

C.K. Jain & Associates

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Firm reg. no.	006506C

AUDIT REPORT IN CONNECTION WITH ANNUAL AUDIT OF Mandsaur NAGAR PALIKA, PARISHAD

We have examined the Receipt & Payment Account, for the year ended on 31st March 2017, attached herewith, of Mandsaur Nagar Palika, Mandsaur. 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 Palika;
- 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-7.
- 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 account's, read with notes thereon, given in above Annexure 'A' give a true and fair view of the Receipts and Payments account of the Mandsaur Nagar Palika for the year ended on as at 31st March 2017.

Place: Ujjain

Date: 12.09.2017

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, मन्दासौर

C.K. Jain & Associates

Membership No. 075397

Firm Reg. No. 006506C



GENERAL OBSERVATIONS

- Chungi Kshatipurti, Yatrikar and Mudrankshulk received from directorate Bhopal is accounted for on net amount actually received in the bank after the deduction from the directorate. Adjustments for deductions made by the directorate, Bhopal from the grant is grossed up at the year end in the books of account.
- As per Audited Receipt and Payment Account closing Bank Balance as on 31st March 2016 was of Rs. 25,78,96,913.10/- whereas in the Books Of Accounts opening balance was of Rs. 16,24,83,846.15/-. Bank Account Reconciliation for each bank account was not prepared for the year 2015-16.
- This is the first year, in which Bank reconciliation Statement for each bank account was prepared for the year 2016-17, there is opening reconciliation difference of Rupees 9,35,96,094/- (Cr).
- While preparing the Bank reconciliation statement of all the bank accounts of the Parishad we noticed that some income/expenses were not recorded in the Books of Accounts of the Parishad as annexed in Annexure "B-5". Necessary correction entries have been passed in the Books of Accounts on 31/03/2017 after being notified by us.
- While checking Cash Balance we found some totalling and balancing mistakes as annexed in Annexure "B-6". Necessary correction entries have been passed in the Books of Accounts on 31/03/2017. At the Year net totalling difference amounting Rs.6,61,730/- has been adjusted in opening reconciliation difference account.
- We suggest that current account 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.
- ALL The receipts of interest in saving bank account and some FDR interest were not booked in the cash book on the day of its receipts. The accountant should be advised to properly book the entries in cash book from the bank statement.

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नगर पालिका परिषद, मन्दासौर



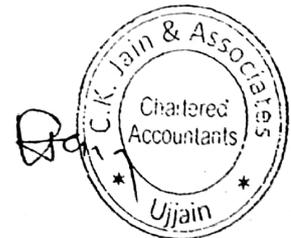
The Municipality maintained Books of Accounts on single entry accounting system by employing cash system of accounting. As per guidance of Joint Director's office same has been computerised at the year end for the purpose of posting of Ledger Accounts and preparing Bank Reconciliation statement. The Receipt and Payment Statement has been prepared on the basis of computerised data.

- Opening Balances of all Fixed Assets, Investments, Current assets such as receivable Property Tax, Shop Rent etc. And current liabilities such as payable to contractors and suppliers are not available. So Balance Sheet could not be prepared.
- Following are the Bank Accounts, in which during the current Financial Year no transaction of Debit and Credit occurred. Balances of the following accounts are subject to bank confirmation and reconciliation.

Particulars	Opening	Debit	Credit	Closing
Allahbad Bank 35790	1039560.00	Nil	Nil	1039560.00
Jila Sahkari Bank 12237	1856554.80	Nil	Nil	1856554.80
Post Office	28810.00	Nil	Nil	28810.00
Satpuda Narmada 111001	89100.00	Nil	Nil	89100.00
State Bank Of Indore 2940	47030.00	Nil	Nil	47030.00
State Bank Of Indore sansad/vidhayak	2732.00	Nil	Nil	2732.00
Syndicate Bank 0031	878000.00	Nil	Nil	878000.00
Total	3763586.80	Nil	Nil	3763586.80

- The Municipality has maintained following Books of Accounts separately in addition to main cash book :-

- Sanchit Nidhi (Consal Fund)
- Samajik Suraksha Pension Yojana such as
 - Indira Gandhi Vridhawastha Yojana
 - Vidhva/Talakshuda Pension Yojana
 - Nishakta/Viklang Pension Yojana
 - Sarwa Shiksha Abhiyan
- UIDSSMT Scheme
- PM Housing Scheme

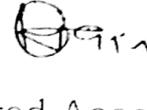


मुख्य नगरपालिका अधिकारी

5) NULM Scheme
6) Amrit Yojana
7) SJRY Scheme
While Preparing Receipt and Payment Account/Income and Expenditure Accounts of Mandsaur Nagar Palika Parishad , The receipts & Payments/Income & Expenditure of above schemes are not incorporated with main Cash Book.

Place: Ujjain
Date: 12.09.2017

In terms of audit report attached
For C.K. Jain & Associate



Chartered Accountants
Membership No. 75397

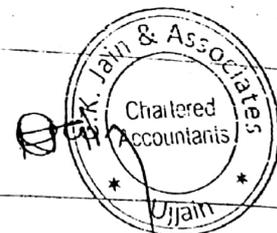



मुख्य नगर प्रबन्धक अधिकारी
नगर प्रबन्धन परिषद, मण्डसौर

(1) AUDIT OF REVENUE

	INDICATORS	OBSERVATIONS	REMARKS
1.	The Auditor is responsible for audit of revenue from various sources.	We have audited all the sources of revenue from various sources, by applying sample test check basis. The Details of various sources have been reported in Annexure 'B1' annexed to this report.	Audit of revenue is carried on by us with the help of available vouchers and receipt books available with the ULB.
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.	We have checked the sources of revenue from various sources, by applying sample test check basis 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. The same has been deposited in the respective Bank accounts.	There do not exist any delay in depositing revenue except when either there is bank holiday or there is Nagar parishad's holiday.
3.	Percentage of Revenue Collection Increase/decrease in various heads in property tax, SamekitKar, ShikshaUpkar, NagriyaVikasUpkar & Other Tax as compared to previous	The details regarding Increase/Decrease in revenue collection in various heads in property tax, Samekit kar, Shiksha upkar, Nagri vikas upkar and other taxes compare to previous year have been reported in Annexure "B2" annexed	Increase in revenue had been found in all taxes collection.

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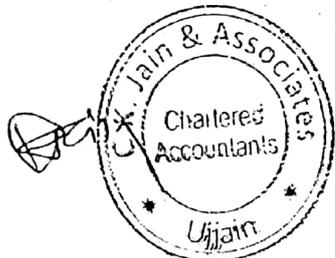
Delay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO.

to this report.
During the course of audit, we did not found any delay in depositing revenue receipts in a bank account except when either there is bank holiday or there is Nagar parishad's holiday.

No such discrepancies were found.

	INDICATORS	OBSERVATIONS	REMARKS
5	Entries in Cash Book should be verified.	We have verified all the entries reported in the cash book .We found some irregularities and the same had been rectified on the spot.	The entries in Cash Book have been verified and are properly recorded under the respective head under which it is received.
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.	We have prepared the statement of recovery against the budgeted targets. Complete details of recovery against the budgeted targets have been mentioned in Annexure 'B3' annexed to this report.	Fluctuations in Budgeted and Actual figures were found, which shows that municipality's budget has been prepared based on hypothetical figures. We suggest the same to be based on actual basis based on practicality.

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INDICATORS	OBSERVATIONS	REMARKS
Auditor shall verify the interest income from FDR and verify that interest income is duly & timely recorded in Cash Book.	We have verified the FDRs which are held by the municipality on sample test check basis and found that ALL The receipts of interest in saving bank account and some FDR interest were not booked in the cash book on the day of its receipts. The accountant should be advised to properly book the entries in cash book from the bank statement.	We suggest that current and saving accounts should be linked with Autosweep 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.
8 The Cases were investments are made on lesser interest rates shall be brought to the notice of Commissioner/CMO.	There exist no investments except Fixed deposits with Bank. FDRs are invested at the prevailing interest rate.	Municipality should maintain Separate register for FDR, mentioning the details of each FDR available with the ULB.

