SANDEEP KUMAR SAO
CHARTERED ACCOUNTANTS
FOR PRABHU DAYAL GUPTA & ASSOCIATES
SHOP No. 01, SECOND FLOOR, JAGIRDAR COMPLEX,
OPP. MOHIT CHASMALAYA, VIP ROAD, CHINDWARA (M.P.) 480001
Mo. 94070-55526, 83193-24559
E mail-sandeepsao.ca@gmail.com

To,

Directorate, Urban Administration & Development,

Shivaji Nagar,Bhopal.

We have audited the cash book and relevant records for the year 2019-20 of Nagar Parishad – Newton Chikhli ,Dist- Chhindwara.

Preparation of financial statement is the responsibility of Organization. Organization is responsible for Making Receipts & Payment, Income & Expenditure and Balance Sheet and its accuracy and completeness. Our responsibility is to express our opinion on this financial statement based on our audit.

We conducted our audit in accordance with Auditing Standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examine on test basis , evidence supporting the amounts and disclosures used and significant estimates made by management , as well as evaluating the overall financial statement presentation.

We believe that our audit provides a reasonable basis of our opinion and subject to our detailed observation in the enclosed annexure to this report and suspense amount is receipt & payment account, we report that-

In case of Receipt & Payment & Balance for the year ending 31st March 2020, it gives true and fair view of the cash balance.

FOR PRABHUDAYAL GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 020088C

Date: 30/11/2020
Place: Chhindwara

CA SANDEEP KUMAR SAO
PARTNER
Membership No. 433146
UDIN NO –20433146AAAAMF3071

मुख्य नगरपालिका अधिकारी
नगर परिषद न्यूटन चिखली

SANDEEP KUMAR SAO
CHARTERED ACCOUNTANTS
FOR PRABHU DAYAL GUPTA & ASSOCIATES
SHOP No. 01, SECOND FLOOR, JAGIRDAR COMPLEX,
OPP. MOHIT CHASMALAYA, VIP ROAD, CHINDWARA (M.P.) 480001
Mo. 94070-55526, 83193-24559
E mail-sandeepsao.ca@gmail.com

** AUDIT REPORT **

We have examined the books of accounts as on 31 March 2020, of **NAGAR PARISHAD ** NEWTON CHIKHLI DIST-CHHINDWARA.(M.P)**

We have conducted the Audit on the Basis of Manual Records and Cash Books which are maintained on Single Entry System by the Nagar Parishad and provided to us for Audit. We completed our Audit on the Basis of Cash Books and Bank Statements and other records/documents as provided to us .

We have not physically verified any fixed asset, civil construction work and any other assets of the Nagar Parishad.

We have covered following departments / sections of Nagar Parishad and conducted audit in these Departments on the basis of records available in Nagar Parishad Like :-**Accounts, Revenue, PWD, Establishment, Health and Stores**

We report the following observation/comments/discrepancies on the basis of scope of audit work provided to us;-

(1) Audit of Revenue :

(a) We have examined the revenue receipts from various sources of Nagar Parishad of Newton Chikhli.

Auditor Comment: - We have examined the revenue receipts from receipt book and check whether it is properly entered in Cashier cash book. Some totaling mistakes are there, after our remark the same has been rectified during the course of our audit. :Nil

(b) We have also examined the revenue receipts from the counter files of receipt books and verified that money received is duly deposited in respective bank accounts.

Auditor Comment: - We have examined the revenue receipts from counter files of receipts books of Property Tax, Water Tax, Rent & other sources of income. The entries of receipts are properly done in cashier cash book in the cases examined by us. : Nil

मुख्य नगरपालिका अधिकारी
नगर परिषद न्यूटन चिखली

M.No.433140
Partner

SANDEEP KUMAR SAO
CHARTERED ACCOUNTANTS
FOR PRABHU DAYAL GUPTA & ASSOCIATES
SHOP No. 01, SECOND FLOOR, JAGIRDAR COMPLEX,
OPP. MOHIT CHASMALAYA, VIP ROAD, CHINDWARA (M.P.) 480001
Mo. 94070-55526, 83193-24559
E mail-sandeepsao.ca@gmail.com

(c) Delay beyond 2 working days shall be immediately brought to notice of Commissioner CMO :

<u>Auditor Comment</u>: - Collection of Revenue is deposited within two days of Receipt. In some cases Revenue is not deposited in 2 working days: - Nil.

(d) Entries in Cash Book shall be verified:

<u>Auditor Comments</u>: - Entries of Revenue receipts shall be verified with Cashier Cash Book & Main Cash Book, all entries are recorded properly.

(e) The Auditor shall specifically mention in the report, the revenue recovery against the quarterly and monthly targets:

<u>Auditor Comments</u> :- We does not found any documents regarding quarterly and monthly targets, No information regarding monthly & quarterly targets of revenue recovery is provided by the staff.

As Explained to us by the relevant staff that no monthly or quarterly targets was available at there level regarding recovery. Total Recovery during the period are given in following chart:-

Taxes	Old Demand	Current year Demand	Recovery Amount	% of Recovery
Sampatti Kar	282500	618112	721365	80%
Samekit Kar	509110	218520	335799	46%
Shiksha Upkar	75990	136941	157154	74%
Nagriya Vikas Upkar	90116	142287	164086	71%
Shop Rent	1512	4212	5724	100%
Water Tax	481365	750000	952427	77%

Recovery of Taxes is very low. Copy of Sheet Signed by CMO is also attached.

मुख्य नगरपालिका अधिकारी
नगर परिषद न्यूटन चिखली

FOR PRABHUDAYAL GUPTA & ASSOCIATES
SANDEEP KUMAR SAO
M.No.433146
Partner

SANDEEP KUMAR SAO
CHARTERED ACCOUNTANTS
FOR PRABHU DAYAL GUPTA & ASSOCIATES
SHOP No. 01, SECOND FLOOR, JAGIRDAR COMPLEX,
OPP. MOHIT CHASMALAYA, VIP ROAD, CHINDWARA (M.P.) 480001
Mo. 94070-55526, 83193-24559
E mail-sandeepsao.ca@gmail.com

(f) The auditor shall verify the interest income from FDR's and verify that interest income is duly accounted for in cash book.

Auditor Comment:- Interest income is properly entered in cash book.

(g) The cases where the investment is made on lesser interest rates shall be brought to the notice of the Commissioner/CMO.

(2). Audit of Expenditure:-

(a) We have examined the vouchers under all the schemes:

Auditor Comment :- We have examined the vouchers under all the schemes, vouchers are properly filled and duly accounted in books

(b) We have also check the entries in cash book and verifying them from relevant vouchers:

Auditor Comment :- We have check the entries of expenditure in cash book with relevant vouchers, entry was properly recorded in cash book, but some vouchers are not available while vouching or some difference is amount paid & bill amount:-.

OTHER EXPENSES PAYMENT QURIES:-

1. V.No.13 payment made to Sachin Nandi Rs 3960/- But CMO Seal not found in Payment Voucher.
2. V.No.11 payment made to Sachin Nandi Rs 4752 /- But CMO Seal not found in Payment Voucher.
3. V. No.28 payment made to Rajesh Deheriya Rs 1000 /- But CMO Seal And Accountant Sign not found in Payment Voucher.
4. V. No.78 payment made to Rajkumar Rs 1900 /- But CMO Seal not found in Payment Voucher.
5. V.N.123 Payment Made to Relief Electrical Chandameta Rs 99,650. But witness sign not found in agreement Paper.

