AUDIT REPORT

Nagar Parishad, Nagri, Dist. Mandsaur

Financial Year 2020-21

Carried by :-

P C Chhajed & Co.

Chartered Accountants

C-57, Near Radha Krishna Mandir, Janta Colony

Mandsaur, (M.P.) - 458001

E-mail: pcchhajedmds@gmail.com, Mob: 8962362606

P C Chhajed & Co.
Chartered Accountants
C-57, Janta Colony, Near Radha Krishna Mandir, Mandsaur (M.P.)
Mobile : 8962362606 Email : ankitshrimal@pcchhajed.in www.pcchhajed.in

AUDITOR'S REPORT

REPORT ON FINANCIAL STATEMENTS

We have audited the accompanying Receipt & Payments and Income & Expenditure account of **NAGAR PARISHAD, NAGRI DIST. MANDSAUR** for the year ended 31st March 2021.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Parishad (Corporation) is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the corporation. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the act for safeguarding of the assets of the corporation and for preventing and detecting the frauds and other irregularities, making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of internal control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentations of the financials statements that give a true and fair view and are free from material misstatements, whether due to fraud or error.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit.

AUDITOR'S OPINION

In our opinion and to the best of our information and according to the explanation given to us, the aforesaid Receipts & Payments Accounts are in agreement with the books of accounts maintained at the office of **Nagar Parishad, Nagri** subject to the following observations:

1. We report the following Observations/Discrepancies/Inconsistencies: As per General Observations in **"Annexure-A"**

मुख्य नगर पालिका अधिकारी
नगर परिषद् नगरी

P C CHHAJED & CO. Chartered Accountants FRN 018...W

P C Chhajed & Co.
Chartered Accountants
C-57, Janta Colony, Near Radha Krishna Mandir, Mandsaur (M.P.)
Mobile : 8962362606 Email : ankitshrimal@pcchhajed.in www.pcchhajed.in

2. The Observations/Discrepancies/Inconsistencies observed in regards with the scope of audit have been detailed out in **"Annexure-B".**

3. Details regarding Revenue Collections against the Budgeted Target and the Growth attained during the year in comparison to previous year are given in **"Annexure-C".**

4. Subject to the above:-

   - We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of audit.
   - In our opinion, proper books of accounts have been kept by the above centre as far as appears from our examination of such books.
   - In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, given in above **"Annexure-A"** give a true and fair view of Receipt & Payment account and Income & Expenditure Account of the Nagri Nagar Parishad for the year ended 31st March 2021.

For: P C Chhajed & Co.
Chartered Accountants
FRN: 101800W

P C CHHAJED & CO. FRN-101800W Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर परिषद् नगरी