(2) AUDIT OF EXPENDITURE

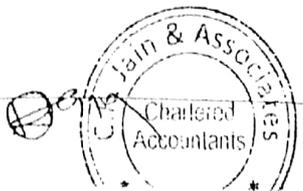
	INDICATORS	OBSERVATIONS	REMARKS
1	The auditor is responsible for audit of expenditure under all the schemes.	Audit of Expenditure is carried on by us by applying sample test check basis.	No discrepancies were observed.
2	Auditor is	We have verified the entries	We suggest



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		central as the case may be and no contraventions were found or noticed during the course of audit.	
6	During the audit financial propriety shall also be checked. All the expenditure should be supported by financial administrative sanctions.	By applying sample test check procedures we found that the expenditures incurred are supported by the relevant vouchers and the same are properly sanctioned by the concerned authority.	We have also checked the financial propriety of expenditure incurred and didn't come across any unnecessary expenses during the course of audit.
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 had been incurred without obtaining permission from the relevant sanctioning authority.	No Discrepancies found.
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.	ULB has not issued Utilization Certificates for the year under consideration.	From the verification of past utilization certificates and discussion with the management we found that they are preparing utilization certificates properly and on timely basis as and when they are being asked from the

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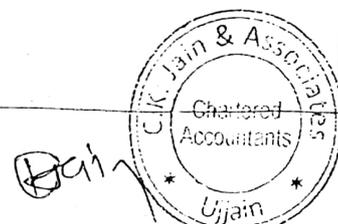


higher authority/sanctioning authority.

(3) AUDIT OF BOOK KEEPING

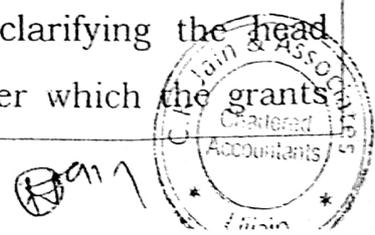
INDICATORS	OBSERVATIONS	REMARKS
<p>1 Auditor is responsible for audit of all the books of accounts as well as stores.</p>	<p>We have verified the Cash book, Ledgers, Cashier cash book, Grant register, Bank account statements, Vouchers, Receipt books, Challan books, Store registers and all the records maintained by the municipality and found to be proper and fair.</p>	<p>This is the first year, in which Bank reconciliation Statement for each bank account was prepared for the year 2016-17, there is opening reconciliation difference of Rupees 9,35,96,094/- (Cr).</p>
<p>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.</p>	<p>The Municipality maintained Books of Accounts on single entry accounting system by employing cash system of accounting. As per guidance of Joint Director's office same has been computerised at the yearend for the purpose of posting of Ledger Accounts and</p>	<p>The discrepancies observed during the course of audit are mentioned infra in Annexure 'A' i.e. notes to account attached to the report.</p>

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<p>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.</p>	<p>preparing Bank Reconciliation statement. The Receipt and Payment Statement has been prepared on the basis of computerised data.</p> <p>During the course of audit, we found that Municipality is providing only grain loan and the same has been recovered by making necessary deductions from the Employee salary.</p>	<p>As regards to non recovery, No such instances were observed.</p>
<p>4 Bank Reconciliation Statement shall be verified from the records of ULB & the bank concerned.</p>	<p>Municipality is preparing bank reconciliation statements for its bank accounts. All the statements are annexed to this report in Annexure "B4".</p>	<p>Municipality should prepare Bank Reconciliation Statement on monthly or quarterly basis.</p>
<p>5 Auditor shall be responsible for verifying the entries in the grant register.</p>	<p>We have verified the receipts and payment of grants on sample test check basis. While as</p>	<p>Municipality should enquire on timely basis for clarifying the head under which the grants</p>

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नगरपालिका, काठमाडौं



The Auditor shall verify the fixed assets register from the records & discrepancies shall be brought to the notice of CMO.

regards to verifying entries from the grant register the same is not produced before us for the purpose of audit. During the course of audit we observed that the Fixed Asset register is not properly maintained by the patshad. only quantitative figures are available and records regarding the value of these Fixed assets are not mentioned.

are provided by the government.

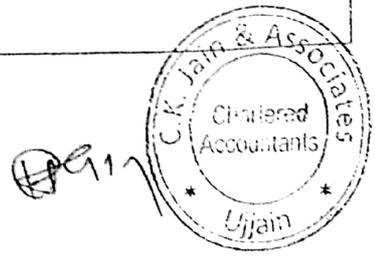
Fixed Assets of the ULB should be marked and its recording in Register must be done. And there should be system of providing depreciation on all depreciable Fixed assets by the municipality.

The auditor shall reconcile the accounts of receipt and payments especially for project funds.

We have reconciled the account of receipts and payments of the project fund. We came across certain project funds for which separate cash book has been maintained by the municipality. The details regarding the same are attached herewith in Annexure 'B6' attached to this report.

Nil

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नगर कार्यपालिका, नरसौर



(4) AUDIT OF FDR

INDICATORS	OBSERVATIONS	REMARKS
The auditor is responsible for audit of FDR & TDR.	We have audited the FDRs held and provided by the municipality by applying sample test check method.	Municipality should maintain Separate register for FDR, mentioning the details of each FDR available with the ULB.
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.	Management should maintain proper register and records for the FDRs in agreement with the physical FDRs held by the Municipality.
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.
Interest earned on FDR shall be verified with entries in the cash book.	Some FDR interest were not booked in the cash book on the day of its receipts. The accountant should be advised to properly book the entries in cash book from the	The FDRs get auto renewed by the bank but the municipality does not record the interest credited on renewal in cash book. In our opinion interest



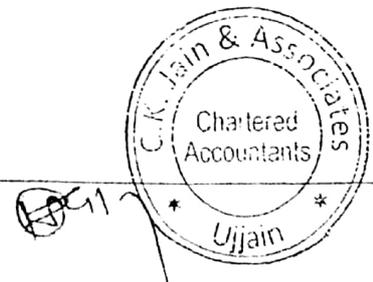
bank statement.

should always be recorded in cash book as and when it is credited in their accounts by the bank at the time of auto renewal.

(5) AUDIT OF TENDER/BIDS

INDICATORS	OBSERVATIONS	REMARKS
1 The auditor is responsible for audit of all tenders/bids invited by ULB.	We have audited the tenders/ bids invited by the ULB during the FY.2016-17 on 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.	No Discrepancies found.
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 followed by the municipality except in the cases where only one bidder was involved in the bidding process.	No Discrepancies were found.

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<p>not. He shall also comment on the possible reasons for non-generation of the revenue.</p>		<p>No such instances observed</p>
<p>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.</p>	<p>On sample test checking of the records we didn't find any diversion of fund from capital Receipts/Grants/loan to revenue expenditure.</p>	

Place: Ujjain
Date: 12.09.2017

In terms of audit report attached
For C.K. Jain & Associate



Chartered Accountants
Membership No. 75397

शुद्ध तथ्य ही
सर्वेक्षण
सर्वेक्षण विभाग, उज्जैन




NAGAR PALIKA MANDSAUR, DISTRICT MANDSAUR
Receipts & Payment Account for the Year ended 31.03.2017

