ल	86000	विधुत पंखे	1724
नामांतरण शुक्ल	5680	फायर सामग्री	25000
नामांतरण वि.शु	94550	मरम्मत ट्रेक्टर	167880
नल कनेक्शन चार्ज	5714	झाड़ू दलिया	66625

नल कनेक्शन अमानत राशि	68400	ब्लिचिंग खरीदी	233920
आडिट आपत्ति	31782	डी डी टी पाउडर	79750
आश्रय शुक्ल	1500000	कामगारों को साबुन	19599
आवेदन शुक्ल	10870	मोटर दुरस्ती	295229
टैक्स शु	31305	वाचनालय	7860
लीज शुक्ल	250	प्याऊ व् हेंड पनप मरम्मत	450081
लायसेंस	9900	प्रदर्शनी मेला	329584
यात्री कर क्ष्‍तिपूर्ति	1994000	जीपीएफ भविष्य निधि	585100
बैंक ब्याज	3160969	लेखा परीक्षण शुल्क	85000
मुंद्राक शुक्ल	1386000	निर्वाचन	809649
विविध आय	3282329	स्वागत समारोह	7720
निर्यातकर	37000	छठा वेतनमान	166705
पानी टेंकर	4100	हडको	92427
वाणिज्यकर पर अधिभार	5917000	तराफे	450760
चूंगीकर क्षतिपूर्ति	32695812	बीआरजीएफ	1204660
अमानत राशि	283000	ऋन ब्याज राशि	428601
टेंडर फार्म	7400	पार्क हेतु बीज पौधे	81085
अनुदान	10329122	वाटर टैंक	448350
14 वां वित्त आयोग	22176110	फायर वाहन	1858757
विशेष निधि योजना	5000000	ट्रेक्टर क्रय	1785300
प्रधानमंत्री आवास योजना	28872035	कंप्यूटर व प्रिंटर	15900
राज्य वित्त आयोग	2058000	हाइड्रोलिक कैटल वाहन क्रय	482500
सड़क मरम्मत	1734000		
अंत्योदय	60		
बी.पि.एल	190		
ए.पि.एल	1920	**अंतिम शेष**	
मृत मवेशी हड्डी शुल्क	398	**नगद खाता**	**20**
भवन निर्माण अनुमति शुल्क	5560	**एस बी आई 53046205253**	**6647560**
भवन निर्माण समझौता शुल्क	10000	**एस बी आई 53046206416**	**15910468**
रूफवाटर अमानत	3000	**एस बी आई 9015**	**4168302**
काम्पलेक्स दुकान किराया चालू	635896	**एस बी आई 12685**	**180187**
काम्पलेक्स दुकान किराया बकाया	74742	**एस बी आई 21858**	**1444753**
विक्रम सामुदायिक भवन	230000	**एस बी आई 31587**	**323611**
दुकान नीलामी से आय	101520	**एस बी आई 53046205286**	**81686508**
नामांतरण फार्म	1000	**एच. डी एफ सी बैंक 07331**	**6341349**
सार्वजनिक भूमि किराया चालू	484080	**ई .एल .बी 318170**	**19463222**
सार्वजनिक भूमि किराया बकाया	87300	**बैंक ऑफ इंडिया 6342**	**2628684**
नगरीय विकास उपकार चालू	422160	**बैंक ऑफ बड़ौदा 00111**	**1621331**
नगरीय विकास उपकार बकाया	158312	**को ऑफ बैंक 655101015965**	**1034635**
शौचालय निर्माण शुल्क	2279120	**पंजाब नेशनल बैंक 14827**	**3563600**
आतिस बाजी	44500	**आई सी आई सी आई बैंक 405001000093**	**3693013**
कन्या विवाह	110	**आई सी आई सी आई बैंक 405001000129**	**8770127**
मेला आय	392760	**पंजाब नेशनल बैंक 8694**	**12303178**
बैंक समाधान अंतर	1423041	**बैंक ऑफ बड़ौदा 0459**	**308972**
		बैंक ऑफ इंडिया 0106	**112651**
	291563007		291563007

कृते राव एण्ड एमआर

(चार्टर्ड एकोउन्टेंट)

फर्म रजि. न. – 003084S

सी. ए. सावन गादिया

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद ...
(... म.प्र.)