Ankit Shrimal
(Partner)
M. No. 438226
UDIN: 21438226AAAAIY9578

Date: 29-10-2021
Place: Mandsaur

NAGRI PARISHAD NAGRI, DIST. MANDSAUR

Receipts and Payments Account for the year ended 31.03.2021

Receipts		Amount	Payments		Amount
To Opening Balance			**Establishment Expenditures**		
Opening Balance Difference	771865.96		GPF	316000.00	
AU Finance Bank (675)	1617775.00		Labour Expenses	8800.00	
Axis Bank (587)	2686392.00		Paribhashit Pension	267836.00	
Punjab National Bank (743)	77165.71		Salary Expenses	3067332.00	
Punjab National Bank (762)	10053.10		Salary Expenses (Asthai Employee)	5675366.00	**9335334.00**
Punjab National Bank (879)	377137.30				
State Bank of India (271)	4796030.81		**Administrative Expenses**		
Canara Bank (951)	4519838.00	**14856257.88**	Advertisement Expenses	120478.00	
			Consultancy/ Technical Fees	2444872.00	
Punjab National Bank (338)		**3192602.65**	Computer Expenses	99740.00	
			Computer Website Expenses	56400.00	
Tax Revenue			Diesel Expenses	548916.00	
Jalkar Bakaya	153206.00		Electricity Expenses	1800993.00	
Jalkar Chalu	476036.00		Festival Expenses	12900.00	
Samekit Kar Bakaya	197394.00		Flex Expenses	15232.00	
Samekit Kar Chalu	194775.00		GST TDS Expenses	196709.00	
Sampati Kar Bakaya	155285.00		Income Tax Expenses	338935.00	
Sampati Kar Chalu	154155.00		Labour Tax Expenses	79479.00	
Shiksha Kar Bakaya	49852.00		News Paper Expenses	1080.00	
Shiksha Kar Chalu	49675.00		Other Expenses	55869.00	
Swachta Kar Bakaya	47973.00		Printing & Stationary Expenses	202154.00	
Swachta Kar Chalu	56220.00		Professional Fees	148350.00	
Vikas Kar Bakaya	44341.00		Professional Tax Expenese	29832.00	
Vikas Kar Chalu	138607.00	**1717519.00**	Royalty Expenses	110557.00	
			Tea & Refreshment Expenses	5690.00	
Assigned Revenue & Compensation			Telephone Expenses	21189.00	
Chungi Kshati Purti Anudan	7088141.00		Travelling Expenses	76011.00	
Mudran Shulk	137000.00		Vehicle Insurance Expenses	87211.00	
Yatri Kar Anudan	74000.00	**7299141.00**	Vehicle Rent Expenses	43500.00	
			Water Expenses	6800.00	
Fees & User Charges			Welfare Expenses (Corona Expenses)	216381.00	**6719278.00**
Ambulance Rent	65944.00				

P C CHHAJED & CO. Chartered Accountants FRN 001800W

मुख्य नगर पालिका अधिकारी
नगर परिषद नगरी

Particulars	Amount	Total
Asthai Dalal Shulk	1800.00	
Audit Aapatti	8675.00	
Avedan Shulk	70385.00	
Bhawan Anugya Shulk	4526.00	
Death Certificate Income	10.00	
Fire Vahan Income	3000.00	
Labour Card Income	50.00	
Late Fees	118072.00	
Mask Penalty	10051.00	
Nal Connection Charges	132975.00	
Other Income	263378.56	
Rashna Card Income	125.00	
Road Khudai Income	46919.00	
Safety Tank Income	49500.00	
Stamp Duty	22000.00	797410.56
Sale & Hire Charges		
Mask Sale Income	110.00	
Shop Rent Income	2000.00	
Tender Fees Income	81000.00	
Tenkar Income	500.00	83610.00
Revenue Grant, Contribution & Subsidies		
15th Vitt Ayog Anudan	11334000.00	
Antyoshti Sahayta Rashi	160000.00	
Mukhya Mantri Adhosarachna Income	700000.00	
Mulbhut Suvidha Anudan	1648000.00	
Rajya Vitt Ayog Anudan	1663000.00	
Sadak Marmat Anudan	761000.00	
Samagra Sureksha Income	229439.00	16495439.00
Interest Income		
FDR Interest Income	458734.00	
Bank Interest Income	488295.03	947029.03
Deposits & Advances		

Particulars	Amount	Total
Operation & Maintenance Expenses		
Aangan Wadi Expenses	80185.00	
Road Construction Expesnes	831389.00	
Samshan Ghat Nirman Expenses	2332929.00	
Sewerage & Drainage Expenses	523923.00	
CC Road Nirman Expenses	194927.00	
Construction Material Expenses	256699.00	
Electrical Material Expenses	1613676.00	
Jal Sandharan Expenses	337471.00	
Jalpraday Expenses	178055.00	
Jalpraday Samagri Expenses	348809.00	
Nali Nirman Expenses	35432.00	
Payjal Expenses	75000.00	
Pesticides Medicine Expenses	1054517.00	
Sochalaya Nirman Expenses	103787.00	
Sochalaya Repair Expenses	44875.00	
Swachta Samgari Expenses	229439.00	
Vehicle Repair Expenses	255351.00	8496464.00
Bank Charges & Interest		
Interest on Hudco Loan	242947.00	
Bank Charges	5096.70	248043.70
Program Expenses		
Jangadna Expenses	28100.00	
Program Expenses	98560.00	126660.00
Revenue Grant, Contribution & Subsidies		
Antyoshti Sahayta Rashi	95000.00	
Mukhya Mantri Adhosarachna Income	4459078.00	
PMAY Dpr Expenses	89820.00	
Sainik Kalyan Jhanda Expenses	5000.00	
Swachta Mission Expenses	479289.00	
Vidhayak Nidhi Expenses	9144.00	5137331.00
Miscellaneous		