ANNEXURE B1

Receipts	Amount (Rs)	Amount (Rs)	Payment	Amount (Rs)	Amount (Rs)
To Opening Balances	162483846.15	162483846.15	<u>Revenue Expenditure</u>		
<u>Revenue Receipts</u>			<u>Establishment Expenses</u>	109799433.00	
Rates and Taxes			SALARY	40822483.00	
Consolidated, Integrated, Samvakti Karan-on-Plan	2051451.00		Salary Exp	37849273.00	
Property Tax	6980273.00		PF/ESI	7850673.00	
Consolidated Receivables for Property Taxes	4394374.00		EPF/EPF	5348133.00	
Utkar Bakaya	1247433.00		Arrear	1561095.00	
Development Tax	4580649.00		Samvada Contract Salary	1103142.00	
Consolidated Receivable for Other Taxes	3883465.00		Salary Samvada Contract Water Tax	829374.00	
Magariya Vikas Utkar Chalu	183352.00		Helper / Driver Contract	717111.00	
Magariya Vikas Utkar Bakaya	1722471.00		Leave Encashment	621969.00	
Pradarshan Tax	40738.00		Arjit Ashish	434100.00	
Education Levy	1904136.00	31465526.00	Gratuity	305998.00	
<u>Assigned Revenue and Compensation</u>			Samvada Salary Contract Tarantali	244255.00	
Engl. Kshisourti	140983611.00		Samvada Salary NUEM Contract	202497.00	
2% Commission	65371000.00		Prod. Aaksmita	149206.00	
Development Branch (Mitar Shikha)	53642380.00		Uniform Allowance	141258.00	
Samvada Kar. For Admbhar	50264000.00		Salary Samvada Contract Kamla Nehru	8491.00	
Rajya Viti Ayog Anudan	19333000.00		Jain Sevak Labour Exp	133078.00	208262062.00
Jain Kar Anudan	13002600.00		Salary Muster		
Utkarsh Shuk	15441285.00		<u>Administrative Expenses</u>		
<u>CONTRIBUTION COMPENSATION</u>	26199351.00	384836527.00	Award Exp	93455.00	
<u>Rental Income from Municipal Properties</u>			Award Exp	253431.00	
Shop Rent Bakaya	1528344.00		Telephone Exp	2533432.00	
Master Rent Income	493245.00		Advertisement	513724.00	
Magariya (M. Vikas Income)	43690.00		Legal Fees	2584418.00	
PROPERTY TAXATION GARDEN REQD	83800.00		Manan Rent	10914766.00	
Constr. M. (Dues Premium)	13335776.00	16017855.00	MELA EXP	1265201.00	
<u>Fees & User Charges</u>			Stationery & Printing Exp	312000.00	
Breadan Namantaran	20161963.00		AUDIT FEES	446413.00	
Water Supply Receivable Others	17214123.00		Life Insurance	113238.00	
Penalty	3529833.00		FAVUNI PRABHU	319000.00	
Rent From Shopping Complexes	3473895.00		Bank Processing Fees	45294.00	
Mela Income	3406895.00		Praman Fatra Exp	43623.00	
Solid Wastes Material	3236427.00		Travelling Exp	35601.35	
Sadak Kharanj (Nai Khudai)	2259438.00		Bank Charges	25000.00	
Bazar Baitak	1682623.00		City Manager Associate Fee	24990.00	
<u>SUPER VISION CHARGES</u>	1315680.00		Group Insurance	24990.00	
Building Permission	1187041.00		Web site Exp	19500.00	
Sansthan Nirman Anudan	1000000.00		Festival Exp	176520.00	
Vajraday Income (RDC)	679473.00		Revenue Stamp	12369.00	
Firm Fees	568129.00		22020 02 - Newspapers	360.00	21727450.35
Advertisement Fees	442972.00		<u>Operation & Maintenance</u>		
Pesha Mar Marm	437750.00		Diesel Exp	10349684.00	
Vidut Man	406652.00		Electricity Exp	39353943.00	
Galla Loan	308800.00		SAFAI EXP	5060650.00	
Registration Boring Fees	299127.00		Samgree Purchases	4182565.00	
Dona Charge (Bazar Baitak)	280390.00		Jal Praday Samagree Exp	3859555.00	
Arre Received	254265.00		Construction Material	2551643.00	
Publication Fees	201884.00		Mahan Sundharan (Repair Work)	2085547.00	
License Fees	177135.00		Repair and Maintenance Lona Jali	1514089.00	
Mini Train Income	147004.00		HT Connection	1696560.00	
Swimming Pools	136819.00		STORE Samgr Purchases	1032076.00	
Patalla Master	114000.00		Medicine Exp	750521.00	
Formalation Shuk	90600.00		Kitnashak Davar	493831.00	
Stone Contract (Haddi Contract)	86250.00		Repairing & Maintenance Exp	681023.00	
Barwar Yalyan	84500.00		Manan Exp	657259.00	
Water Charges	83023.00		Computer Repair Maintenance Exp	143329.00	
Agreement Fees	80130.00		Electric Fitting Exp	137015.00	
Pay & Use Tickets	61950.00		Anugrah Sahayta	100000.00	
COLLECTOR'S HALL SANJAY GANDHI UDDHYAN	64250.00		Agar Shaman Samgree	40169.00	
Veran Vasul	53695.00		Rec Nirman	575436.00	
Birth & Death Reg. stat. Fee (Vital Statistic)	42276.00		POE SHIFTING	242054.00	
Fees From Copies of Plan	36102.00		DAMREKARAN Road Exp	45618046.00	
Hospital Fees	27136.00		Pipe Line Work	3937737.00	
			CC ROAD Exp	19178418.00	
			Teilya Talab Development Exp	1501715.00	
			Udhyan Exp	1283894.00	
			Nagar Palika Hall Nirman Exp	1183133.00	

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Samuh Bima	26560.00		Shopping Complex Nirman Katotra Vihar	1000000.00	
Astha Mada Khalet	23656.00		Tubewell Khadar Exp	1000000.00	
Septic Tank Cleaning Charges	14400.00		Kanya House Exp	850756.00	
KAHAR SHYAM NELA GROUND	14341.00		Sochalay Nirman Exp	605000.00	
Insurance of Bima	14157.00		Khet Prasth Bhawan Exp	354435.00	
Roshan Card	11600.00		Prasth Nirman, Retaining Wall Exp	271357.00	
Labour Registration Fees	11305.00		Collage Nirman Path Nirman Exp	245035.00	
Court Fee	10000.00		Kanya Shivan Petar Exp	148702.00	
WATER MAIN DRAIN ROOM NEW AAWADI	8840.00		Court Bhawan Nirman Exp	143373.00	
Kanya Ka Motar	5900.00		Prasth Nirman Work (Road)	133511.00	
PRINT KEM INCOME	5000.00		Corporate Miscellaneous Items	120000.00	
Patent and Rent Payment	3510.00		Miscellaneous	84277.00	
Shiksha	200.00		Meharvad Prasth Bhawan Street Katotra Vihar	14536.00	
TRUCK RENT	1342.00	45172299.00	Prasth Bhawan Work	1392000.00	
			Industial Plot Exp	1032625.00	1032625.00
Interest Income			Interest Expenses		
Interest Income	667237.22		Bank Interest	148000.00	148000.00
FOR INTEREST	95541.00				
2010-21 Interest Earned	43275.00		Miscellaneous	229245.00	229245.00
Interest Contd	229245.00	2027489.22			
Miscellaneous Incomes			Other Expenses out of Specific Grants/Fund:		
Miscellaneous Fees	9971.00		Construction WORK	415405.00	
TRUCK RENT	145242.72	240118.72	Prasth Bhawan Exp	230000.00	
			Miscellaneous Exp	22000.00	
Capital Receipts & Liabilities			Miscellaneous Exp	144000.00	
Grants, Contributions for Specific Purposes			SOCHALAY KHADA	11235780.00	
Pradhan Mantri Housing Yojana	13507907.00		MPRDC VAPSI	1929021.00	
Pradhan Mantri Housing Yojana	3581334.00		STATE ADHOCAR KATHA U Road	590254.00	
ASHRAY SHUK	10763156.00		GA Swachh Mission Mahan	3516799.00	
Vedhaya Nidhi Fund and Sansad Nidhi	9754500.00		Round Wall Nirma Sansad Nidhi Exp	2724392.00	
Sinhast Mid Anudan	5090620.00		Housing for All Prst 221396	1280000.00	
Planning Jil Yojana	900000.00		Construction of Jampout Sansad Nidhi	292552.00	
Swachh Mission Anudan	553318.00		Vedhaya Nidhi Exp - Sand Nirman	223429.00	15070294.25
KAHAR YOUNA (Muhya Mantri)	23500.00				
Mukhyamantri Mahi Swachh	29200.00		Capital Expenditure & Assets		
Sadak Maninat Anudan	10150000.00	230301665.00	Fixed Assets		
			IT Nagar Palika Software	250000.00	
Deposits			Water Tank Panel Tankiya	520000.00	
Tax Payable:	20304632.00		FURNITURE	287395.00	
LIC	572312.00		Van Purchase	3586849.00	
Security Deposites	5401443.00		JCB Purchase	265735.00	
Profession Tax Deduction	856150.00		FIRE SYSTEM PURCHASE	256330.00	
Post Office Katotra	815600.00		Mobile Toilet Exp	874455.00	
Tax on Tax Deductions	72320.00		Talab Nirman Work	6365724.00	
Amanat	633210.00		CONSTRUCTION WORK	2680505.00	
Karmkar Upkar	117704.00		Nali Nirman	6638703.00	
INCOME TAX REFUND	37270.00		Sulabh Complex Nirman	2630223.00	
Anaj Agree	145274.00		Samudayik Bhawan Nirman Exp	179834.00	
MPRDC DEPOSITE WORK	3036000.00		Shopnirman Exp	814931.00	35925343.00
Other Katotra	546390.00	33383254.00			
			Miscellaneous Expenses		
			Vividh Vyay	1764164.00	
			Mpeb Demand Note	1050049.00	
			22080 51 - Miscellaneous Expenses	10000.00	2824213.00
			Loans, advances and deposits		
			VAT	8020950.00	
			Entry Tax	4325871.00	
			Earnest Money Vapsi	4057018.00	
			LIC VAPSI	3831550.00	
			Katotra Vapsi	3053518.00	
			Labour Welfare Tax	2004455.00	
			Earnest Money	1978211.00	
			Tds	1077829.00	
			Service Tax Vapsi	1075788.00	
			Bank Post Office Rd Katotra	806300.00	
			PROF. TAX VAPSI	856150.00	
			Anaj Advance	644000.00	
			Royalty Katotra Vapsi	592365.00	
			PANIYAN VAPSI	122000.00	
			Sansad Nidhi(PNB 107)	8207866.00	
			S D VAPSI	8179246.00	
			SD PAYMENT	1155028.00	49988648.00