मुख्य नगरपालिका अधिकारी
नगर परिषद न्यूटन चिखली

FOR PRABHUDAYAL GUPTA & ASSOCIATES
SANDEEP
M.No.433146
Partner
Mo.9407055526
Firm No.-020066C

SANDEEP KUMAR SAO
CHARTERED ACCOUNTANTS
FOR PRABHU DAYAL GUPTA & ASSOCIATES
SHOP No. 01, SECOND FLOOR, JAGIRDAR COMPLEX,
OPP. MOHIT CHASMALAYA, VIP ROAD, CHINDWARA (M.P.) 480001
Mo. 94070-55526, 83193-24559
E mail-sandeepsao.ca@gmail.com

6.V.N. 355 Payment made to V.K. And Associates Rs 15000/-. But quotation not found in payment Voucher.

7. V.N. 366 Payment made to Vikas traders Newton Rs 14400/- But GST Amount Not Available in Bill.

8. V.N. 1107 Payment made to N.P.J.S. And Associates Rs 15000/- But quotation not Found in Voucher File.

9. . V.No.1146 payment made to Digital X Chhindwara Rs 4897/- .But CMO Seal not found in Payment Voucher.

(c) Auditor shall checked monthly balances of the cash book.

<u>Auditor Comment:-</u> We have totaled the monthly balances of cash book, some mistake was found some incorrect total and inform the accountant to rectified .

(d) Auditor shall verify that the expenditure for a particular scheme is limited to the funds allocated for the particular scheme any over payment shall be bought to the notice of the Commissioner/CMO:

<u>Auditor Comment :-</u> We have verified that the payment vouchers due to large number of transaction & no proper ledger is maintained & no proper information regarding nature of grant , so it is very difficult for us to verify whether the fund is being utilized under the proper scheme or not.

(e) Auditor shall have to verify that the expenditure is accordance with the guidelines, directives, acts and rules issued by the Government of India/State Government.

<u>Auditor Comment :-</u> Payment was made by nagarParishad after proper sanction by CMO. All Vouchers are properly signed & passed by CMO. While in some cases seal & sign of Authority is not found which was noted above.

मुख्य नगरपालिका अधिकारी
नगर परिषद न्यूटन चिखली

FOR PRABHUDAYAL GUPTA & ASSOCIATES
SANDEEP K
M.No.433146
Partner
Mo.9407055526
Firm No.-020886C

SANDEEP KUMAR SAO
CHARTERED ACCOUNTANTS
FOR PRABHU DAYAL GUPTA & ASSOCIATES
SHOP No. 01, SECOND FLOOR, JAGIRDAR COMPLEX,
OPP. MOHIT CHASMALAYA, VIP ROAD, CHINDWARA (M.P.) 480001
Mo. 94070-55526, 83193-24559
E mail-sandeepsao.ca@gmail.com

(f) During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanction accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.

<u>Auditor Comment:-</u>During the course of our audit we have observed that all expenditure is supported by financial and administrative sanction and shall be within the limit of sanction authority.

(g) All the cases where appropriate sanction have not been obtained shall be reported and compliance of audit observation shall be ensured during the audit. Non compliance of audit paras shall be bought to the notice of Commissioner/CMO.

<u>Auditor Comment:-</u> As Verified by us all payment vouchers are properly signed & passed by the CMO, While in some vouchers President, CMO, Accountant signature was not found & informed.(Noted Above) .

(h) The auditor shall be responsible for responsible for verification of scheme wise project wise utilization certificate (UCs). UC's shall be tallied with the income & expenditure records and creation of Fixed Assets.

<u>Auditor Comments:-</u> Some Utilization Certificate issued during the year 2019-20 as informed by the authority.

(3). Audit of Book Keeping :

(a) Auditor have to examined the all the books of accounts as well as stores, we have also examined that all the books of accounts and stores are maintained as per Accounting Rules applicable to Urban Local Bodies.

<u>Auditor Comment :-</u> We have verified all the books of accounts as well as stores are maintained as per rule applicable to Urban Local Bodies in Single entry system and cash method of accounting , as single entry system is followed by Nagar Parishad entries of expenses payable and Accrued interest is not made in books of accounts and entry was made .

मुख्य नगरपालिका अधिकारी
नगर परिषद न्यूटन चिखली

FOR PRABHUDAYAL GUPTA & ASSOCIATES
SANDEEP KUMAR SAO
M.No.433146
Partner

Scanned with CamScanner

SANDEEP KUMAR SAO
CHARTERED ACCOUNTANTS
FOR PRABHU DAYAL GUPTA & ASSOCIATES
SHOP No. 01, SECOND FLOOR, JAGIRDAR COMPLEX,
OPP. MOHIT CHASMALAYA, VIP ROAD, CHINDWARA (M.P.) 480001
Mo. 94070-55526, 83193-24559
E mail-sandeepsao.ca@gmail.com

Following are some points being noted down while doing Audit work:-

1. Store Register is maintained.

2. Stock register is maintained by the Parishad.

3. Register of Fixed Assets is maintained by the Parishad.

4. Double entry accounting are done in Nagar Parishad.

5. TDS Deducted by the Parishad and deposited at bank via challan but TDS Return is late filed by the Parishad as informed by the accountant but TDS return was not provided to us.

6. We have checked the Receipts & Payments , Income & Expenditure & Balance Sheet of Nagar Parishad made by MOHIT KAMAL JAIN & ASSOCIATES for the year 2019-20 on the basis of Books of Accounts & Vouchers provided to us.

7. Insurance of Vehicles was done by Nagar Parishad.

8. During the distribution of Stores items, no detail regarding to whom it was given is not maintained at Nagar Parishad.

(b) Auditor shall verify the advance register and see that all the advances are timely recovered according to the conditions outstanding advances. All the cases of non recovery shall be specifically mention in audit report.

Auditor Comment :- As explained to us by the authority that no advances are given by nagar Parihad, therefore no register is being maintained.

(c) Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned :

Auditor Comments :-Bank reconciliation statement for the period of 2019-20(As of 31st March 2020) is made by MOHIT KAMAL JAIN & ASSOCIATES

मुख्य नगरपालिका अधिकारी
नगर परिषद न्यूटन चिखली

FOR-PRABHUDAYAL GUPTA & ASSOCIATES
SANDEEP KUMAR SAO
M.No.433146
Partner
Mo.9407055526
Firm No.-020000C

SANDEEP KUMAR SAO
CHARTERED ACCOUNTANTS
FOR PRABHU DAYAL GUPTA & ASSOCIATES
SHOP No. 01, SECOND FLOOR, JAGIRDAR COMPLEX,
OPP. MOHIT CHASMALAYA, VIP ROAD, CHINDWARA (M.P.) 480001
Mo. 94070-55526, 83193-24559
E mail-sandeepsao.ca@gmail.com

(d) Auditor has to verify the entries in the Grant register. The receipts and payments of grants shall be duly verified from the entries in the cash book :

Auditor Comments :- Grant register is being maintained by the Authority.

(e) The Auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notice of Commissioner/CMO :

Auditor Comments :- Fixed Assets Register of Nagar-Parishad is not maintained properly.

(f) The auditor shall reconcile the accounts of receipts and payments especially for projects funds:

Auditor Comments :-We have prepared the receipts & payments of separate Bank wise accounts & BRS is also tallied (All Entries are found ,Difference is Opening) Bank Reconciliation Statement is enclosed herewith.

(4) Audit of FDR

(a) The auditor shall verify the Fixed deposits and Term deposits Deposit Receipts :

Auditor Comments:- One FDR was running during the year 2019-20 of Nagar Parishad.

(b) It shall be ensured that proper records of FDR's are maintained and renewal are timely done :

Auditor Comments:- All FDR are auto Renewed by Bank.

(c) The cases where FDR's /TDR's are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO.