P C CHHAJED & CO. FRN 101800W Chartered Accountants

मुख्य नगरपालिका अधिकारी
नगर परिषद नगरी

FDR Matured	6300000.00		Earnest Deposit Money Payment	83718.00	
Earnest Deposit Money Received	92668.00	6392668.00	FDR Payment	3123107.00	
			Furniture Purchase Expenses	129847.00	
Other Receipts			HUDCO Loan Principal Payment	189944.00	
PMAY Grant Received		70908628.00	PMAY Grant Payment	68400000.00	
			Vehicle Addition Expenses	94050.00	72020666.00
			Closing Balances		
			Difference not notified	-0.84	
			Opening Balance Difference	771865.96	
			Punjab National Bank (338)	4751212.95	
			Axis Bank (587)	38.00	
			Punjab National Bank (743)	339580.70	
			Punjab National Bank (879)	251357.50	
			State Bank of India (271)	11352844.15	
			Canara Bank (951)	3139630.00	20606528.42
Total		122690305.12	**Total**		122690305.12

For: P C Chhajed & Co.
Chartered Accountants

Ankit Shrimal
(Partner)
M. No. 438226
FRN: 101800W

P C CHHAJED & CO. ☆ FRN-101800W ☆ Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर परिषद् नगरी

Date: 29-10-2021

BANK RECONCILIATION STATEMENT

NAGAR PARISHAD NAGRI, DIST. MANDSAUR

SBI 271

Bank Reconciliation Statement as on 31st March,2021

Date	Ch no.	Particulars	Dr.	Cr.
		Balance as per books	1,13,52,844.15	-
Cr in bank but not Dr in Book				
		Balance as per Bank Statement		1,13,52,844.15
			1,13,52,844.15	**1,13,52,844.15**

Punjab national Bank 879

Bank Reconciliation Statement as on 31st March,2021

Date	Ch no.	Particulars	Dr.	Cr.
		Balance as per books	2,51,357.50	
		Balance as per Bank Statement		2,51,357.50
			2,51,357.50	**2,51,357.50**

Panjab national Bank 762

Bank Reconciliation Statement as on 31st March,2021

Date	Ch no.	Particulars	Dr.	Cr.
		Balance as per books	0.00	
		Balance as per Bank Statement		0.00
			0.00	**0.00**

Axis Bank 665587

Bank Reconciliation Statement as on 31st March,2021

Date	Ch no.	Particulars	Dr.	Cr.
		Balance as per books 31-3-2021	38.00	
		Balance as per bank 31-3-2021		38.00
			38.00	**38.00**

Punjab National Bank 7743

Bank Reconciliation Statement as on 31st March,2021

Date	Ch no.	Particulars	Dr.	Cr.
		Balance as per books	3,39,580.70	
		Balance as per Bank Statement		3,39,580.70
			3,39,580.70	**3,39,580.70**