मुख्य नगरपालिका कार्यालय



			By Closing Balance	326458374.56	326458374.56
Total (Rs)	941757862.16	941757862.16	Total (Rs)	941757862.16	941757862.16

Page No. _____
Date: 10/01/2017

[Signature]
 स. क. जैन & Associates
 नगरपालिका, काठमाडौं

In terms of audit report attached

For C. K. Jain & Associates
 Chartered Accountants
[Signature]
 Chandresh Jain, Proprietor
 Membership No. 75394



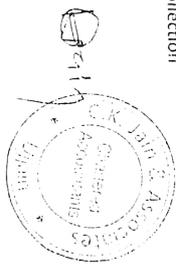
NAGAR PALIKA MANDSAUR, DISTRICT MANDSAUR

Comparative chart as required by Scope head 1 (subhead 3)

ANNEXURE 'B2'

Particulars	2015-17 (A)	2015-16 (A)	Growth Percentage
Property tax	10379058	9311404	11.47%
Sanyuktakar	5519858	4292631	28.59%
Khassaddhar	1994156	1523486	24.95%
Water tax	22551546	14845513	55.72%
Magaramaddhar	3602824	2259431	59.46%

NOTE: Negative figure (if any) in above percentage column shows decrease in taxes collection as compared to previous year and vice versa.



मुख्य उपनिवेश अधिकारी
नगर पालिका मन्डसौर, मन्डसौर

NAGAR PALIKA PARISHAD MANDSOUR

Bank Reconciled

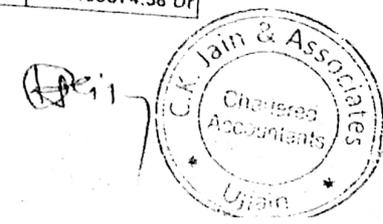
Annexure "B4"

Group Summary

1 Apr 2016 to 31 Mar 2017

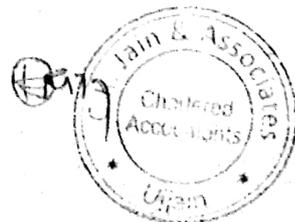
	Opening	Transactions		Closing
	Balance	Debit	Credit	Balance
STATE BANK OF INDIA 15780	1039550 00 Dr			1039550 00 Dr
STATE BANK OF INDIA 2011	743273 70 Dr	13354639 00		14151112 70 Dr
STATE BANK OF INDIA 3093	5039520 00 Dr	41105 15 00	123000 00	5028915 85 Dr
STATE BANK OF INDIA 3795	235039 34 Dr	85411 00		1496288 34 Dr
STATE BANK OF INDIA 4213	2117309 00	2031571 00	1816296 00	3455735 85 Dr
STATE BANK OF INDIA 4343		2816373 00	187 34	2876500 86 Dr
STATE BANK OF INDIA 4911	1224711 80 Dr	2145473 00		3370184 80 Dr
STATE BANK OF INDIA 5011		12242533 00	12242533 00	
STATE BANK OF INDIA DATED 01/04/2016 RS 5000000	6194784 00 Dr	385735 00		6580519 00 Dr
STATE BANK OF INDIA DATED 15/12/2016 RS 3000000	4386550 00 Dr	294935 00		5231485 00 Dr
STATE BANK OF INDIA DATED 01/02/2017 RS 3000000	4935730 00 Dr	303550 00		5302380 00 Dr
STATE BANK OF INDIA 5011	281274 00 Dr	6048412 00	430062 00	5691724 00 Dr
STATE BANK OF INDIA 5011	2137241 00 Dr	19305 00	1329535 00	855111 00 Dr
STATE BANK OF INDIA 5011	13984743 00 Dr	6335273 00	20385016 00	56760 00 Cr
STATE BANK OF INDIA 5011/000406		19726855 00	15941582 76	3785272 24 Dr
STATE BANK OF INDIA 5011/00050	5004448 00 Dr	48088 00	5652536 00	
STATE BANK OF INDIA 5011/00050	3930730 00 Dr	159336 00		4150066 00 Dr
STATE BANK OF INDIA 5011/00050	2605033 00 Dr	105515 00		2710548 00 Dr
STATE BANK OF INDIA 5011/00050	122699 00 Dr	28758 00	115 00	151342 00 Dr
STATE BANK OF INDIA 5011/00050	1856554 80 Dr			1856554 80 Dr
STATE BANK OF INDIA 5011/00050	37185 00 Dr	124000 00		161185 00 Dr
STATE BANK OF INDIA 5011/00050	93596094 00 Cr	2490 00	661730 00	94255334 00 Cr
STATE BANK OF INDIA 5011/00050	27654 00 Dr	132763950 00	100000000 00	32731604 00 Dr
STATE BANK OF INDIA 5011/00050		5038191 00		5038191 00 Dr
STATE BANK OF INDIA 5011/00050	211937 00 Dr	8605 00		220542 00 Dr
STATE BANK OF INDIA 5011/00050	28810 00 Dr			28810 00 Dr
STATE BANK OF INDIA 5011/00050		104505957 04	20654498 25	84011458 79 Dr
STATE BANK OF INDIA 5011/00050	112500 92 Dr	5379 00	69 93	137810 99 Dr
STATE BANK OF INDIA 5011/00050	70319 92 Dr	2854 00	68 93	73104 99 Dr
STATE BANK OF INDIA 5011/00050	2172050 64 Dr	35964027 00	36769675 93	1366401 71 Dr
STATE BANK OF INDIA 5011/00050	1121277 27 Dr	24148791 00	21186910 93	4083157 34 Dr
STATE BANK OF INDIA 5011/00050	828675 92 Dr	20234525 00	10289665 93	2773534 99 Dr
STATE BANK OF INDIA 5011/00050	61523785 92 Dr	2699508 00	1356 93	64221936 99 Dr
STATE BANK OF INDIA 5011/00050	887339 56 Dr	317348 00	68 93	1204618 63 Dr
STATE BANK OF INDIA 5011/00050	1206562 00 Dr	48991 00		1255553 00 Dr
STATE BANK OF INDIA 5011/00050	4243046 07 Dr	148802839 75	150855542 93	2190342 89 Dr
STATE BANK OF INDIA 5011/00050	2203299 62 Dr	24713066 00	25040512 43	1875853 19 Dr
STATE BANK OF INDIA 5011/00050	59379 92 Dr	4865496 00	74264 93	4850600 99 Dr
STATE BANK OF INDIA 5011/00050	5420118 00 Dr	219024 00		5639142 00 Dr
STATE BANK OF INDIA 5011/00050	89100 00 Cr			89100 00 Cr
STATE BANK OF INDIA 564	6691629 93 Dr	14132411 00	9631897 50	11192143 43 Dr
STATE BANK OF INDIA 2940	47030 00 Dr			47030 00 Dr
STATE BANK OF INDIA 33874	103704512 66 Dr	382916622 00	372740385 00	113880749 66 Dr
STATE BANK OF INDIA 369	343116 25 Dr	17458 00		360574 25 Dr
STATE BANK OF INDIA SANSAD/VIDHAYAK NIDHI	2732 00 Dr			2732 00 Dr
SYNDICATE BANK 0031	878000 00 Dr			878000 00 Dr
SYNDICATE BANK Sweep 0031	20643 05 Dr	61444 35		82087 40 Dr
SYNDICATE BANK		1900813 92		1900813 92 Dr
SYNDICATE BANK OF INDIA 205000001	1459511 80 Dr	116188 00		1575699 80 Dr
SYNDICATE BANK Mandsaur	2356000 00 Dr	3867673 00	382000 00	5841673 00 Dr
Grand Total	162483846.15 Dr	978377119.06	814402590.65	326458374.56 Dr