Auditor Comments:- NIL (All FDR at Prevailing Rate).

मुख्य नगरपालिका अधिकारी
नगर परिषद न्यूटन चिखली

FOR PRABHUDAYAL GUPTA & ASSOCIATES
SANDEEP KUMAR SAO
M.No.433146
Partner
Mo.9407055526
Firm No.-020998C

SANDEEP KUMAR SAO
CHARTERED ACCOUNTANTS
FOR PRABHU DAYAL GUPTA & ASSOCIATES
SHOP No. 01, SECOND FLOOR, JAGIRDAR COMPLEX,
OPP. MOHIT CHASMALAYA, VIP ROAD, CHINDWARA (M.P.) 480001
Mo. 94070-55526, 83193-24559
E mail-sandeepsao.ca@gmail.com

(d) Interest earned on FDR/TDR shall be verified from entries in the cash book.

Auditor Comments :- Entries of FDR is not made in books of account, Interest is verified by interest certificate given by bank.

(5).Audit of Tenders/Bids :-

(a) Auditor have to check all the tender /bids invited by the ULB's & check the competitive tendering procedure are followed for all bids :

Auditor Comments:- We have checked the tender procedures and there documents, as proper advertisement is given in newspaper for tendering process, while in some tender- tender application form in not properly filled up by applicants.

(b) Auditor shall verify the receipts of tender fee/ bid processing fee/ performance guarantee both during the construction and maintenance period :

Auditor Comments:- We have check the tender form fees received from tender documents sale which is properly entered in cash book.

(c) The bank guarantees. if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing banks :

Auditor Comments:- We have check the tender process during the year all BG & FDR are verified by us.

(d) The condition of BG's shall also be verified , any BG with any such condition which is against the interest of ULB shall be verified and brought to the notice of Commissioner/CMO :

Auditor Comments :-Both the Bank Guarantee & FDR is Expired .

मुख्य नगरपालिका अधिकारी
नगर परिषद न्यूटन चिखली

M.No.433146
Partner

SANDEEP KUMAR SAO
CHARTERED ACCOUNTANTS
FOR PRABHU DAYAL GUPTA & ASSOCIATES
SHOP No. 01, SECOND FLOOR, JAGIRDAR COMPLEX,
OPP. MOHIT CHASMALAYA, VIP ROAD, CHINDWARA (M.P.) 480001
Mo. 94070-55526, 83193-24559
E mail-sandeepsao.ca@gmail.com

e) 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

Auditor Comments :-BG & FDR which is expired are renewed by the contractor

(f) The contract closures shall also be verified by the auditor :

Auditor Comments :-The contract which was completed is also checked by us.

(6). Audit of Grants and Loans :-

(a) Auditor have to check the grant received by the Central Government and its Utilization :

Auditor Comments :- We have checked the Grant received from Central/State Government and is properly entered in cash book with there respective heads but grant letter is not found in Nagar Parishad, So that will we are unable to check whether the grant received and recorded in cash book are related to that particular head.

(b) Auditor shall perform audit of loans provided for physical infrastructure and its utilization. During this audit the auditor shall specifically comment in the revenue mechanism i.e whether the assets created out of the loans has generated the desired revenue or not. and also comment on the possible reasons for non generation of revenue.

Auditor Comments :-HUDCO Loans were taken by Nagar Parishad.

मुख्य नगरपालिका अधिकारी
नगर परिषद न्यूटन चिखली

FOR-PRABHUDAYAL GUPTA & ASSOCIATES SANDEEP KUMAR
M.No.433146
Partner
Mo.9407055526
Firm No.-020006C

SANDEEP KUMAR SAO
CHARTERED ACCOUNTANTS
FOR PRABHU DAYAL GUPTA & ASSOCIATES
SHOP No. 01, SECOND FLOOR, JAGIRDAR COMPLEX,
OPP. MOHIT CHASMALAYA, VIP ROAD, CHINDWARA (M.P.) 480001
Mo. 94070-55526, 83193-24559
E mail-sandeepsao.ca@gmail.com

(c) Auditor shall check specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure:

Auditor Comments:- We are unable to check the diversion of Capital Receipts / Grants / Loans to Capital expenditure in main cash book as no separate Ledger or separate register is maintained for fund received in main cash book, as fund from revenue and fund from Government grant are both added in cash book so we cannot verify whether the fund is being utilized for Capital Expenditure or Revenue Expenditure.

Any Other Observation For Improving the system can be initiated by the department to make it more efficient :-

- Bank Reconciliation should be made monthly.
- Vouchers should be filled date wise on daily basis.
- Entry of revenue recovery should be made on daily basis & Deposited daily.
- Any Change in Date of Revenue Receipt book shall be immediately reported to CMO.
- Tender Documents should be properly checked.
- Ledger should be made Head wise so that, there is proper allocation of Grants Utilization.
- TDS Return is also filed within due date.
- Gst Return Should be filed timely.

मुख्य नगरपालिका अधिकारी
नगर परिषद न्यूटन चिखली

FOR PRABHUDAYAL GUPTA & ASSOCIATES
SANDEEP K...
M.No.433145
Partner
Mo 9407055526
Firm No.-026095C

SANDEEP KUMAR SAO
CHARTERED ACCOUNTANTS
FOR PRABHU DAYAL GUPTA & ASSOCIATES
SHOP No. 01, SECOND FLOOR, JAGIRDAR COMPLEX,
OPP. MOHIT CHASMALAYA, VIP ROAD, CHINDWARA (M.P.) 480001
Mo. 94070-55526, 83193-24559
E mail-sandeepsao.ca@gmail.com

- Store Register, Stock Register & Fixed Assets Register is to maintained properly by the Nagar Parishad. Proper Detail of Store/Stock item received/Issued and signature of Authorized person who is issuing & name and signature of person who is receiving must be entered in register.

FOR PRABHUDAYAL GUPTA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 020088C

Date: 30/11/2020
Place: Chhindwara

CA SANDEEP KUMAR SAO
PARTNER
Membership No. 433146
UDIN NO – 20433146AAAAMF3071

FOR-PRABHUDAYAL GUPTA & ASSOCIATES
SANDEEP KUMAR SAO
M.No.433146
Partner
Mo.9407055526
Firm No.-020088C

मुख्य नगरपालिका अ...
नगर परिषद न्यूटन चिख...

Nagar Parishad, Newton

BALANCE SHEET

As on 31 March 2020

	Particulars	Schedule no.	Current year (Rs)		
A	SOURCES OF FUNDS				
A1	Reserves and Surplus				
	Municipal (General) Fund	B-1		17,80,433.19	
	Earmaked Funds	B-2		2,15,162.98	
	Reserves	B-3		13,18,93,270.42	
	Total Reserves and Surplus				13,38,88,866.59
A2	Grants,Contribution for Specific Purpose	B-4		1,44,99,154.30	1,44,99,154.30
A3	Loans				
	Secured loans	B-5		13,87,133.38	
	Unsecured loans	B-6		-	
	Total Loans				13,87,133.38
	TOTAL SOURCES OF FUNDS [A1 - A3]				14,97,75,154.27
B	APPLICATION Of FUNDS				
B1	Fixed Assets	B-11			
	Gross Block		16,19,86,553.67		
	Less:Acumulated Depreciation		3,29,83,226.98		
	Net Block			12,90,03,326.69	
	Capital Work-in-Progress			-	
	Total Fixed Assets				12,90,03,326.69
B2	Investments				
	Investment- General Fund	B-12		50,54,536.00	
	Investment-Other Funds	B-13		-	
	Total investment				50,54,536.00
B3	Current assets,loans & advances				
	Stock in hand (inventories)	B-14		1,69,613.00	
	Sundry Debtors (Rceeivables)	B-15			
	Gross amount outstanding		1,73,373.00		
	Less: Accumulated Provision against bad and doubtful receivables		-		
	Sundry Debtors (Rceeivables) - Net			1,73,373.00	
	Prepaid expenses	B-16		-	
	Cash and Bank Balances	B-17		1,75,92,659.90	
	Loans, advances and deposits	B-18		2,04,292.00	
	Total Current Assets			1,81,39,937.90	
B4	Current Liabilities and Provisions				
	Deposits received	B-7	9,08,427.32		
	Deposit Works	B-8	-		
	Other liabilities (Sundry Creditors)	B-9	-		
	Provisions	B-10	15,14,219.00		
	Total Current Liabilities			24,22,646.32	
	Net Current Assets (B3-B4)				1,57,17,291.58
C	Other Assets	B-19			-
D	Miscellananeous ExpendiTure (to the extent not Written off)	B-20		-	-
	TOTAL APPLICATION OF FUNDS [B1+B2+B5+C+D]				14,97,75,154.27