मुख्य नगर पालिका अधिकारी
नगर परिषद् नगरी

P. C. CHHAJED & CO.
FRN-[illegible]00W
Chartered Accountants

NAGRI PARISHAD NAGRI, DIST. MANDSAUR

Income and Expenditure Account for the year ended 31.03.2021

Expenditure		Amount	Income		Amount
Establishment Expenditures			**Tax Revenue**		
GPF	316000.00		Jalkar Bakaya	153206.00	
Labour Expenses	8800.00		Jalkar Chalu	476036.00	
Paribhashit Pension	267836.00		Samekit Kar Bakaya	197394.00	
Salary Expenses	3067332.00		Samekit Kar Chalu	194775.00	
Salary Expenses (Asthai Employee)	5675366.00	**9335334.00**	Sampati Kar Bakaya	155285.00	
			Sampati Kar Chalu	154155.00	
Administrative Expenses			Shiksha Kar Bakaya	49852.00	
Advertisement Expenses	120478.00		Shiksha Kar Chalu	49675.00	
Consultancy/ Technical Fees	2444872.00		Swachta Kar Bakaya	47973.00	
Computer Expenses	99740.00		Swachta Kar Chalu	56220.00	
Computer Website Expenses	56400.00		Vikas Kar Bakaya	44341.00	
Diesel Expenses	548916.00		Vikas Kar Chalu	138607.00	**1717519.00**
Electricity Expenses	1800993.00				
Festival Expenses	12900.00		**Assigned Revenue & Compensation**		
Flex Expenses	15232.00		Chungi Kshati Purti Anudan	7088141.00	
GST TDS Expenses	196709.00		Mudran Shulk	137000.00	
Income Tax Expenses	338935.00		Yatri Kar Anudan	74000.00	**7299141.00**
Labour Tax Expenses	79479.00				
News Paper Expenses	1080.00		**Fees & User Charges**		
Other Expenses	55869.00		Ambulance Rent	65944.00	
Printing & Stationary Expenses	202154.00		Asthai Dalal Shulk	1800.00	
Professional Fees	148350.00		Audit Aapatti	8675.00	
Professional Tax Expenese	29832.00		Avedan Shulk	70385.00	
Royalty Expenses	110557.00		Bhawan Anugya Shulk	4526.00	
Tea & Refreshment Expenses	5690.00		Death Certificate Income	10.00	
Telephone Expenses	21189.00		Fire Vahan Income	3000.00	
Travelling Expenses	76011.00		Labour Card Income	50.00	
Vehicle Insurance Expenses	87211.00		Late Fees	118072.00	
Vehicle Rent Expenses	43500.00		Mask Penalty	10051.00	
Water Expenses	6800.00		Nal Connection Charges	132975.00	
Welfare Expenses (Corona Expenses)	216381.00	**6719278.00**	Other Income	263378.56	
			Rashna Card Income	125.00	

P C CHHAJED & CO. ★ Chartered Accountants ★ FRN-101800W

नगर परिषद् नगरी

Operation & Maintenance Expenses			Road Khudai Income	46919.00	
Aangan Wadi Expenses	80185.00		Safety Tank Income	49500.00	
CC Road Nirman Expenses	194927.00		Stamp Duty	22000.00	**797410.56**
Construction Material Expenses	256699.00				
Electrical Material Expenses	1613676.00		**Sale & Hire Charges**		
Jal Sandharan Expenses	337471.00		Mask Sale Income	110.00	
Jalpraday Expenses	178055.00		Shop Rent Income	2000.00	
Jalpraday Samagri Expenses	348809.00		Tender Fees Income	81000.00	
Nali Nirman Expenses	35432.00		Tenkar Income	500.00	**83610.00**
Payjal Expenses	75000.00				
Pesticides Medicine Expenses	1054517.00		**Revenue Grant, Contribution & Subsidies**		
Sochalaya Nirman Expenses	103787.00		15th Vitt Ayog Anudan	11334000.00	
Sochalaya Repair Expenses	44875.00		Antyoshti Sahayta Rashi	160000.00	
Swachta Samgari Expenses	229439.00		Mukhya Mantri Adhosarachna Income	700000.00	
Vehicle Repair Expenses	255351.00	4808223.00	Mulbhut Suvidha Anudan	1648000.00	
			Rajya Vitt Ayog Anudan	1663000.00	
Bank Charges & Interest			Sadak Marmat Anudan	761000.00	
Interest on Hudco Loan	242947.00		Samagra Sureksha Income	229439.00	**16495439.00**
Bank Charges	5096.70	**248043.70**			
			Interest Income		
Program Expenses			FDR Interest Income	458734.00	
Jangadna Expenses	28100.00		Bank Interest Income	488295.03	**947029.03**
Program Expenses	98560.00	**126660.00**			
			Other Receipts		**45748.28**
Revenue Grant, Contribution & Subsidies					
Antyoshti Sahayta Rashi	95000.00		**Excess of Exenditure over Income**		**3943624.34**
Mukhya Mantri Adhosarachna Income	4459078.00				
PMAY Dpr Expenses	89820.00				
Sainik Kalyan Jhanda Expenses	5000.00				
Swachta Mission Expenses	479289.00				
Vidhayak Nidhi Expenses	9144.00	**5137331.00**			
Depreciation		**4954651.51**			
Total		**31329521.21**	**Total**		**31329521.21**