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, मन्डसौर



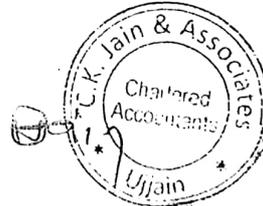
NAGAR PALIKA, MANDSAUR, DISTRICT MANDSAUR				
Bank Reconciliation Statement				
As on 31/03/2017				
Dena Bank 5311				
PARTICULAR	CHQ NO	AMOUNT	DR	CR
Balance as per Book	31/03/2017		3,370,184.86	
Balance as per Bank	31/03/17			3,370,184.86
	Total	0	3,370,184.86	3,370,184.86
0				
2 Jha Sahakar Bank 12237				
PARTICULAR	CHQ NO	AMOUNT	DR	CR
Balance as per book	31/03/2017		151,342.00	
Balance as per bank	31/03/17			151,342.00
	Total	0.00	151,342.00	151,342.00
0.00				
3 PNB 2672				
PARTICULAR	CHQ NO	AMOUNT	DR	CR
Balance as per Book	31/03/2017		220,542.00	
Balance as per Bank	31/03/2017			220,542.00
	Total	0.00	220,542.00	220,542.00
0.00				
4 PNB 311				
PARTICULAR	CHQ NO	AMOUNT	DR	CR
Balance as per Book	31/03/2017		137,810.99	
Balance as per Bank	31/03/2017			137,810.99
	Total	0.00	137,810.99	137,810.99
0.00				
5 PNB 521				
PARTICULAR	CHQ NO	AMOUNT	DR	CR
Balance as per Book	31/03/2017		1,255,553.00	
Balance as per Bank	31/03/2017			1,255,553.00
	Total	0.00	1,255,553.00	1,255,553.00
0.00				
6 PNB Bank 9021				
PARTICULAR	CHQ NO	AMOUNT	DR	CR
Balance as per Book	31/03/2017		4,850,600.99	
Balance as per Bank	31/03/2017			4,850,600.99
	Total	0	4,850,600.99	4,850,600.99
0				
7 Satpura bank 3620				
PARTICULAR	CHQ NO	AMOUNT	DR	CR
Balance as per Book	31/03/2017		5,639,142.00	
Balance as per Bank	31/03/17			5,639,142.00
	Total	0	5,639,142.00	5,639,142.00
0				
8 State Bank Of Indore 369				
PARTICULAR	CHQ NO	AMOUNT	DR	CR
Balance as per Book	31/03/2017		360,574.25	
Balance as per Bank	31/03/2017			360,574.25
	Total	0.00	360,574.25	360,574.25
0.00				
9 UCO Bank				
particular	CHQ NO	AMOUNT	DR	CR
Balance as per book	31-03-2017		1,900,813.92	
Balance as per bank	31/03/2017			1,900,813.92
	Total	0	1,900,813.92	1,900,813.92
0				
10 Axis bank 0837				
PARTICULAR	CHQ NO	AMOUNT	DR	CR
Balance as per book	31-03-2017		14,151,112.70	
Balance as per bank	31/03/2017			14,151,112.70
	Total	0	14,151,112.70	14,151,112.70
0				

मुख्य नागरपालिका अधिकारी
नगरपालिका परिषद, मन्दासौर



11 Bank Of baroda 9995				
PARTICULAR	CHQ NO	AMOUNT	DR	CR
Balance as per Book	31/03/2017		9,325,865.00	
Balance as per Bank	31/03/17			9,325,865.00
Total			9,325,865.00	9,325,865.00
0				
12 Central Bank Of India 151				
PARTICULAR	CHQ NO	AMOUNT	DR	CR
Balance as per Book	31/03/2017		3,936,509.60	
Balance as per Bank	31/03/2017			3,936,509.00
Total			3,936,509.00	3,936,509.00
0.00				
13 Dena Bank 31548				
PARTICULAR	CHQ NO	AMOUNT	DR	CR
Balance as per Book	31/03/2017		2,995,327.87	
Balance as per Bank	31/03/17			2,995,327.87
Total			2,995,327.87	2,995,327.87
0.00				
14 HDFC 806				
PARTICULAR	CHQ NO	AMOUNT	DR	CR
Balance as per Book	31/03/2017		5,691,724.00	
Balance as per Bank	31/03/17			5,691,724.00
Total			5,691,724.00	5,691,724.00
0				
6				
15 HDFC 0081				
PARTICULAR	CHQ NO	AMOUNT	DR	CR
Balance as per Book	31/03/2017		896,101.00	
Balance as per Bank	31/03/17			896,101.00
Total			896,101.00	896,101.00
0				
16 OBC Bank 2706				
PARTICULAR	CHQ NO	AMOUNT	DR	CR
Balance as per Book	31/3/2017		161,185.00	
Balance as per Bank	31/03/17			161,185.00
Total			161,185.00	161,185.00
0				
17 OBC Bank 272				
PARTICULAR	CHQ NO	AMOUNT	DR	CR
Balance as per Book	31/3/2017		32,731,604.00	
Balance as per Bank	31/03/17			32,731,604.00
Total			32,731,604.00	32,731,604.00
0.00				
18 CEC 7293				
PARTICULAR	CHQ NO	AMOUNT	DR	CR
Balance as per Book	31/03/2017		5,035,191.00	
Balance as per Bank	04/03/2017		124,000.00	
Balance as per Bank	31/03/17			5,162,191.00
Total			5,162,191.00	5,162,191.00
0.00				
19 pnb 330				
PARTICULAR	CHQ NO	AMOUNT	DR	CR
Balance as per Book	31/3/2017		73,104.99	
Balance as per Bank	31/3/2017			73,104.99
Total			73,104.99	73,104.99
0.00				

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, गान्धिसौर



Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2016-17

Name of ULB		Name of Auditor		Observation in Brief	Suggestions
Sr. No.	Parameters	Description			
6	Audit of Grants & Loans	Grant register has not been provided by the municipality for the purpose of audit		The grants received by municipality is through proper channel and the payments are made to the municipality for the purpose for which the same is provided by government	Municipality should ensure on timely basis for checking the flow order which the grants are provided by the government.
7	Incidence relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another	We didn't come across any such diversion of fund		We didn't come across any such diversion of fund	Nil
8	Any Other				
	a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non tax) excluding Duties, Entry Tax, Stamp Duty and other grants etc.	Revenue receipts as mentioned- Rs 100985895 and Revenue expenditures as mentioned- Rs 318473539 Therefore percentage as required = 315.36% $(318473539/100985895)*100$		The revenue expenditure of the nagar parishad as compared to the revenue receipts seems to be tremendously high	The nagar parishad should concentrate on more revenue generation to cater to fulfill its excessive revenue expenditure and will not have to excessively rely on commissions and grants from government.
	b) Percentage of Capital Expenditure with respect to Total Expenditure	Capital Expenditures- Rs 116917987 and Total Expenditure- Rs 435391526 Therefore Ratio as required = 26.85% $(116917987/435391526)*100$			

Seal & Signature of Auditor

मुख्य नगर पंचायत अधिकारी
नगर पंचायत परिसर, नवलपरासी



Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2016-17

Name of ULB		Observation in Brief			Suggestions	
Sr. No.	Parameters	Description	Year 2015-16	Year 2016-17	% of Growth	
1	Audit of Revenue					
	राजस्व कर वसूली	Receipts in Rs				
			Year 2015-16	Year 2016-17	% of Growth	
(i)	सवधिकर		9311404	10379658	11.47%	
(ii)	समीकित कर		4292651	5519858	28.59%	
(iii)	सामुदायिक विकास उपकर		225111	3601373	59.46%	
(iv)	शिक्षा उपकर		1523166	1904156	24.99%	
	कुल योग		17386932	21401496	23.12%	
	नगर राजस्व वसूली					
(i)	भवन भूखि किराया		6473863	7275723	12.39%	
(ii)	जल सफाईका प्रभार		14945513	22651546	55.73%	
(iii)	शौच अशुचित पकवान सफाईका प्रभार		0	0	0.00%	
(iv)	अन्य कर / शुल्क		6087298	68670315	11.97%	
	कुल योग		81806674	98597574	20.53%	
	ग्रह योग		99193606	126304070	20.98%	
2	Audit of Expenditure	The vouchers files are properly maintained by nagar parishad and appears to be true and fair	The municipality while making estimate of budgeted expenses for the year 2016-17, have not taken into account the respective transactions			
3	Audit of Book Keeping	The nagar parishad has properly maintained books of account and records related to daily transactions	The Municipality maintained books of Accounts on single entry accounting system and not on double entry system of accounting. As per guidance of Govt Directives, office sanctioned accounts should be maintained for the purpose of posting of ledger Accounts and preparing Balance Sheet and Profit and Loss Statement. The Receipt and Payment Statement has to be prepared on the basis of computerized data.			
4	Audit of FDR	The interest rates of FDRs are as per the prevailing market rate	Municipality should maintain separate register containing complete details of FDRs held by the municipality.			
5	Audit of Tenders/Bids	proper tendering procedures are followed by nagar parishad except the qualifications mentioned in the report	The files maintained by the municipality are incomplete in all respect.			