Note : Above balance sheet's figures only complied & arrange by us on the basis of documents & information provided by nagar palika.

मुख्य नगरपालिका अधिकारी
नगर परिषद न्यूटन चिखली

FOR PRABHUDAYAL GUPTA & ASSOCIATES
Partner

Scanned with CamScanner

Nagar Parishad, Newton

Schedule B-1: Municipal (General) Fund (Rs)

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Develpoment and Maintenance	Bustee Services.	Commercial Projects	General Account
31010	**Balnce as per last amount**	-	-	-	-	1624127.82
	Additions during the year	-	-	-	-	-
31090	Surplus for the year	-	-	-	-	156305.37
	Transfers	-	-	-	-	-
	Total (Rs)	-	-	-	-	17,80,433.19
	Deductions during the year	-	-	-	-	
31090	Deficit for the year	-	-	-	-	-
	Transfers	-	-	-	-	-
310	**Balance at the and of the current year**	-	-	-	-	17,80,433.19

मुख्य नगरपालिका अधिकारी
नगर परिषद न्यूटन चिखली

FOR-PRABHUDAYAL GUPTA & ASSOCIATES
SANDEEP
M.No.433146
Partner

Schedule B-2: Earmarked Funds (Special Funds/Sinking Fund/Trust of Agency Fund)

Account Code	Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5
	(a) Opening Balance	2,15,162.98				
	(b) Additions to the Special Fund	-	-	-	-	-
	· Transfer from Municipal Fund	-	-	-	-	-
	· Intrest/Dividend earned on Soecial Fund Investments	-	-	-	-	-
	· Profit on disposal of Special Fund Investments	-	-	-	-	-
	· Appereciation in Value of Special Fund Investments	- -	-	-	-	-
	· Other addition (Specify nature)	-	-	-	-	-
	Total (b)	-	-	-	-	-
	(c) Payments Out of Funds	-	-	-	-	-
	[1] Capital expenditure on	-	-	-	-	-
	· Fixed Asset	-	-	-	-	-
	· Others			-		
	[2] Revenue Expenditure on		-	-	-	
	· Salary, Wages and allowances etc	-	-	-	-	-
	· Rent Other administrative charges	-	-	-	-	-
	[3] Other.	-	-	-	-	-
	· Loss on disposal of Special Fund investments	-	-	--	-	-
	· Diminution in Value of Special Fund investments	-	-	-	-	-
	· Transferred to Municipal Fund	-	-	-	-	-
	Total (c)	-	-	-	-	-
311	Net Balance of Special Funds [(a+b)-(c)]	2,15,162.98	-	-	-	-

Schedule B-3: Reserves

Account Code	Particulars	Opening Balance (Rs)	Additions During the Year (Rs)	Total (Rs)	Deductions During the Year (Rs)	Balance at the End of Current Year (Rs)
1	2	3	4	5(3+4)	6	7(5-6)
312	Grant Resurve	87793270.42	44100000.00	131893270.42	-	13,18,93,270.42
						-
				-	-	-
	Total Reserve funds	87793270.42	44100000.00	131893270.42	-	13,18,93,270.42

मुख्य नगरपालिका अधिकारी
नगर परिषद न्यूटन चिखली

FOR-PRABHUDAYAL GUPTA & ASSOCIATES
SANDEEP K
M.No.433140
Partner

Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from other Government Agencies	Grants from Financial Institutions	Others Specify	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance	3,93,39,003.00	2,83,65,791.30	-	-	-	6,77,04,794.30
(b) Additions to the Grants	-				-	-
Grant received during the year	80,42,000.00	1,84,52,360.00	-	-	-	2,64,94,360.00
Interest/Dividend earned on Grant investments	-	-	-	-	-	-
Profit on disposal of Grant investments	-	-	-	-	-	-
Appreciation in Value of Grant investments	-	-	-	-	-	-
Other addition (Specify nature)	-	-	-	-	-	-
Total(b)	80,42,000.00	1,84,52,360.00	-	-	-	2,64,94,360.00
Total (a+b)	4,73,81,003.00	4,68,18,151.30	-	-	-	9,41,99,154.30
(C) Payment out of funds						-
Capital expenditure of Fixed Assets	25100000.00	19000000.00	-	-	-	4,41,00,000
Capaital Expenditure of Other	-	-	-	-	-	-
Revenue Expenditure on	1,76,00,000.00	1,80,00,000.00	-	-	-	3,56,00,000.00
Salary, Wages, allowances etc	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Other	-	-	-	-	-	-
Loss on disposal of Grant investments	-	-	-	-	-	-
Diminution in Value of Grant investments	-	-	-	-	-	-
Other Administrative Charges	-	-	-	-	-	-
Total (C)	4,27,00,000.00	3,70,00,000.00	-	-	-	7,97,00,000.00
Net balance at the year end (a+b)- (C)	46,81,003.00	98,18,151.30	-	-	-	1,44,99,154.30

मुख्य नगरपालिका अधिकारी
नगर परिषद न्यूटन चिखली

Partner

Schedule B-5: Secured Loans

Accont Code	Particulars	Current Year (Rs)
33010	Loans from Central Government	-
33020	Loans from State Govermment	-
33030	Loans from Govt. bodies & Associations	13,87,133
33040	Loans from international agencies	-
33050	Loans from banks & other financial institutions	-
33060	Other Term Loans	-
33070	Bonds & debentures	-
33080	Other Loans	-
	Total Secured Loans	13,87,133.38

Schedule B-6: Unsecured Loans

Code No.	Particulars	Current Year (Rs)
33110	Loans from Central Government	-
33120	Loans from State Government	-
33130	Loans from Govt. bodies & Associations	-
33140	Loans from international agencies	-
33150	Loans from banks & other financial institutions	-
33160	Other Term Loans	-
33170	Bonds & debentures	-
33180	Other Loans	-
	Total Un-Secured Loans	-

मुख्य नगरपालिका अधिकारी
नगर परिषद न्यूटन चिखली

M.No.433140
Partner

Schedule B-7: Deposits Received

Accont Code	Particulars	Current Year (Rs)
34010	From Contractors	1,85,977.32
34020	From Revenues	7,22,450.00
34030	From Staff	-
34080	From other	-
	Total deposits received	**9,08,427.32**

Schedule B-8: Deposits Works

Accont Code	Particulars	Opening balance as the beginning of the year (Rs)	Utilization/expenditure (Rs)	Balance outstanding at the end of the current year (Rs)
34110	Civil Works			-
34120	Electrical works	-	-	-
34180	Others	-	-	-
	Total of deposit works	-	-	-

Schedule B-9: Other Liabilites (Sundry Creditors)

Accont Code	Particulars	Current Year (Rs)
35010	Creditors	-
35011	Employee Liabilities	-
35012	Interst Accrued and Due	-
35013	Outstanding liabilities	-
35020	Recoveries Payable	-
35030	Government Dues Payable	-
35040	Refunds Payable	-
35041	Advance Collection of Revenues	-
35080	Others	-
	Total Other Liabilities (Sundry Creditors)	-

Schedule B-10: Provisions

Accont Code	Particulars	Current Year (Rs)
36010	Provision for Expenses	15,14,219.00
36020	Provision for Interest	-
36030	Provision for Other Assets	-
	Total Provision	**15,14,219.00**

मुख्य नगरपालिका अधिकारी
नगर परिषद न्यूटन चिखल.