मुख्य नगर पालिका अधिकारी
नगर परिषद् नगरी

P C CHHAJED & CO.
Chartered Accountants

Canara Bank 05951

Bank Reconciliation Statement as on 31st March,2021				
		Balance as per books 31-3-2021	31,39,630.00	
		Balance as per Bank Statement 31-3-2021		31,39,630.00
			31,39,630.00	**31,39,630.00**

Au Small 46657

Bank Reconciliation Statement as on 31st March,2021				
		Balance as per books 31-3-2021		**0.00**
		Balance as per Bank Statement 31-3-2021		-
			0.00	**0.00**

PMAY BANK 111338

Bank Reconciliation Statement as on 31st March,2021				
		Balance as per books 31-3-2021	47,51,212.95	**0.00**
		Balance as per Bank Statement 31-3-2021		47,51,212.95
			47,51,212.95	**47,51,212.95**

मुख्य नगर पालिका अधिकारी
नगर परिषद् नगरी

P C CHHAJED & CO.
FRN-1...800W
Chartered Accountants

Annexure-A

General Observations:

1. The Income and Expenditure Account attached to the report has been prepared on Cash basis.

2. The Nagar Parishad has not provided us the TDS and GST Return for the purpose of Audit. Hence we are unable to comment on the same.

3. Fixed Assets Register is not properly maintained by the Parishad. They entered only Immovable Property details in Fixed Assets Register but in case of Movable Property the details of the same is simply entered in Store Register. Hence we are unable to verify Fixed Assests physically. It is suggested that movable property details should also entered in FA Register. Further we also suggested that serial number should be mentioned on each and every Fixed Assets.

4. The Parishad is not taking Performance Guarantee @5% of contract value before issuing work order.

5. The Parishad should maintain separate register for Sampati Kar, Samekit Kar, Shiksha Kar, Jal Kar etc. It is strictly advisable to separately maintain the details of every tax collection.

6. It is observed that Chungi Kshatipurti Anudan received from directorate Bhopal is accounted in books of accounts on Net Amount basis. The same is actually received in bank account after deduction (as approved by the Directorate Bhopal). Therefore it is suggested to take the effects of deductions in books of accounts. We are unable to verify the details of deduction as the same is not available at Parishad.

7. We suggest that Current Account should be linked with other Sweep Accounts with the bank so the idle fund automatically transferred to short term deposit without affecting the liquidity and due to this the interest income can be generated.

8. It is suggested that Parishad should booked the Receipt and Payments entries on daily basis.

9. It is suggested that quotations should be taken either on letter head or properly sealed and signed by the supplier.

10. During the course of audit there is contractor's running bill found on which Security Deposit @5% has not been

मुख्य नगर पालिका अधिकारी
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Sr. No.	Name of Party	Date of Payment	Bill Amount (Without GST)
1	M/s. Agrawal Electricals & Furniture	28-05-2020	31525.00
2	M/s. Nayma Construction	15-05-2020	60680.00
3	M/s. Nayma Construction	22-07-2020	104282.00
4	M/s. Trikshika Construction	04-11-2020	204026.00

11. It is suggested that closing balance of Cash Register and Closing Balance of cash in hand along with Cash at bank should be reconciled on fortnight basis.

12. While reconciling daily collection of taxes and other income from Cash book with summary generated from SAP it is observed that total of daily collection is matched but individual heads i.e. Sampati Kar Chalu, Samapti Kar Bakaya, Swachta kar etc. are not matched. It is suggested that the same should be reconciled on daily basis.

13. Attendance Biometric Machine is not in working condition and attendance is taken manually. It is suggested to repair the same.

14. At the time of previous year audit Pradhan Mantri Awas yojna balance is not added in the closing balance i.e. as on 31-03-2020. We are considering the same in current year.