(पार्टनर)

मेंन. 409459

स्थान - इंदौर

दिनांक - 14/09/2020

UDIN :20409459AAAABD4190

Nagar Palika Parishad Manawar, Dist. Dhar, MP

Income and Expenditure Account for the period ended 31.03.2020

व्यय	राशि	आय	राशि
परिचालन व अनुरक्षण व्यय		कर व दर	
एन.जी.ओ स्वच्छता	877500	शिक्षा उपकर बकाया	143099
शौचालय निर्माण	585000	शिक्षा उपकर चालू	413500
विधुत बिल	14269716	संम्पत्तिकर बकाया	613955
विधुत सामग्री	929056	संम्पत्तिकर चालू	1399835
स्वच्छता व्यय	1756218	समेकित कर बकाया	725750
डीजल व्यय	2922479	समेकित कर चलुव	504600
वाहन रिपेरिंग एवं मेंटेनेंस	160740	जलकर बकाया	1626200
जे.सी.बी. किराया	401399	जलकर चालू	2948070
जलप्रदाय सामग्री	825536	बाजार बेठक	596742
नाली निर्माण व्यय	4407261	कालोनी विकास शुक्ल	1679577
यात्रा भत्ता	64148	विवाह पंजीयन	1540
कार्यालय व्यय	77625	भू.भाटक चालू	32680
विज्ञापन व्यय	1261957	पशु पंजीयन शुक्ल	2844330
स्वल्पाहार	36860	प्रीतिलिप शुल्क	104
स्टेशनरि व्यय	295635	सार्वजनिका किराया बकाया	10800
वकील फीस	56000	सार्वजनिका किराया चालू	1849
वाहन किराया	4927347	स्वच्छता शुक्ल	3600
टेलीफोन एवं इंटरनेट	13695	स्टेशनरि विक्रय	37660
ई.पी.एफ	4016899	दण्ड राशि	613002
मंहगाई एरियर	235956	दैनिक भूमि किराया	37920
मस्टर कंप्यूटर	820008	फायर वाहन शुल्क	12000
मस्टर निर्माण	183072	जमीन ब्लॉक किराया बकाया	21783
मस्टर स्वच्छता वेतन	5838218	जमीन ब्लाक किराया चालू	17604
मस्टर जलप्रदाय	1557387	जनभागीदारी	1000
पेंशन	1653562	नाम परिवर्तन शुक्ल	74600
राजस्व वेतन	8148267	नामांतरण बकाया समझौता शुक्ल	86000
सामान्य वेतन	1729355	नामांतरण शुक्ल	5680
स्वच्छता वेतन	8948427	नामांतरण वि.शु	94550
सेवा निविर्तत कर्मचारी अवकाश नगदीकरण	108960	नल कनेक्शन चार्ज	5714
वेतनमान एरियर	3097256	नल कनेक्शन अमानत राशि	68400
जीपीएफ	406800	आडिट आपत्ति	31782
जलप्रदाय वेतन	2173703	आश्रय शुक्ल	1500000
अन्य व्यय	79500	आवेदन शुक्ल	10870
यू आई डी एस एस एमटी	1500000	टैक्स शु	31305
मेला व्यय	431248	लीज शुक्ल	250
विविध व्यय	4268845	लायसेंस	9900
अमानत वापस	112960	यात्री कर क्षतिपूर्ति	1994000
आयकर	291720	बैंक ब्याज	3160969
टेंट किराया	91580	मुंद्राक शुक्ल	1386000
लोन कटोत्री	1862511	विविध आय	3282329
प्रधानमंत्री आवास राशि	20700000	निर्यातकर	37000
संबल अत्योंष्टि	3200000	पानी टेंकर	4100
सामान्य प्रशासन विभाग	5228741	वाणिज्यकर पर अधिभार	5917000
पार्षद भत्ता	315600	चुंगीकर क्षतिपूर्ति	32695812
फर्नीचर क्रय मरम्मत	56000	अमानत राशि	283000
कम्प्यूटर क्रय मरम्मत	256322	टेंडर फार्म	7400
विधुत पंखे	1724	अनुदान	10329122
फायर सामग्री	25000	14 वां वित आयोग	22176110
मरम्मत ट्रेक्टर	167880	विशेष निधि योजना	5000000