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, राहदस्ता



Summary Of UIDSSMT Receipt and Payment					
Receipt		Amount Rs.		Payment	Amount Rs.
Opening Balance		19,946,476		By Expenses	39,707,859.00
Samayojan		1,833,730.00		By Closing Balance	154,772,347.00
Total		194,480,206.00		Total	194,480,206.00

Total TDRs made to UIDSSMT Scheme are of Rs. 1,50,00,000/- as follows:			
Account No.	Amount Rs.	Account No.	Amount Rs.
109153458	50,00,000	109153458	50,00,000
109153458	50,00,000	109153458	50,00,000

Note (i):- The Above Figures as stated in the Summary are subject to Bank Balance confirmation and Bank Reconciliation.

Summary Of SJRY Receipt and Payment					
Receipt		Amount Rs.		Payment	Amount Rs.
Opening Balance		911529		By Expenses	3,041,925.00
Samayojan		3,205,000.00		By Closing Balance	1,074,604.00
Total		4,116,529.00		Total	4,116,529.00

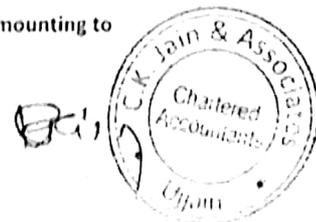
Note (i):- The Above Figures as stated in the Summary are subject to Bank Balance confirmation and Bank Reconciliation.

Summary Of Sanchit Nidhi Receipt and Payment					
Receipt		Amount Rs.	Payment		Amount Rs.
Opening Balance		48654666	By Expenses		NIL
Total Credit During the Year		7507633	By Closing Balance		56,162,299.00
			bank Balance	9322299	
			FDR Balance	46840000	
Total		56,162,299.00	Total		56,162,299.00

Note (i):- The Above Figures as stated in the Summary are subject to Bank Balance confirmation and Bank Reconciliation.

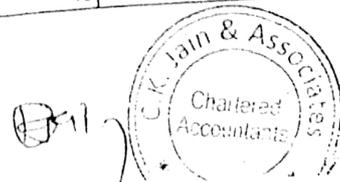
Note (ii):- Sanchit Nidhi is invested in another fixed deposit account number 0336004400134709 Amounting to Rs. 46840000.

मुख्य नगर पालिका अधिकारी
नगर पालिका परिसर, मन्डसौर



		11/06/2016	568	
		31/03/2016	5	
		10/12/2016		15
		10/03/2016		15
Bank Charges				
		04/04/2016		25.5
		25/06/2016		15
		24/09/2016		15
				40885
			70000	
			40000	
			295000	
			145000	
			1290000	
			40000	
			55075000	
				660000
				1500000
			1500000	
			660000	
			60575000	
				220000
			320000	
			595000	
			1345000	
				10000
			10000	
			1430000	
				10000
			2085000	
				2130000
				161600000
			65610000	
			390000	
			1185000	
			1485000	
			715000	
			335000	
			35000	
			20000	
			29045000	
			1060000	
				500000
			500000	
			80000	
			17535000	
				17500000
			1500000	
				483
Interest		04/04/2016		46
		23/05/2016		

मुख्य नगर पालिका अधिकारी
नगर पालिका परिसर, मन्दसौर



Nagar Palika Mandsaur, District Mandsaur

ANNEXURE "B-6"

Saperate Scheme Books

Summary Of NLUM Receipt and Payment					
Receipt	Amount I.s.		Payment	Amount Rs.	
To Opening Balance			By Expenses		2,481,311.00
To Grant Received		4,626,974.00	By Closing Balance		8,145,663.00
Total		6,000,000.00	Total		10,626,974.00
		10,626,974.00			

Note (i):- The Above Figures as stated in the Summary are subject to Bank Balance confirmation and Bank Reconciliation.

Summary Of PM Housing Yojana Receipt and Expenditure					
Receipt	Amount Rs.		Payment	Amount Rs.	
Opening Balance		NIL	By Expenses		20,652,640.00
To Grant Received		10,000,000.00	By Closing Balance		79,347,360.00
Total		10,000,000.00	Total		100,000,000.00

BRS 2306 PM housing					
	Cheque No.		Dr	Cr	
Balance as per cash book			84011458.79		
Outstanding Cheque					
02/03/2017	348113	4225000			
02/03/2017	228213	550000			
31/03/2017	348114	1226000	6095000		
Balance as per cash Bank					90106458.79
			Total	90106458.79	90106458.79

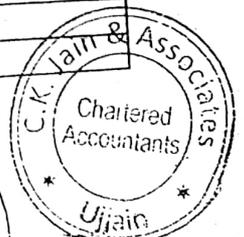
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Summary Of Amrit Yojana Receipt and Payment					
Receipt	Amount Rs.		Payment	Amount Rs.	
To Opening Balance		138660912	By Expenses		262,046,795.00
To Grant Received		161,600,000.00	By Closing Balance		74,445,816.00
To Samayojan		36,231,699.00			
Total		336,492,611.00	Total		336,492,611.00

BRS Amrit Yojana					
			DR	Cr	
Balance as per books 31/03/2017			74445816		
		01/12/2016			21
		01/12/2016			4615
		04/02/2016			4808
		12/02/2016			40397
		01/03/2016			18

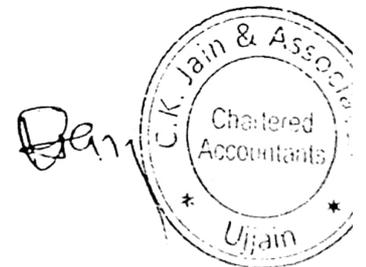
मुख्य नगर पालिका अधिकारी
नगरपालिका

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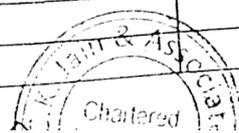


22/10/2016	Receipt		
24/10/2016	Receipt		495,754.00
15/11/2016	Receipt		3,319,647.00
16/11/2016	Receipt		15,551.00
18/11/2016	Receipt		240.00
21/11/2016	Receipt		100,000.00
24/11/2016	Receipt		57,376.00
28/11/2016	Receipt		182,250.00
30/11/2016	Receipt		10,640.00
08/12/2016	Receipt		87.00
19/12/2016	Receipt		2,700.00
02/01/2017	Receipt		246,389.00
12/01/2017	Receipt		296.00
19/01/2017	Receipt		82,995.00
27/01/2017	Receipt		1,416.00
30/01/2017	Receipt		274.00
01/02/2017	Receipt		1.00
02/02/2017	Receipt		4,899.00
06/03/2017	Receipt		100.00
09/03/2017	Receipt		294.00
10/03/2017	Receipt		116,939.00
14/03/2017	Receipt		40,705.00
14/03/2017	Receipt		40,649.00
20/03/2017	Receipt		200.00
31/03/2017	Receipt		200,000.00
31/03/2017	Journal		540,000.00
31/03/2017	Journal		6,000.00
31/03/2017	Journal		1,264,162.00
31/03/2017	Journal		820,425.00
31/03/2017	Journal		44,512.00
Total		10,987,545.00	10,987,545.00

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नगर प्रालिका परिषद, अन्तर्गौर



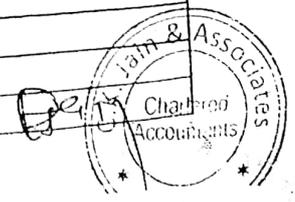
23/02/2017	Payment		
15/03/2017	Journal	2,000.00	
21/03/2017	Payment	208.00	
21/03/2017	Payment	740,819.00	
21/03/2017	Payment	79,606.00	
21/03/2017	Payment	6,000.00	
24/03/2017	Payment	27.00	
31/03/2017	Journal	18.00	
31/03/2017	Payment	570,723.00	
31/03/2017	Journal	63.00	
31/03/2017	Journal	31.00	
31/03/2017	Payment	3.00	
31/03/2017	Journal	1,566,867.79	
31/03/2017	Payment	134,504.00	
31/03/2017	Payment	3,529.00	
18/04/2016	Receipt		25,000.00
18/04/2016	Receipt		175,525.00
23/04/2016	Receipt		10,800.00
23/05/2016	Receipt		1,000,000.00
23/05/2016	Receipt		874,784.00
23/05/2016	Receipt		54,000.00
25/05/2016	Journal		2.00
26/05/2016	Receipt		40.00
01/06/2016	Receipt		127,500.00
02/06/2016	Receipt		106,000.00
07/06/2016	Receipt		2.00
07/06/2016	Receipt		4.00
09/06/2016	Receipt		163.00
17/06/2016	Receipt		14,000.00
21/06/2016	Receipt		730,318.00
23/06/2016	Receipt		360.00
02/07/2016	Receipt		1,152.00
04/07/2016	Receipt		7,922.00
05/07/2016	Receipt		9,200.00
12/07/2016	Receipt		200.00
18/07/2016	Receipt		1,800.00
19/07/2016	Receipt		6,500.00
22/07/2016	Receipt		2.00
28/07/2016	Receipt		3.00
29/07/2016	Receipt		53,595.00
03/08/2016	Receipt		1,860.00
06/08/2016	Receipt		1.00
16/08/2016	Receipt		60.00
19/08/2016	Receipt		5.00
03/09/2016	Receipt		28,493.00
12/09/2016	Receipt		200.00
14/09/2016	Receipt		71,280.00
21/09/2016	Receipt		4.00
23/09/2016	Receipt		5,057.00
26/09/2016	Receipt		87,233.00
05/10/2016	Receipt		69.00
13/10/2016	Receipt		



Following are the Cash books Totaling and Balancing errors were found by us and rectified at the end of financial year 31 / 03 / 2017 after being notified by us.