15. During the course of audit we found following Income & Expenditure's items for which entries were not recorded in cash books. Further the same has been recorded on 31.03.2020.

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16. TDS is not deducted/short deducted on payment made against payment made on the following:

Sr. No.	Name of Party	Date of Payment	Bill Amount (Without GST)	TDS Deducted	TDS to be Deducted	Difference
1	Agrawal Electricals & Furniture	06-07-2020	86500.00	1600.00	1730.00	-130.00
2	C K Jain & Co.	18-08-2020	63000.00	900.00	6300.00	-5400.00
3	P C Chhajed & Co.	28-09-2020	35000.00	0.00	2625.00	-2625.00

17. Interest income from Saving Bank and FDR is booked in books on 31.03.2021 instead of actual receipt date. It is recommended to book entries on daily basis in books to get actual balances.

18. Diesel bill amounted to Rs.29328.00 (different dates) but payment of Rs.29528.00 is done by parishad in 24-04-2021.

19. Telephone bill deposit amounted to Rs.1699.01 is not shown in balance sheet provided to us for the verification purpose.

20. Electricity bill deposit amounted to Rs.205103.00 is not shown in the balance sheet provided to us for the verification purpose.

21. Income Tax paid on 05.03.2021 amounted to Rs.86000.00 as per bank statement but challan related to payment is not available to us for verification purpose.

22. TDS sheet given to us by the parishad for verification purpose we found invoice in the name of M/s. Nayma Krishi Sewa Kendra but at the time of preparing TDS data the said payment is booked in the name of M/s. Nayma Construction.

23. Opening Balance of Rs.771865.96 shown in Receipt and payment account details of the same is not provided to us.

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Chartered Accountants

24. At the time of auditing we found that the accountant book direct receipt of the various taxes from the bank account instead of booking cash receipt and then deposit the cash jn the bank.

25. At the time of auditing it is found that the receipts are directly booked to bank account even though the same should be booked as cash receipt first then it should be transferred to bank account in the same day.

26. It is found during the audit that the books are not maintained on Double Entry system.

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नगर परिषद् नगरी

P C CHHAJED & CO. ★ Chartered Accountants ★
FRN-101800W

Annexure-B

1. AUDIT OF REVENUES

Sr. No.	Indicators	Observations	Remarks
(i)	The auditor is responsible for of revenue from various sources.	We have verified the Cash Book which includes revenue generated from various sources i.e. Tax Revenue, Rental & Premum from Muncipal Properties, Interest Earned and Other Revenue Receipts.	
(ii)	He is also responsible to check the revenue receipts from the counter files of receipt books and verify that the money received is duly deposited in respective bank account.	We have checked Revenue Receipt generated from SAP with Cash/Receipt Book and found that aggregate amount of day end is matched but individual head wise subtotal is not matched in many cases. The money received is deposited in respective bank accounts.	
(iii)	Percentage of revenue collection Increase/decrease in various heads in property tax, Samekit kar, shiksha upkar, Nagriya Vikas Upkar and Other tax compared to previous year shall be part of report.	We have verified the percentage of revenue collection Increase/ decrease in various heads and the same has been reported in Annexure-C	
(iv)	Delay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO	Checked on sample basis and found satisfactory	
(v)	The entries in cash book shall be verified.	We have verified Cash Book with the Receipts and Payment vouchers as provided to us and in some cases we found total mistake, same has been recitfied during the audit period.	
(vi)	The auditor shall specifically mention in the report, the revenue recovery against the quarterly and monthly targets. Any lapses in revenue recovery shall be part of the report.	We have checked the same as details provided to us for verification purpose.	
(vii)	The auditor shall verify the interest income from FDR's and verify that interest income is duly and timely accounted for in cash book	Interest income from FDR is not timely recorded in cash book.	
(viii)	The cases where, the investments are made on lesser interest rates shall be brought to the notice of the Commissioner/CMO.	No such cases found during the course of Audit.	