FOR PRABHUDAYAL GUPTA & ASSOCIATES
SANDEEP
M.No.433146
Partner
Mo.940705...
Firm No.-020...

Scanned with CamScanner

Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of Pervious year
1	2	3	4	5	6	7	8	9	10	11	12
	Land Buildings										
41010	Land	5,86,817.72	-	-	5,86,817.72	-	-	-	-	5,86,817.72	5,86,817.72
4101003	Lakes and Pond		-	-	-		-	-	-	-	-
41020	Buildings	5,57,88,251.04		-	5,57,88,251.04	8,50,423.90	18,59,608.00	-	27,10,031.90	5,30,78,219.14	5,49,37,827.14
	Infrastructure Assets					-	-			-	-
41030	Roads and Bridges	4,43,97,310.72	2,34,72,733.11	-	6,78,70,043.83	1,35,57,916.79	96,95,720.00	-	2,32,53,636.79	4,46,16,407.04	3,08,39,393.93
41031	Sewerage and drainage	56,49,215.97	-	-	56,49,215.97	14,49,595.43	3,76,614.00	-	18,26,209.43	38,23,006.54	41,99,620.54
41032	Water ways	1,95,96,752.86		-	1,95,96,752.86	5,84,236.66	4,89,919.00	-	10,74,155.66	1,85,22,597.20	1,90,12,516.20
41033	Pubilic Lighting	2.00		-	2.00	-	-	-	-	2.00	2.00
41034	Bridges	-		-	-	-	-	-	-	-	-
41040	Plants & Machinery	36,66,105.80		-	36,66,105.80	6,49,721.00	1,01,907.00	-	7,51,628.00	29,14,477.80	30,16,384.80
41050	Vehicles	69,43,735.42	-	-	69,43,735.42	18,23,295.00	6,94,373.00	-	25,17,668.00	44,26,067.42	51,20,440.42
41060	Office & other equipment	2,35,437.08	-	-	2,35,437.08	1,53,272.80	15,695.00	-	1,68,967.80	66,469.28	82,164.28
41070	Furniture, Fixtures, electrical appliances	4,90,242.07		-	4,90,242.07	43,598.00	32,683.00	-	76,281.00	4,13,961.07	4,46,644.07
41080	Other fixed assets	11,59,949.88	-	-	11,59,949.88	2,62,615.40	3,42,033.00	-	6,04,648.40	5,55,301.48	8,97,334.48
	Total	13,85,13,820.56	2,34,72,733.11	-	16,19,86,553.67	1,93,74,674.98	1,36,08,552.00	-	3,29,83,226.98	12,90,03,326.69	11,91,39,145.58
412	Capital Work in Progress	-	-	-	-					-	-

मुख्य नगरपालिका अधिकारी
नगर परिषद न्यूटन चिखली

Partner

Schedule B-12: Investments- General Funds

Account code	Particulars	With whom invested	Face value (Rs)	Current year Carrying Cost (Rs.)
42010	Central Government Securities		-	-
42020	State Government Securities		-	-
42030	Debentures and Bonds		-	-
42040	Preference Shares Equity Shares		-	-
42060	Units of Mutual Funds		-	-
42080	Other Investments	FD		50,54,536.00
	Total of Investments General Fund	0	-	50,54,536.00

Schedule B-13: Investments- Other Funds

Account code	Particulars	With whom invested	Face value (Rs)	Current year Carrying Cost (Rs.)
42110	Central Government Securities		-	-
42120	State Government Securities		-	-
42130	Debentures and Bonds		-	-
42140	Preference Shares Equity Shares		-	-
42160	Units of Mutual Funds		-	-
42180	Other Investments		-	-
	Total of Investments General Fund	0	-	-

Schedule B-14 Stock in Hand (Inventories)

Account code	Particulars	Current year (Rs)
43010	Stores Loose	1,69,613
43020	Tools Others	-
	Total Stock in hand	1,69,613

Schedule B-15 Sundry Debtors (Receivables)

Account code	Particulars	Gross Amount (Rs)	Provision for Outstanding revenues (Rs)	Net Amount (Rs)
43110	***Receivables for property taxes***			
	Less than 5 year	1,73,373	-	1,73,373
	More than 5 year		-	-
	Sub-total	**1,73,373**	-	**1,73,373**
	Less: State Government Cesses/Levies in Taxes-Control Acounts		-	-
	Net Receivables of property Taxes	**1,73,373**	-	**1,73,373**
43120	***Receivables of Other Taxes***			
	Less than 3 year	-	-	-
	More than 3 year		-	-
	Sub-total	-	-	-
	Less: State Government Cesses/Levies in Taxes-Control Acounts		-	-
	Net Receivables of Other Taxes	-	-	-
	Receivable of Cess Income			
	Less than 3 year	-	-	-
	More than 3 year		-	-
	Sub-total	-	-	-

मुख्य नगरपालिका अधिकारी
नगर परिषद न्यूटन चिखली

M.No.433149
Partner

Scanned with CamScanner

43130	*Receivables for Fees and User Charges*			
	Less than 3 year	-	-	-
	More than 3 year	-	-	-
	Sub-total	-	-	-
43140	*Receivables from Other Sources*			
	Less than 3 year	-	-	-
	More than 3 year	-	-	-
	Sub-total	-	-	-
43150	Receivables from Government	-		
	Sub-total	-	-	-
43180	Receivables Control Account	-		
	Sub-total	-		
	Total of Sundry Debtors (Receivables)	1,73,373	-	1,73,373

Schedule B-16: Prepaid Exenses

Account code	Particulars	Current year (Rs)
44010	Estabilshment	-
44020	Administrative	-
44030	Operation & Maintenance	-
	Total Prepaid expenses	-

Schedule B-17: Cash and Bank Balances

Account code	Particulars	Current year (Rs)
45010	Cash Balance	0
	Balance with Bank - Municipal Funds	
45021	Nationalised Banks	1,75,92,659.90
45022	Other Schedule Banks	-
45023	Scheduled Co-Operative Bank	-
45024	Post Office	-
	Sub- Total	1,75,92,659.90
	Balance with Bank - Special Funds	
45041	Nationalised Banks	-
45042	Other Schedule Banks	-
45043	Scheduled Co-Operative Bank	-
45044	Post Office	-
	Sub- Total	-
	Balance with Bank - Grant Funds	
45061	Nationalised Banks	-
45062	Other Schedule Banks	-
45063	Scheduled Co-Operative Bank	-
45064	Post Office	-
	Sub- Total	-
	Total Cash and Bank balances	1,75,92,660