Annexure "B5"

02/04/2016		
22/04/2016	Payment	188,049.21
27/04/2016	Payment	629,731.09
02/05/2016	Payment	890.00
10/05/2016	Payment	161,500.00
13/05/2016	Payment	1,502,673.00
17/05/2016	Payment	8,111.00
19/05/2016	Payment	8,800.00
24/05/2016	Payment	716,081.00
25/05/2016	Payment	680.00
01/06/2016	Journal	2.00
06/06/2016	Payment	523,280.00
01/07/2016	Payment	496,000.00
06/07/2016	Payment	620,360.00
06/07/2016	Payment	531,000.00
06/07/2016	Payment	44,512.00
12/07/2016	Payment	216,113.00
25/07/2016	Payment	496,030.00
28/07/2016	Payment	5,000.00
04/08/2016	Payment	61,549.00
08/08/2016	Payment	366,000.00
09/08/2016	Payment	460.00
26/08/2016	Payment	14,550.00
01/09/2016	Payment	195,040.00
09/09/2016	Payment	34,926.00
03/10/2016	Payment	1,000.00
04/10/2016	Payment	9.00
07/10/2016	Payment	99,000.00
10/10/2016	Payment	140,925.00
28/10/2016	Payment	623.00
04/11/2016	Payment	6,000.00
15/11/2016	Payment	15,731.00
26/11/2016	Payment	289,940.00
01/12/2016	Payment	30,115.00
02/12/2016	Payment	34,505.00
06/12/2016	Payment	2,670.00
06/12/2016	Payment	30.00
06/12/2016	Payment	2.00
07/12/2016	Payment	13,533.00
09/12/2016	Payment	1,738.00
30/12/2016	Payment	1,416.00
18/01/2017	Payment	4.00
31/01/2017	Payment	700.00
07/02/2017	Journal	337,409.00
09/02/2017	Payment	80,650.00
09/02/2017	Payment	5,713.00
15/02/2017	Payment	96.00
15/02/2017	Payment	



मुख्य नंबर पी.डी. जैन & असोसिएट्स

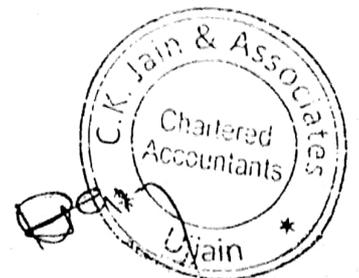
31 State Bank of Indore Sansad Vidhayak Nidhi				
PARTICULAR	CHQ NO	DATE	DR	CR
Balance as per Book			2732.00	
				2732.00
Total			2732.00	2732.00
32 Syndicate Bank 0031				
Balance as per Book			878000.00	
				878000.00
Total			878000.00	878000.00
60 Union Bank Of India 205000001				
Balance as per Book			1575699.80	
				1575699.80
Total			1575699.80	1575699.80
33 Vijaya Bank Mandsaur 706301011001493				
Balance as per Book			5841673.00	
				5841673.00
Total			5841673.00	5841673.00
34 Allahbad Bank 35790				
Balance as per Book			1039560.00	
				1039560.00
Total			1039560.00	1039560.00
35 Allahbad Bank 35780				
Balance as per Book			1039560.00	
				1039560.00
Total			1039560.00	1039560.00
36 ICICI Bank 00426				
Balance as per Book	31/03/2017		3785272.24	0
Balance as per Bank	31/03/17			3,785,272.24
Total		0.00	3785272.24	3785272.24
37 Bank Of India 3795				
Balance as per Book	31/03/2017		2,166,406.34	
Balance as per Bank	31/03/17			2,166,406.34
Total		0.00	2,166,406.34	2,166,406.34
38 IDBI 719				
Balance as per Book	31/03/2017		4,150,066.00	
Balance as per Bank	31/03/17			4,150,066.00
Total		0	4,150,066.00	4,150,066.00
39 Indian Overseas Bank				
Balance as per Book	31/3/2017		2,710,548.00	
Balance as per Bank	31/03/17			2,710,548.00
Total		0.00	2,710,548.00	2,710,548.00



मुख्य नगरपालिका कार्यालय
मन्दासौर

24/03/2017	KANUNI PRABhar		66600.00	
24/03/2017	Mislenious Exp		27000.00	
24/03/2017	Vahan Exp		19132.00	
24/03/2017	Advertesment		10579.00	
24/03/2017	Advertesment		7425.00	
24/03/2017	SALARY		6991.00	
24/03/2017	Salary Samvidha Contract Water Wax		5550.00	
24/03/2017	Salary Samvidha Contract Water Wax		6950.00	
24/03/2017	SALARY		6453.00	
24/03/2017	Salary Samvidha Contract Water Wax		6255.00	
24/03/2017	Enrest Money Vapsi		5748.00	
24/03/2017	Salary Samvidha Contract Water Wax		3707.00	
24/03/2017	Advertesment		2940.00	
24/03/2017	Electricity Exp		2684.00	
24/03/2017	Salary Samvidha Contract Water Wax		2600.00	
24/03/2017	Salary Samvidha Contract Water Wax		2500.00	
28/03/2017	Bank Post Office Rd Katotra		62100.00	
28/03/2017	Bank Post Office Rd Katotra		10000.00	
28/03/2017	SALARY		4000.00	
28/03/2017	SALARY		4000.00	
28/03/2017	SALARY		4000.00	
28/03/2017	SALARY		4000.00	
28/03/2017	SALARY		4000.00	
31/03/2017	Stationery & Printing Exp		141406.00	
31/03/2017	Ww Samgree Purchases		98156.00	
31/03/2017	Mislenious Exp		95747.00	
31/03/2017	Stationery & Printing Exp		85612.00	
31/03/2017	Mislenious Exp		51796.00	
31/03/2017	Electricity Exp		44600.00	
31/03/2017	KANUNI PRABhar		32400.00	
31/03/2017	Mislenious Exp		25189.00	
31/03/2017	Jal Praday Samagree Exo		23451.00	
31/03/2017	Udhyan Exp		22275.00	
31/03/2017	STORE Samgri Purchases		18624.00	
31/03/2017	Enrest Money		15300.00	
31/03/2017	Stationery & Printing Exp		14046.00	
31/03/2017	Electricity Exp		10473.00	
31/03/2017	Enrest Money		9000.00	
31/03/2017	Advertesment		8910.00	
31/03/2017	Advertesment		8910.00	
31/03/2017	Entry Tax		8349.00	
31/03/2017	Reparing & Maintanance Exp		7000.00	
31/03/2017	SALARY		6790.00	
31/03/2017	SALARY		6453.00	
31/03/2017	SALARY		6453.00	
31/03/2017	SALARY		6453.00	
31/03/2017	SALARY		6453.00	
31/03/2017	SALARY		6205.00	
31/03/2017	SALARY		5957.00	
31/03/2017	SALARY		5707.00	
31/03/2017	VAT		5309.00	
31/03/2017	SALARY		5212.00	
31/03/2017	Enrest Money Vapsi		5000.00	
31/03/2017	SALARY		3723.00	
31/03/2017	Enrest Money		3000.00	
31/03/2017	VAT		2916.00	
31/03/2017	STORE Samgri Purchases		2520.00	
31/03/2017	Salary Samvidha Contract Water Wax		2200.00	
31/03/2017	Tds		1548.00	
31/03/2017	Mislenious Exp		1500.00	
31/03/2017	Entry Tax		665.00	
31/03/2017	Entry Tax		332.00	
31/03/2017	Entry Tax		262.00	
31/03/2017	Tds		90.00	
	Difference			
As per Bank	06/03/2017	21843		
As per Books	31/03/2017	21543	300.00	
As per Bank	28/03/2017	11955		
As per Books	31/03/2017	19955		8000
As per Bank	30/03/2017	8448		
As per Books	31/03/2017	5448	3000.00	
As per Bank	04/03/2017	8448		
As per Books	31/03/2017	5448	3000.00	
As per Bank	19/10/2016	721		
As per Books	31/01/2017	725		4.00
Balance as per Bank				3600587.19
Total		3856591.19	3856591.19	
			0.00	