झाड़ दलिया	66625	प्रधानमंत्री आवास योजना	28872035
ब्लिचिंग खरीदी	233920	राज्य वित्त आयोग	2058000
डी डी टी पाउडर	79750	सड़क मरम्मत	1734000
कामगारों को साबुन	19599	अंत्योदय	60
मोटर दुरुस्ती	295229	बी.पि.एल	190
वाचनालय	7860	ए.पि.एल	1920
प्याऊ व् हेंड पनप मरम्मत	450081	मृत मवेशी हड्डी शुल्क	398
प्रदर्शनी मेला	329584	भवन निर्माण अनुमति शुल्क	5560
जीपीएफ भविष्य निधि	585100	भवन निर्माण समझौता शुल्क	10000
लेखा परीक्षण शुल्क	85000	रूफवाटर अमानत	3000
निर्वाचन	809649	काम्पलेक्स दुकान किराया चालू	635896
स्वागत समारोह	7720	काम्पलेक्स दुकान किराया बकाया	74742
छठा वेतनमान	166705	विक्रम सामुदायिक भवन	230000
हडको	92427	दुकान नीलामी से आय	101520
तराफै	450760	नामांतरण फार्म	1000
बीआरजीएफ	1204660	सार्वजनिक भूमि किराया चालू	484080
ऋन ब्याज राशि	428601	सार्वजनिक भूमि किराया बकाया	87300
पार्क हेतु बीज पौधे	81085	उपकार चालू	422160
		उपकार बकाया	158312
		शौचालय निर्माण शुल्क	2279120
		आतिस बाजी	44500
आय का आधिक्य	24728769	कन्या विवाह	110
		मेला आय	392760
		बैंक समाधान अंतर	1423041
	141498797		141498797

कृते राव एण्ड एमआर

(चार्टर्ड एकोउन्टेंट)

फर्म रजि. न. – 003084S

सी. ए. सावन गादिया

(पार्टनर)

मे.न. 409459

स्थान - इंदौर

दिनांक - 14/09/2020

UDIN :20409459AAAABD4190

Nagar Palika Parishad Manawar, Dist. Dhar, MP

Balance Sheet as on 31st March 2020

दायित्व	राशि	राशि	सम्पत्ति	राशि	राशि
दायित्व			नगद खाता	20	
हुडको लोन	3890397		एस बी आई 53046205253	6647560	
जनरल फण्ड	146173813	150064210	एस बी आई 53046206416	15910468	
			एस बी आई 9015	4168302	
			एस बी आई 12685	180187	
			एस बी आई 21858	1444753	
			एस बी आई 31587	323611	
			एस बी आई 53046205286	81686508	
			एच. डी एफ सी बैंक 07331	6341349	
			ई .एल .बी 318170	19463222	
			बैंक ऑफ इंडिया 6342	2628684	
			बैंक ऑफ बड़ौदा 00111	1621331	
			को ऑफ बैंक 655101015965	1034635	
			पंजाब नेशनल बैंक 14827	3563600	
			आई सी आई सी आई बैंक 405001000093	3693013	
			आई सी आई सी आई बैंक 405001000129	8770127	
			पंजाब नेशनल बैंक 8694	12303178	
			बैंक ऑफ बड़ौदा 0459	308972	
			बैंक ऑफ इंडिया 0106	112651	170202172
			सम्पत्ति		
			कंप्यूटर व प्रिंटर	15900	
			हाइड्रोलिक कैंटल वाहन क्रय	482500	
			वाटर टैंक	448350	
			फायर वाहन	1858757	
			ट्रैक्टर क्रय	1785300	4590807
आय का आधिक्य		24728769			
Total		**174792979**	**Total**		**174792979**