मुख्य नगरपालिका अधिकारी
नगर परिषद न्यूटन चिखली

M.No.433146
Partner

Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year (Rs)	Paid during the current year (Rs)	Recovered during the year (Rs)	Balance outstanding at the end of the year (Rs)
46010	Loans and advances to employees	-	-	-	-
46020	Employees Provident Fund Loans	-	-	-	-
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to Others	-	-	-	-
46060	Deposit with External Agencies	2,04,292	-	-	2,04,292
46080	Other Current Assets	-	-	-	-
	Sub- Total	2,04,292	-	-	2,04,292
461	Less: Accumlated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	
	Total Loans, advances, and deposits	**2,04,292**	-	-	**2,04,292**

Schedule B-18 (a): Accumlated provision against Loans, Advances, and Deposits

Account Code	Particulars	Current year (Rs)
46110	Loans to Others	-
46120	Advances	-
46130	Deposits	-
	Total Accumulated Provision	-

Schedule B-19: Other Assets

Account Code	Particulars	Current year (Rs)
47010	Deposit Works	-
47020	Other asset control accounts	-
	Total Other Assets	-

Schedule B-20: Miscellaneous Expenditure (to the extent not written off)

Account Code	Particulars	Current year (Rs)
48010	Loan Issue Expenses	-
48020	Deferred Discount on Issue of Loans	-
48021	Deferred Revenue Expenses	-
48030	Other	-
	Total Misscellaneous expenditure	-

मुख्य नगरपालिका अधिकारी
नगर परिषद न्यूटन चिखली

M.No.433146
Partner

Nagar Parishad Newton

INCOME AND EXPENDITURE STATEMENT

For the period from 1 April 2019 to 31 March 2020

	Accont Head	Schdule	Amount
A	**Income**		
	Revenue Income	IE-1	10,84,526.00
	Assigned Revenues & Compensations	IE-2	1,45,60,917.00
	Rental Income From Municipal Properties	IE-3	6,21,601.00
	Fees & User Charges	IE-4	3,50,777.00
	Sale & Hire Charges	IE-5	2,08,830.00
	Revenue Grants, Contribution & Subsidies	IE-6	3,56,00,000.00
	Income From Investments	IE-7	4,56,804.00
	Accrued Interest	IE-8	7,37,685.00
	Other Income	IE-9	44,410.00
	Total Income		**5,36,65,550.00**
B	**Expenditure**		
	Establishment Expenses	IE-10	1,61,28,761.33
	Administrativ E Expenses	IE-11	67,62,339.87
	Operations & Maintenance	IE-12	98,12,464.41
	Interest & Finance Charges	IE-13	4,727.02
	Programme Expenses	IE-14	-
	Revenue Grants, Contribution and Subsidies	IE-15	61,35,000.00
	Provisions and Write Off	IE-16	-
	Miscellaneous Expenses	IE-17	10,57,400.00
	Depreciation		1,36,08,552.00
	Total Expenditure		**5,35,09,244.63**
C	***Gross surplus/ (deficit) of income over expenditure except prior period items (A-B)***		**1,56,305.37**
D	Add/Less: Prior period Items (Net)	IE-18	-
E	***Gross surplus/ (deficit) of Income over expenditure after prior period items (C-D)***		**1,56,305.37**
F	Less:Transfer to Reserved Fund		-
G	***Net balance being surplus/ (deficit) carried over to Municipal Fund (E-F)***		**1,56,305.37**

Note : Above Income & Expenditure's figures only complied & arrange by us on the basis of documents & information provided by nagar palika.

मुख्य नगरपालिका अधिकारी
नगर परिषद न्यूटन चिखली

M.No.433146
Partner

Schedule IE-1: Tax Revenue

Account code	Particulars	Current Year (Rs.)
11001	Property Tax	2,94,787.00
11002	Water Tax	6,08,797.00
11003	Sewerage Tax	-
11004	Conservency Charge	-
11005	Lighting Tax	-
11006	Education Tax	-
11007	Vehicle Tax	-
11008	Tax on Anilals	1,80,942.00
11009	Electricity Tax	-
11010	Professional Tax	-
11011	Advertisement Tax	-
11012	Pilgremage Tax	-
11013	Export Tax	-
11060	Cess	-
11080	Others Taxes	-
	Sub Total	10,84,526.00
11090	Less: Tax Remissions & Refund [Schedule IE - 1(a)]	-
	Sub Total	10,84,526.00
	Total Tax Revenue	10,84,526.00

Schedule IE-1 (a):Tax Remission & Refund

Account code	Particulars	Current Year (Rs.)
1109001	Property Tax	
1109002	Octroi & Toll	-
1109003	Surcharge	
1109004	Advertisement tax	
1109011	Others	
	Total refund and remission of tax revenues	-

Schedule IE-2:Assigned Revenues & Compensations

Account code	Particulars	Current Year (Rs.)
12010	Taxes and Duties Collected By Others	29,000.00
12020	Compensation in Lieu Of Taxes/Duties	1,45,31,917.00
12030	Compensation in Lieu Of Concession	-
	Total Assigned Revenues & Compensations	1,45,60,917.00

मुख्य नगरपालिका अधिकारी
नगर परिषद न्यूटन चिखली

M No.433140
Partner

Scanned with CamScanner

Schedule IE-3:Rental Income From Municipal Properties

Account code	Particulars	Current Year (Rs.)
13010	Rent From Civic Amenities	6,21,601.00
13020	Rent From Office Buildings	-
13030	Rent From Guest Houses	-
13040	Rent From Lease of Lands	-
13080	Other Rents	-
	Sub Total	6,21,601.00
13090	Less: Rent remission and refunds	-
	Sub Total	6,21,601.00
	Total Rental Income From Municipal Properties	6,21,601.00

Schedule IE-4: Fees & User Charges

Account code	Particulars	Current Year (Rs.)
14010	Empanelment & Registration Charges	15.00
14011	Licensing Fees	33,380.00
14012	Fees for Grant of Permit	13,500.00
14013	Fees For Certificate Or Extract	-
14014	Development Charges	9,640.00
14015	Regularisation Fees	-
14020	Penalties And Fines	11,385.00
14040	Other Fees	1,91,507.00
14050	User Charges	91,350.00
14060	Entry Fees	-
14070	Service / Administrative Charges	-
14080	Other Charges	-
	Sub Total	3,50,777.00
14090	Less: Rent Remission and Refunds	-
	Sub Total	
	Total Income from Fees & User Charges	3,50,777.00

मुख्य नगरपालिका अधिकारी
नगर परिषद न्यूटन चिखली

M.No.433140
Partner

Schedule IE-5: Sale & Hire Charges

Account code	Particulars	Current Year (Rs.)
15010	Sale Of Products	-
15011	Sale of Forms & Publications	2,08,830.00
15012	Sale of Stores & Scrap	-
15030	Sale of Others	-
15040	Hire Charges for Vehicles	-
15041	Hire Charges for Equipments	-
	Total Income from Sale & Hire Charges	**2,08,830.00**

Schedule IE-6: Revenue Grants, Contribution & Subsidies

Account code	Particulars	Current Year (Rs.)
16010	Revenue Grants	3,56,00,000.00
16020	Reimbursement of Expenses	-
16030	Contribution Towards Schemes	-
	Total Revenue Grants, Contribution & Subsidies	**3,56,00,000.00**

Schedule IE-7: Income From Investments

Account code	Particulars	Current Year (Rs.)
17010	Interest on Investments	4,56,804.00
17020	Dividend	-
17030	Income From Project TakenUp On Commercial Basis	-
17040	Profit on Sale of Investments	-
17080	Others	-
	Total Income From Investments	**4,56,804.00**

Schedule IE-8:- Interest Earned

Account code	Particulars	Current Year (Rs.)
17110	Interest From Bank Accounts	7,37,685.00
17120	Interest On Loans And Advances To Employees	-
17130	Interest On Loans To Others	-
17180	Other Interest	-
	Total Interest Earned	**7,37,685.00**