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PARTICULAR	CHQ NO	DATE	DR	CR
Balance as per Book			11,222,143.43	11,185,152.43
			0.00	11,222,143.43
Balance as per Bank			47030.00	
Total			47030.00	47030.00

PARTICULAR	CHQ NO	DATE	DR	CR
Balance as per Book				
Dr in bank but not Cr in book			113,860,749.66	
Cr in Books but not Dr in Bank				5000
09/06/2016	Entry Ta			
19/10/2016	SOUCHALAY NIRMAN		22918.00	
10/12/2016	Entry Tax		24000.00	
24/03/2017	Ww Sangree Purchases		2855.00	
24/03/2017	VAT		427042.00	
24/03/2017	Entry Tax		8805.00	
27/03/2017	VAT		4403.00	
27/03/2017	Entry Tax		83353.00	
27/03/2017	Labour Welfair Tax		77986.00	
27/03/2017	Electricity Exp		49676.00	
28/03/2017	Vahan Purchase		2914.00	
28/03/2017	Kitnashak Davai		553487.00	
28/03/2017	VAT		184320.00	
28/03/2017	Entry Tax		154322.00	
28/03/2017	Labour Welfair Tax		65193.00	
31/03/2017	DAMREKARAN Road Exp		34483.00	
31/03/2017	Udhyan Exp		547975.00	
31/03/2017	Epf Klotra		509785.00	
31/03/2017	Service Tax Vapsi		500000.00	
31/03/2017	Udhyan Exp		360287.00	
31/03/2017	Stationery & Printing Exp		157936.00	
31/03/2017	VAT		82363.00	
31/03/2017	Entry Tax		30285.00	
31/03/2017	Entry Tax		15143.00	
31/03/2017	Labour Welfair Tax		12666.00	
Balance as per Bank				117,778,946.66
Total			117,783,946.66	117,783,946.66

PARTICULAR	CHQ NO	DATE	DR	CR
Balance as per Book			1875853.19	
Cr in bank but not Dr in cash book				
06/06/2016			26847	
29/06/2016			44512	
15/10/2016			13000	
24/10/2016			18000	
05/12/2016			50728	
06/12/2016			18000	
11/01/2017			58000	
02/03/2017			12317	
27/03/2017			83254	
27/03/2017			78279	
27/03/2017			1084	
28/03/2017			1020	
28/03/2017			1563	
Dr in book but not cr in bank				124000.00
31/03/2017	Cash			124000.00
31/03/2017	Cash			124000.00
Cr. In Books But Not Dr. In Bank				
14/07/2016	Ernest Money Vapsi		212.00	
10/10/2016	KANUNI PRABhar		750.00	
10/10/2016	KANUNI PRABhar		750.00	
10/10/2016	KANUNI PRABhar		750.00	
27/10/2016	KANUNI PRABhar		750.00	
27/10/2016	KANUNI PRABhar		750.00	
28/10/2016	SALARY		9000.00	
15/11/2016	MELA EXP		126200.00	
25/11/2016	VAT		2396.00	
01/12/2016	MELA EXP		6500.00	
23/12/2016	SAFAI EXP		13095.00	
27/12/2016	SAFAI EXP		2280.00	
27/12/2016	Advertesment		928.00	
27/12/2016	Advertesment		642.00	
27/12/2016	Advertesment		30.00	
27/12/2016	Advertesment		8000.00	
09/02/2017	Bank Post Office Rd Katotra		264195.00	
25/02/2017	MELA EXP		5000.00	
21/03/2017	SOUCHALAY NIRMAN		5000.00	
21/03/2017	SOUCHALAY NIRMAN		5000.00	
21/03/2017	SOUCHALAY NIRMAN		5000.00	
21/03/2017	SOUCHALAY NIRMAN		5000.00	
21/03/2017	SOUCHALAY NIRMAN		5000.00	
21/03/2017	SOUCHALAY NIRMAN		5000.00	

मुद्रांकित वारिजिका का प्रमाण
 नगर प्रशासिका परिषद, मन्दासौर



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1000/2017	Interest Money Vapsi			4,000.00	
1000/2017	Interest Money Vapsi			4,000.00	
1000/2017	Interest Money Vapsi			4,000.00	
1000/2017	Interest Money Vapsi			4,000.00	
1000/2017	Interest Money Vapsi			4,000.00	
	Total			3,266,973.99	3,266,973.99
				0.00	3,266,973.99
23 PNB 458 (Auto Sweep)					
PARTICULAR	CHQ NO	DATE		DR	CR
Balance as per Book				64,221,936.99	
Balance as per Bank					64,221,936.99
	Total			64,221,936.99	64,221,936.99
				0.00	64,221,936.99
24 PNB 472					
PARTICULAR	CHQ NO	DATE		DR	CR
Balance as per Book				1,204,618.63	
Balance as per Bank					1,204,618.63
	Total			1,204,618.63	1,204,618.63
				0.00	1,204,618.63
25 PNB 630					
PARTICULAR	CHQ NO	DATE		DR	CR
Balance as per cash book				2190342.89	
Cr. in bank but not dr in cash book					
21-Jun				19,832.00	
23/05/2016				9,916.00	
24/03/2017				9,916.00	
03/03/2017				7,100.00	
02/01/2017				2,600.00	
01/02/2017				1,900.00	
16/11/2016				1,900.00	
Dr. In Books But Not Cr. In Bank				31.00	
27/01/2017	Cash				124,000.00
Chque Outstanding					
04/11/2016	Arijit Avkash			30,000.00	
21/03/2017	Ariear			29,416.00	
21/03/2017	LEAV INCASEMENT			20,000.00	
21/03/2017	Arijit Avkash			20,000.00	
21/03/2017	Arijit Avkash			18,860.00	
21/03/2017	Advertesment			14,582.00	
31/03/2017	STORE Samign Purchases			156,745.00	
31/03/2017	Ariear			91,210.00	
31/03/2017	Ariear			48,418.00	
31/03/2017	Ariear			43,199.00	
31/03/2017	Advertesment			24,461.00	
31/03/2017	Advertesment			13,890.00	
31/03/2017	Ariear			19,294.00	
31/03/2017	Vahan Sandharan (Repair Work)			19,138.00	
31/03/2017	SALARY			15,000.00	
31/03/2017	Vahan Sandharan (Repair Work)			14,352.00	
31/03/2017	Arijit Avkash			13,109.00	
31/03/2017	Ariear			10,000.00	
31/03/2017	Ariear			9,396.00	
31/03/2017	Entry Tax			3,232.00	
31/03/2017	Entry Tax			2,522.00	
31/03/2017	VAT			694.00	
31/03/2017	Entry Tax			496.00	
Dr. in Bank but Not Cr in cash book					124,000.00
10/05/2016	Purushottam				124,000.00
04/04/2016					3,400.00
06/01/2017	941945				3,400.00
14/12/2016	941947				3,400.00
14/02/2017	941948				3,400.00
29/11/2016	952850				3,400.00
14/12/2016	941946				1,700.00
Balance as per Bank					2,480,251.89
	Total			2,867,551.89	2,867,551.89
				0.00	
26 Satpura Narmada Grameen Bank 111001					
PARTICULAR	CHQ NO	DATE		DR	CR
Balance as per Book				89,100.00	
Balance as per Bank					89,100.00
	Total			89,100.00	89,100.00
				0.00	
27 SBI 564					
PARTICULAR	CHQ NO	DATE		DR	CR
Balance as per cash book				11,192,143.43	
Dr in books but not Cr. In Bank					
31/03/2017	Anudan Sanchnalay				30541.00
29/04/2016	Cash				6450.00
Cr. In Books But Not Dr. in Bank					
26/11/2016	NIKAH YOJNA (Mukhya Mantri)			10000.00	
26/11/2016	NIKAH YOJNA (Mukhya Mantri)			10000.00	
26/11/2016	NIKAH YOJNA (Mukhya Mantri)			10000.00	

मुख्य वरिष्ठ पालिका अधिकारी
नगर पालिका परिषद, मन्तरसौर