कृते राव एण्ड एमआर

(चार्टर्ड एकोउन्टेंट)

फर्म रजि. न. – 003084S

सी. ए. सावन गादिया

(पार्टनर)

मे.न. 409459

स्थान - इंदौर

दिनांक - 14/09/2020

UDIN :20409459AAAABD4190

Nagar Palika Parishad , Manawar
Bank Reconciliation Summary Statement as on 31st March 2020

Sr.	Bank name	Bank Account number	Bank Balance as per Bank Statement
1	2	3	12
2	Bank Of India	44670100000111	1621331
3	Bank Of India	980210110006342	2628684
4	Punjab National Bank	6834000100014827	3563599.54
5	Cooperative Bank	655101015965	1034635
6	State Bank Of India	53046205286	81686508.31
7	State Bank Of India	63004221858	1444753
8	State Bank Of India	53046206416	15910467.55
9	State Bank Of India	63012212685	180187
10	State Bank Of India	63022121587	323611
11	State Bank Of India	53046205253	6647560.42
12	State Bank Of India	35330229015	4168302.14
13	ICICI BANK	405001000093	3693013
14	Allahabad Bank	50430318170	19463222
15	HDFC BANK	50100235407331	6341349
Total Maincash book			148707223
16	Bank of Baroda	44670100000459	308972.36
17	Punjab National Bank	"6834000100078694	12303178
18	Bank Of India	980210210000106	112651.2
19	ICICI Bank	405001000129	8770127
Total Other Cashbook			21494928.56
Grand Total			**170202152**

Bank Reconcillation Statement as on 31st March 2020

Bank: Bank Of India

Branch : Manawer

Account Number : 4467010000111

PARTICULAR	CHQ NO	AMOUNT	AMOUNT
Balance as per ULB'S Bank book (Dr. Bal)			**1611156**
Balance as per Manual CB			
Add:interest Credited in Bank			
Add:interest Credited in Bank			
Less: bank charges date			
Add: Cheques issued but not Presented (give details)			
Add: Cheques drawn not issued to Parties (give details)			
Add: Cheques Issued but stop payment notice given (give details)			
Add: Credit by Bank (For Interest, Maturity of Investment, etc) not yet considered in account			
*Opening/Closing Balance Difference			10175
Total of "ADD"			
Less: Cheques deposited/amount transferred but not cleared/considered by banks			
Less: Cheques Withdrawal in Bank Statement but not considered in cash book			
Less: Payment made by bank as per standing instruction but not yet considered in accounts			
Less: Cheques deposited but reported dishonoured			
Less: Debits by bank (for Interest, renewal of Investment, bank charges,etc) not yet considered accounts.			
Total of "LESS"			
Balance as per Bank Statement (Debit/Credit)			**1621331**

***Difference in opening balance due to previous year books adjustment**

Bank Reconcillation Statement as on 31st March 2020

Bank: Bank Of India
Branch : Manawer
Account Number : 980210110006342

PARTICULAR	CHQ NO	AMOUNT	AMOUNT
Balance as per ULB'S Bank book (Dr. Bal)			**2664079**
Balance as per Manual CB			
Add:interest Credited in Bank			
Add:interest Credited in Bank			
Less: bank charges date			
Add: Cheques issued but not Presented (give details)			
Add: Cheques drawn not issued to Parties (give details)			
Add: Cheques Issued but stop payment notice given (give details)			
Add: Credit by Bank (For Interest, Maturity of Investment, etc) not yet considered in account			
*Opening/Closing Balance Difference			-35395
Total of "ADD"			
Less: Cheques deposited/amount transferred but not cleared/considered by banks			
Less: Cheques Withdrawal in Bank Statement but not considered in cash book			
Less: Payment made by bank as per standing instruction but not yet considered in accounts			
Less: Cheques deposited but reported dishonoured			
Less: Debits by bank (for Interest, renewal of Investment, bank charges,etc) not yet considered accounts.			
Total of "LESS"			
Balance as per Bank Statement (Debit/Credit)			**2628684**