मुख्य नगरपालिका अधिकारी
नगर परिषद न्यूटन चिखली

M.No.433140
Partner

Schedule IE-9:- Other Icome

Account code	Particulars	Current Year (Rs.)
18010	Deposits Forfeited	-
18011	Lapsed Deposits	-
18020	Insurance Claim Recovery	-
18030	Profit on Disposal of Fixed Assets	-
18040	Recovery From Employees	2,150.00
18050	Unclaim Refund/ Liabilities	-
18060	Excess Provisions Written Back	-
18080	Miscellaneous Income	42,260.00
19010	Transfer Int Activity Fund	
	Total Other Icome	**44,410.00**

Schedule IE-10:- Establishment Expenses

Account code	Particulars	Current Year (Rs.)
21010	Salaries, Wages And Bonus	1,61,26,451.33
21020	Benefits And Allowances	2,310.00
21030	Pension	-
21040	Other Terminal & Retirement Benefits	-
	Total Establishment Expenses	**1,61,28,761.33**

Schedule IE-11:-Administrative Expenses

Account code	Particulars	Current Year (Rs.)
22010	Rent, Rates and Taxes	-
22011	Office Maintenance	34,88,778.00
22012	Communication Expenses	86,928.54
22020	Books & Periodicals	-
22021	Printing and Stationery	2,03,420.80
22030	Travelling & Conveyance	4,75,349.61
22040	Insurance	2,30,935.36
22050	Audit Fees	4,00,000.00
22051	Legal Expenses	-
22052	Professional and Other Fees	3,54,391.34
22060	Advertisement And Publicity	7,17,943.08
22061	Membership & Subscriptions	-
22080	Other Administrative Expenses	8,04,593.14
	Total Administrative Expenses	**67,62,339.87**

मुख्य नगरपालिका अधिकारी
नगर परिषद न्यूटन चिखली

M.No.433140
Partner

Schedule IE-12:-Operations & Maintenance

Account code	Particulars	Current Year (Rs.)
23010	Power & Fuel	14,46,260.68
23020	Bulk Purchases	30,05,411.22
23030	Consumption of Stores	-
23040	Hire Charges	-
23050	Repairs & Maintenance Infrastructure Assets	45,81,197.35
23051	Repairs & Maintenance Civic Amenities	-
23052	Repairs & Maintenance Buildings	-
23053	Repairs & Maintenance Vehicles	4,38,117.90
23054	Repairs & Maintenance Furniture	1,02,326.18
23055	Repairs & Maintenance Office Equipments	2,39,151.08
23056	Repairs & Maintenance Electrical Appliances	-
23057	Repairs & Maintenance Heritage Building	-
23059	Repairs & Maintenance Others	-
23080	Other Operating & Maintenance Expenses	-
	Total Operations & Maintenance	98,12,464.41

Schedule IE-13:- Interest & Finance Charges

Account code	Particulars	Current Year (Rs.)
24010	Interest on Loans From Central Government	-
24020	Interest on Loans From State Government	-
24030	Interest on Loans From Govt. Bodies&Association	-
24040	Interest on Loans From International Agencies	-
24050	Inte.on Loans From Banks&Other Financial Institution	-
24060	Other Term Loans	-
24070	Bank Charges	4,727.02
24080	Other Finance Expenses	-
	Total Interest & Finance Charges	4,727.02

Schedule IE-14:- Programme Expenses

Account code	Particulars	Current Year (Rs.)
25010	Election expenses	-
25020	Own Programme	-
25030	Share in Programme Of Others	-
	Total Programme Expenses	-

मुख्य नगरपालिका अधिकारी
नगर परिषद न्यूटन चिखली

Schedule IE-15:- Revenue Grants, Contribution and Subsidies

Accont code	Particulars	Current Year (Rs.)
26010	Grants	61,35,000.00
26020	Contributions	-
26030	Subsidies	-
	Total Revenue Grants, Contribution and Subsidies	**61,35,000.00**

Schedule IE-16:- Provisions and Write Off

Account code	Particulars	Current Year (Rs.)
27010	Provisions for Doubtful Receivables	-
27020	Provision for Other Assets	-
27030	Revenues Written Off	-
27040	Assets Written Off	-
27050	Miscellaneous Expense Written Off	-
	Total Provisions and Write Off	-

Schedule IE-17:- Miscellaneous Expenses

Account code	Particulars	Current Year (Rs.)
27110	Loss on Disposal Of Assets	-
27120	Loss on Disposal Of Investments	-
29010	Transfer to General Activity Fund	10,57,400.00
27180	Other Miscellaneous Expenses	-
	Total Miscellaneous Expenses	**10,57,400.00**

Schedule IE-18:- Prior Period

Account code	Particulars	Current Year (Rs.)
18500	Expenses	-
18510	Other expenses Revenue	-
	Sub Total	-
28500	Expenses	-
28550	Refund of Taxes	-
28560	Refund of Other Revenues	-
28580	Other Expenses	-
	Sub Total	-
	Total Prior Period	-

मुख्य नगरपालिका अधिकारी
नगर परिषद न्यूटन चिखली

FOR PRABHUDAYAL GUPTA & ASSOCIATES
SANDEEP KUMAR RAO
M.No.433146
Partner

Nagar Parishad Newton Chikhli - (from 1-Apr-2019)

Receipts and Payments

1-Apr-2019 to 31-Mar-2020

Receipts	1-Apr-2019 to 31-Mar-2020	
Opening Balance		2,02,35,153.00
450 Bank Accounts 17592659	2,02,35,153.00	
Capital Account		2,64,94,360.00
320 Grants Cont for Specific Purpose	2,64,94,360.00	
Current Liabilities		4,16,684.00
340 Deposits Received	4,16,100.00	
350 Other Liabilities	584.00	
Investments		2,35,00,000.00
420 Investment - General Fund	2,35,00,000.00	
Current Assets		6,54,637.00
431 Sundry Debtors (Receivable)	6,54,637.00	
1 Revenue Income		1,79,71,940.00
110 Rates & Tax Revenue	10,68,401.00	
120 Assigned Revenue & Comp	1,45,60,917.00	
130 Rental Income (Municipal Prop)	5,98,652.00	
140 Fees & User Charges	3,50,777.00	
150 Sale & Hire Charges	2,08,830.00	
170 Income from Investments	4,02,268.00	
171 Interest Earned	7,37,685.00	
180 Other Income	44,410.00	
Total		8,92,72,774.00

Payments	1-Apr-2019 to 31-Mar-2020	
Loans (Liability)		1,37,413.36
330 Secured Loans	1,37,413.36	
Current Liabilities		5,59,82,979.47
340 Deposits Received	91,071.00	
350 Other Liabilities	5,58,91,908.47	
Investments		85,00,000.00
420 Investment - General Fund	85,00,000.00	
Current Assets		3,82,420.25
460 Loans, Adv & Deposits	3,82,420.25	
2 Revenue Expenditure		66,77,301.02
210 Establishment Expenses	41,574.00	
220 Administrative Expenses	4,00,000.00	
240 Int & Finance Charges	4,727.02	
250 Programme Expenses	96,000.00	
260 Revenue Grants, Contribution and Subsidies	61,35,000.00	
Closing Balance		1,75,92,659.90
450 Bank Accounts 17592659	1,75,92,659.90	
Total		8,92,72,774.00

मुख्य नगरपालिका अधिकारी
नगर परिषद न्यूटन चिखली

Nagar parishad Newton
Bank Reconciliation Statement
as on 31.03.2020
Axis Bank 3654