***Difference in opening balance due to previous year books adjustment**

Bank Reconcillation Statement as on 31st March 2020

Bank: Punjab National Bank

Branch : Manawer

Account Number : 6834000100014827

PARTICULAR	CHQ NO	AMOUNT	AMOUNT
Balance as per ULB'S Bank book (Dr. Bal)			**3532056**
Balance as per Manual CB			
Add:interest Credited in Bank			
Add:interest Credited in Bank			
Less: bank charges date			
Add: Cheques issued but not Presented (give details)			
Add: Cheques drawn not issued to Parties (give details)			
Add: Cheques Issued but stop payment notice given (give details)			
Add: Credit by Bank (For Interest, Maturity of Investment, etc) not yet considered in account			
*Opening/Closing Balance Difference			31543.54
Total of "ADD"			
Less: Cheques deposited/amount transferred but not cleared/considered by banks			
Less: Cheques Withdrawal in Bank Statement but not considered in cash book			
Less: Payment made by bank as per standing instruction but not yet considered in accounts			
Less: Cheques deposited but reported dishonoured			
Less: Debits by bank (for Interest, renewal of Investment, bank charges,etc) not yet considered accounts.			
Total of "LESS"			
Balance as per Bank Statement (Debit/Credit)			**3563599.54**

***Difference in opening balance due to previous year books adjustment**

Bank Reconcillation Statement as on 31st March 2020

Bank: Cooperative Bank

Branch : Manawer

Account Number : 635101015965

PARTICULAR	CHQ NO	AMOUNT	AMOUNT
Balance as per ULB'S Bank book (Dr. Bal)			1028685
Balance as per Manual CB			
Add:interest Credited in Bank			
Add:interest Credited in Bank			
Less: bank charges date			
Add: Cheques issued but not Presented (give details)			
Add: Cheques drawn not issued to Parties (give details)			
Add: Cheques Issued but stop payment notice given (give details)			
Add: Credit by Bank (For Interest, Maturity of Investment, etc) not yet considered in account			
*Opening/Closing Balance Difference			5950
Total of "ADD"			
Less: Cheques deposited/amount transferred but not cleared/considered by banks			
Less: Cheques Withdrawal in Bank Statement but not considered in cash book			
Less: Payment made by bank as per standing instruction but not yet considered in accounts			
Less: Cheques deposited but reported dishonoured			
Less: Debits by bank (for Interest, renewal of Investment, bank charges,etc) not yet considered accounts.			
Total of "LESS"			
Balance as per Bank Statement (Debit/Credit)			1034635

*Difference in opening balance due to previous year books adjustment

Bank Reconcillation Statement as on 31st March 2020

Bank: State Bank of India

Branch : Manawer

Account Number : 63004221858

PARTICULAR	CHQ NO	AMOUNT	AMOUNT
Balance as per ULB'S Bank book (Dr. Bal)			**1457247**
Balance as per Manual CB			
Add:interest Credited in Bank			
Add:interest Credited in Bank			
Less: bank charges date			
Add: Cheques issued but not Presented (give details)			
Add: Cheques drawn not issued to Parties (give details)			
Add: Cheques Issued but stop payment notice given (give details)			
Add: Credit by Bank (For Interest, Maturity of Investment, etc) not yet considered in account			
*Opening/Closing Balance Difference			-12494
Total of "ADD"			
Less: Cheques deposited/amount transferred but not cleared/considered by banks			
Less: Cheques Withdrawal in Bank Statement but not considered in cash book			
Less: Payment made by bank as per standing instruction but not yet considered in accounts			
Less: Cheques deposited but reported dishonoured			
Less: Debits by bank (for Interest, renewal of Investment, bank charges,etc) not yet considered accounts.			
Total of "LESS"			
Balance as per Bank Statement (Debit/Credit)			**1444753**