Balance as Per Cash Book	631291.36
Balance as Per Bank Statement	631291.36

Nagar parishad Newton
Bank Reconciliation Statement
as on 31.03.2020
Axis Bank 6734

Balance as Per Cash Book	1639009.00
Balance as Per Bank Statement	1639009.00

Nagar parishad Newton
Bank Reconciliation Statement
as on 31.03.2020
BOM 288

Balance as Per Cash Book	498922.90
Balance as Per Bank Statement	498922.90

Nagar parishad Newton
Bank Reconciliation Statement
as on 31.03.2020
CBI A/c 3261313425

Balance as Per Cash Book	36220.00
Balance as Per Bank Statement	36220.00

Nagar parishad Newton
Bank Reconciliation Statement
as on 31.03.2020
CBI A/c 3440399216

Balance as Per Cash Book	497234.55
Balance as Per Bank Statement	497234.55

मुख्य नगरपालिका अधिकारी
नगर परिषद न्यूटन चि

Partner

Nagar parishad Newton
Bank Reconciliation Statement
as on 31.03.2020
ICICI 0042

Balance as Per Cash Book	579018.00
Balance as Per Bank Statement	579018.00

Nagar parishad Newton
Bank Reconciliation Statement
as on 31.03.2020
Icici 0045

Balance as Per Cash Book	4309049.00
Balance as Per Bank Statement	4309049.00

Nagar parishad Newton
Bank Reconciliation Statement
as on 31.03.2020
ICICI Bank 328501000013

Balance as Per Cash Book	850509.00
Balance as Per Bank Statement	850509.00

Nagar parishad Newton
Bank Reconciliation Statement
as on 31.03.2020
Indusind Bank-8263

Balance as Per Cash Book	4439.15
Balance as Per Bank Statement	4439.15

Nagar parishad Newton
Bank Reconciliation Statement
as on 31.03.2020
SBI 34434056323

Balance as Per Cash Book	5634.94
Balance as Per Bank Statement	5634.94

मुख्य नगरपालिका अधिकारी
नगर परिषद न्यूटन चिखली

Partner

Scanned with CamScanner

Nagar parishad Newton
Bank Reconciliation Statement
as on 31.03.2020
SBI 35581536696

Balance as Per Cash Book	1302644.50
Balance as Per Bank Statement	1302644.50

Nagar parishad Newton
Bank Reconciliation Statement
as on 31.03.2020
SBI- 35581539868

Balance as Per Cash Book	304437.74
Balance as Per Bank Statement	304437.74

Nagar parishad Newton
Bank Reconciliation Statement
as on 31.03.2020
SBI-36465679495

Balance as Per Cash Book	990136.92
Balance as Per Bank Statement	990136.92

Nagar parishad Newton
Bank Reconciliation Statement
as on 31.03.2020
SBI A/C 11531257043

Balance as Per Cash Book	101384.00
Balance as Per Bank Statement	101384.00

Nagar parishad Newton
Bank Reconciliation Statement
as on 31.03.2020
SBI A/C 11531258354

Balance as Per Cash Book	520598.25
Balance as Per Bank Statement	520598.25

मुख्य नगरपालिका अधिकारी
नगर परिषद न्यूटन चिखली

FOR PRABHUDAYAL ... SANDEEP ...
M.No.433148
Partner

Scanned with CamScanner

Nagar parishad Newton
Bank Reconciliation Statement
as on 31.03.2020
Sbi A/c 33739148081

Balance as Per Cash Book	852604.80
Balance as Per Bank Statement	852604.80

Nagar parishad Newton
Bank Reconciliation Statement
as on 31.03.2020
SBI A/c 34434011291

Balance as Per Cash Book	36122.90
Balance as Per Bank Statement	36122.90

Nagar parishad Newton
Bank Reconciliation Statement
as on 31.03.2020
SBI A/C 53025210451

Balance as Per Cash Book	4433402.89
Balance as Per Bank Statement	4433402.89

मुख्य नगरपालिका अधिकारी
नगर परिषद न्यूटन चिखली

M.No.433146
Partner

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

Annexure – C

Name of ULB Newton Chikhli

Name of Auditor

For Prabhudayal Gupta & Associates

CA Sandeep Sao (Partner)

Sr. No.	Parameters	Description			Observation in Brief	Suggestions
1	Audit of Revenue					
राजस्व कर वसूली		Receipts in Rs.				
		Year 2019-20	Year 2018-19	% of Growth		
(i)	संपत्ति कर	721365.00	554895.00	30%	Only 80% Recovery of Total Target	Improve revenue recovery
(ii)	समेकित कर	335799.00	223866.00	33.33%	Only 46% Recovery of Total Target	Improve revenue recovery
(iii)	नगरीय विकास उपकर	164086.00	126310.00	29.90%	Only 71% Recovery of Total Target	Improve revenue recovery
(iv)	शिक्षा उपकर	157154.00	96930.00	62.13%	Only 74% Recovery of Total Target	Improve revenue recovery
	योग	**1378404.00**	**1002001.00**			

मुख्य नगरपालिका अधिकारी
नगर परिषद,न्यूटनचिखली

गैर राजस्व कर वसूली						
(i)	भवन भूमि किराया	5724.00	4212.00	35.89%	100% Recovery of Total Target	Improve revenue recovery
(ii)	जल उपभोक्ता प्रभार	952427.00	680305.00	40%	Only 77% Recovery of Total Target	Improve revenue recovery
(iii)	ठोस अपशिस्ट प्रबंध	0	0	nil	nil	nil
(iv)	अन्य कर/ शुल्क	0	0	nil	nil	nil
	योग	**958151.00**	**684517.00**			
	महायोग	**2336555.00**	**1686518.00**			

मुख्य नगरपालिका अधिकारी
नगर परिषद, न्यूटनचिखली

Sandeep Gupta

FOR PRABHUDAYAL GUPTA & ASSO. SANDEEP KUMAR GUPTA M.No.433146 Partner

2	**Audit of Expenditure**	All Expenses of Nagar Palika is checked by Us	All Expenditure vouchers are checked & Found in File	Observation on Expenditure is Given in Point no.02 of Audit Report
3	**Audit of Book Keeping**	We have checked Cash Book & Bank Statement	Accounting is not done in Double entry system that why it is very difficult to make receipts &Payments. Store Register , Stock Register & Fixed Assets Register is not maintained by Nagar	Observation on Book Keeping is Given in Point no.03 of Audit Report
4	**Audit of FDR**	2 FDR was made by Nagar Palika		Observation on FDR is Given in Point no.04 of Audit Report
5	**Audit of Tenders/Bids**	Tender Procedures are properly followed by Nagar PalikaPalika		Observation on Tenders/Bids is Given in Point no.05 of Audit Report
6	**Audit of Grants & Loans**	All Govt grants are entered in Cash Book,No Loans is taken by Nagar PalikaPalika	No Grant Letter is found in Nagar Palika , so we cant justify that this particular grant is for this head	Observation on Grants & Loans is Given in Point no.06 of Audit Report
7	**Any Other a) Percentage of Revenue**	66.75% of Revenue Expenditure with respect to revenue receipts inclusive other grants	Other Grants are those grants of which proper	

मुख्य नगरपालिका अधिकारी
नगर परिषद,न्यूटनचिखली

M No.433
Partner

	Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.		justification are not available	
	b) Percentage of Capital Expenditure with respect to Total Expenditure	43.87 % of Capital Expenditure with respect to Total Expenditure		
	Whether all the temporary advances have been fully recovered or not.	No Advances are given by Nagar parishad .	NIL	NIL

मुख्य नगरपालिका अधिकारी
नगर परिषद,न्यूटनचिखली

M No 433146
Partner