*Difference in opening balance due to previous year books adjustment

Bank Reconcillation Statement as on 31st March 2020

Bank: State Bank of India

Branch : Manawer

Account Number : 53046206416

PARTICULAR	CHQ NO	AMOUNT	AMOUNT
Balance as per ULB'S Bank book (Dr. Bal)			**15946824**
Balance as per Manual CB			
Add:interest Credited in Bank			
Add:interest Credited in Bank			
Less: bank charges date			
Add: Cheques issued but not Presented (give details)			
Add: Cheques drawn not issued to Parties (give details)			
Add: Cheques Issued but stop payment notice given (give details)			
Add: Credit by Bank (For Interest, Maturity of Investment, etc) not yet considered in account			
*Opening/Closing Balance Difference			-36356.45
Total of "ADD"			
Less: Cheques deposited/amount transferred but not cleared/considered by banks			
Less: Cheques Withdrawal in Bank Statement but not considered in cash book			
Less: Payment made by bank as per standing instruction but not yet considered in accounts			
Less: Cheques deposited but reported dishonoured			
Less: Debits by bank (for Interest, renewal of Investment, bank charges,etc) not yet considered accounts.			
Total of "LESS"			
Balance as per Bank Statement (Debit/Credit)			15910467.55

*Difference in opening balance due to previous year books adjustment

Bank Reconcillation Statement as on 31st March 2020

Bank: State Bank of India

Branch : Manawer

Account Number : 63012212685

PARTICULAR	CHQ NO	AMOUNT	AMOUNT
Balance as per ULB'S Bank book (Dr. Bal)			180305
Balance as per Manual CB			
Add:interest Credited in Bank			
Add:interest Credited in Bank			
Less: bank charges date			
Add: Cheques issued but not Presented (give details)			
Add: Cheques drawn not issued to Parties (give details)			
Add: Cheques Issued but stop payment notice given (give details)			
Add: Credit by Bank (For Interest, Maturity of Investment, etc) not yet considered in account			
*Opening/Closing Balance Difference			-118
Total of "ADD"			
Less: Cheques deposited/amount transferred but not cleared/considered by banks			
Less: Cheques Withdrawal in Bank Statement but not considered in cash book			
Less: Payment made by bank as per standing instruction but not yet considered in accounts			
Less: Cheques deposited but reported dishonoured			
Less: Debits by bank (for Interest, renewal of Investment, bank charges,etc) not yet considered accounts.			
Total of "LESS"			

Balance as per Bank Statement (Debit/Credit)			180187

*Difference in opening balance due to previous year books adjustment

Bank Reconcillation Statement as on 31st March 2020

Bank: State Bank of India

Branch : Manawer

Account Number : 63022121587

PARTICULAR	CHQ NO	AMOUNT	AMOUNT
Balance as per ULB'S Bank book (Dr. Bal)			323729
Balance as per Manual CB			
Add:interest Credited in Bank			
Add:interest Credited in Bank			
Less: bank charges date			
Add: Cheques issued but not Presented (give details)			
Add: Cheques drawn not issued to Parties (give details)			
Add: Cheques Issued but stop payment notice given (give details)			
Add: Credit by Bank (For Interest, Maturity of Investment, etc) not yet considered in account			
*Opening/Closing Balance Difference			-118
Total of "ADD"			
Less: Cheques deposited/amount transferred but not cleared/considered by banks			
Less: Cheques Withdrawal in Bank Statement but not considered in cash book			
Less: Payment made by bank as per standing instruction but not yet considered in accounts			
Less: Cheques deposited but reported dishonoured			
Less: Debits by bank (for Interest, renewal of Investment, bank charges,etc) not yet considered accounts.			
Total of "LESS"			

Balance as per Bank Statement (Debit/Credit)			323611

*Difference in opening balance due to previous year books adjustment

Bank Reconcillation Statement as on 31st March 2020

Bank: State Bank of India

Branch : Manawer

Account Number : 53046205253

PARTICULAR	CHQ NO	AMOUNT	AMOUNT
Balance as per ULB'S Bank book (Dr. Bal)			6636938
Balance as per Manual CB			
Add:interest Credited in Bank			
Add:interest Credited in Bank			
Less: bank charges date			
Add: Cheques issued but not Presented (give details)			
Add: Cheques drawn not issued to Parties (give details)			
Add: Cheques Issued but stop payment notice given (give details)			
Add: Credit by Bank (For Interest, Maturity of Investment, etc) not yet considered in account			
*Opening/Closing Balance Difference			10622.42
Total of "ADD"			
Less: Cheques deposited/amount transferred but not c eared/considered by banks			
Less: Cheques Withdrawal in Bank Statement but not considered in cash book			
Less: Payment made by bank as per standing instruction but not yet considered in accounts			
Less: Cheques deposited but reported dishonoured			
Less: Debits by bank (for Interest, renewal of Investment, bank charges,etc) not yet considered accounts.			

Total of "LESS"			
Balance as per Bank Statement (Debit/Credit)			**6647560.42**

***Difference in opening balance due to previous year books adjustment**

Bank Reconcillation Statement as on 31st March 2020

Bank: ICICI Bank

Branch : Manawer

Account Number : 405001000093

PARTICULAR	CHQ NO	AMOUNT	AMOUNT
Balance as per ULB'S Bank book (Dr. Bal)			**3632157**
Balance as per Manual CB			
Add:interest Credited in Bank			
Add:interest Credited in Bank			
Less: bank charges date			
Add: Cheques issued but not Presented (give details)			
Add: Cheques drawn not issued to Parties (give details)			
Add: Cheques Issued but stop payment notice given (give details)			
Add: Credit by Bank (For Interest, Maturity of Investment, etc) not yet considered in account			
*Opening/Closing Balance Difference			60856
Total of "ADD"			
Less: Cheques deposited/amount transferred but not cleared/considered by banks			
Less: Cheques Withdrawal in Bank Statement but not considered in cash book			
Less: Payment made by bank as per standing instruction but not yet considered in accounts			
Less: Cheques deposited but reported dishonoured			

Less: Debits by bank (for Interest, renewal of Investment, bank charges,etc) not yet considered accounts.			
Total of "LESS"			
Balance as per Bank Statement (Debit/Credit)			**3693013**

***Difference in opening balance due to previous year books adjustment**

Bank Reconcillation Statement as on 31st March 2020

Bank: HDFC

Branch : Manawer

Account Number : 50100235407331

PARTICULAR	CHQ NO	AMOUNT	AMOUNT
Balance as per ULB'S Bank book (Dr. Bal)			**6341349**
Balance as per Manual CB			
Add:interest Credited in Bank			
Add:interest Credited in Bank			
Less: bank charges date			
Add: Cheques issued but not Presented (give details)			
Add: Cheques drawn not issued to Parties (give details)			
Add: Cheques Issued but stop payment notice given (give details)			
Add: Credit by Bank (For Interest, Maturity of Investment, etc) not yet considered in account			
*Opening/Closing Balance Difference			
Total of "ADD"			
Less: Cheques deposited/amount transferred but not cleared/considered by banks			
Less: Cheques Withdrawal in Bank Statement but not considered in cash book			
Less: Payment made by bank as per standing instruction but not yet considered in accounts			
Less: Cheques deposited but reported dishonoured			

Less: Debits by bank (for Interest, renewal of Investment, bank charges,etc) not yet considered accounts.			
Total of "LESS"			
Balance as per Bank Statement (Debit/Credit)			6341349

***Difference in opening balance due to previous year books adjustment**

Bank Reconcillation Statement as on 31st March 2020

Bank: Allahabad Bank

Branch : Manawer

Account Number : 50430318170

PARTICULAR	CHQ NO	AMOUNT	AMOUNT
Balance as per ULB'S Bank book (Dr. Bal)			19463222
Balance as per Manual CB			
Add:interest Credited in Bank			
Add:interest Credited in Bank			
Less: bank charges date			
Add: Cheques issued but not Presented (give details)			
Add: Cheques drawn not issued to Parties (give details)			
Add: Cheques Issued but stop payment notice given (give details)			
Add: Credit by Bank (For Interest, Maturity of Investment, etc) not yet considered in account			
*Opening/Closing Balance Difference			
Total of "ADD"			
Less: Cheques deposited/amount transferred but not cleared/considered by banks			
Less: Cheques Withdrawal in Bank Statement but not considered in cash book			
Less: Payment made by bank as per standing instruction but not yet considered in accounts			

Less: Cheques deposited but reported dishonoured			
Less: Debits by bank (for Interest, renewal of Investment, bank charges,etc) not yet considered accounts.			
Total of "LESS"			
Balance as per Bank Statement (Debit/Credit)			19463222

***Difference in opening balance due to previous year books adjustment**

Bank Reconcillation Statement as on 31st March 2020

Bank: State Bank Of India
Branch : Manawer
Account Number : 53046205286

PARTICULAR	CHQ NO	AMOUNT	AMOUNT
Balance as per ULB'S Bank book (Dr. Bal)			83062842
Balance as per Manual CB			
Add:interest Credited in Bank			
Add:interest Credited in Bank			
Less: bank charges date			
Add: Checues issued but not Presented (give details)			
Add: Cheques drawn not issued to Parties (give details)			
Add: Cheques Issued but stop payment notice given (give details)			
Add: Credit by Bank (For Interest, Maturity of Investment, etc) not yet considered in account			
*Opening/Closing Balance Difference			-1376333.69
Total of "ADD"			
Less: Cheques deposited/amount transferred but not cleared/considered by banks			
Less: Cheques Withdrawal in Bank Statement but not considered in cash book			

Less: Payment made by bank as per standing instruction but not yet considered in accounts			
Less: Cheques deposited but reported dishonoured			
Less: Debits by bank (for Interest, renewal of Investment, bank charges,etc) not yet considered accounts.			
Total of "LESS"			
Balance as per Bank Statement (Debit/Credit)			81686508.31

***Difference in opening balance due to previous year books adjustment**

Bank Reconcillation Statement as on 31st March 2020

Bank: State Bank Of India

Branch : Manawer

Account Number : 35330229015

PARTICULAR	CHQ NO	AMOUNT	AMOUNT
Balance as per ULB'S Bank book (Dr. Bal)			4249675
Balance as per Manual CB			
Add:interest Credited in Bank			
Add:interest Credited in Bank			
Less: bank charges date			
Add: Cheques issued but not Presented (give details)			
Add: Cheques drawn not issued to Parties (give details)			
Add: Cheques Issued but stop payment notice given (give details)			
Add: Credit by Bank (For Interest, Maturity of Investment, etc) not yet considered in account			
*Opening/Closing Balance Difference			-81372.86
Total of "ADD"			
Less: Cheques deposited/amount transferred but not cleared/considered by banks			

Less: Cheques Withdrawal in Bank Statement but not considered in cash book			
Less: Payment made by bank as per standing instruction but not yet considered in accounts			
Less: Cheques deposited but reported dishonoured			
Less: Debits by bank (for Interest, renewal of Investment, bank charges,etc) not yet considered accounts.			
Total of "LESS"			
Balance as per Bank Statement (Debit/Credit)			**4168302.14**

***Difference in opening balance due to previous year books adjustment**