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2. AUDIT OF EXPENDITURE

Sr. No.	Indicators	Observations	Remarks
(i)	The auditor is responsible for audit of expenditure under all the schemes	Yes, we have covered all schemes expenditures.	
(ii)	He is also responsible for checking the entries in cash book and verifying them from relevant vouchers	We have checked and verified cash book entries with the relevent vouchers and discripencies are mentioned in general observations.	
(iii)	He should also check monthly balances of the cash book and guide the accountant to rectify errors, if any	We have checked monthly closing balances of cash book and observed that some entries is not done timely in cash book. The same has been brought to the notice of CMO/ Account's Incharge.	
(iv)	He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of any Commissioner/CMO.	We have verified all the expenditures as provided to us and found satisfactory except reported in General Observation **(Annexure-A)**	
(v)	He shall also verify that the expenditure is accordance with the guidelines, directives acts and rules issued by Government of India/State Government.	We have verified all the expenditures as provided to us and found satisfactory except reported in General Observation **(Annexure-A)**	
(vi)	During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority	We have verified all the expenditures as provided to us and found satisfactory.	
(vii)	All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observations shall be ensured during the audit Non compliances of audit paras shall be brought to the notice of Commissioner/CMO.	No such cases found during the course of Audit.	
(viii)	The auditor shall be responsible for verification of scheme project wise Utilization Certificates (UCs). UC's shall be tallied with the income & expenditure records and creation of Fixed Asset.	We checked UC's on random basis and the same is found satisfactory.	
(ix)	The Auditor shall verify that all the temporary advances have been fully recovered.	No such cases found during the course of Audit.	

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3. AUDIT OF BOOK KEEPING

Sr. No.	Indicators	Observations	Remarks
(i)	The auditor is responsible for audit of all the books of accounts as well as stores.	Yes, the same has been checked.	
(ii)	He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to Urban Local Bodies. Any discrepancies shall be brought to the notice of Commissioner/CMO	Yes, the same has been maintaned as per rules applicable.	
(iii)	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 he specifically mentioned in audit report.	No such cases found during the course of Audit.	
(iv)	The auditor shall verify that all the temporary advances have been fully recovered.	No such cases found during the course of Audit.	
(v)	Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned. if bank reconciliation statements are not prepared, the auditor will help in the preparation of BRS.	BRS is prepaed by ULB on yearly basis. It is suggested to prepare BRS on monthly basis.	
(vi)	He shall be responsible for verifying the entries in the Grant register. The receipts and payments of grants shall be duly verified from the entries in the cash book.	We have checked Grant Register which is maintained by ULB and verified the same from cash book. Some discripeancy found which are mentioned in General Observations **(Annexure-A)**	
(vii)	The auditor shall verify the fixed asset register from other records and discrepancies shall be brought to the notice of Commissioner/CMO.	Discripeancy noticed and same is reported in General Observations **(Annexure-A)**.	
(viii)	The auditor shall reconcile the accounts of receipt and payments especially for project funds.	We have Reconciled Receipt and Payment fund as per Cash Book.	

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4. AUDIT OF FDR

Sr. No.	Indicators	Observations	Remarks
(i)	The auditor is responsible for audit of all Fixed deposits and term deposits.	Details of FDR is not provided to us for verification purpose.	
(ii)	It shall be ensured that proper records of FDR's are maintained and all renewals are timely done.	FDR Register is not maintained by ULB.	
(iii)	The cases where FDR'S/TDR's are kept al low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO.	No such cases found during the course of Audit.	
(iv)	Interest earned on FDR/TDR shall be verified from entries in the cash book.	FDR Interest is not recorded in cash book on timely basis.	

5. AUDIT OF TENDERS/ BIDS

Sr. No.	Indicators	Observations	Remarks
(i)	The auditor is responsible for audit of all tenders/bids invited by the ULB's.	We have examined Tender/Bid Documents invited by ULB and same is found satisfactory.	
(ii)	He shall check whether competitive tendering procedures are followed for all bids.	Yes, the same has been followed.	
(iii)	He shall verify the receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.	Yes, the same has been verified and discripencies mentioned in **Annexure-A**.	
(iv)	The bank guarantees, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing banks.	No such cases found during the course of Audit.	
(v)	The conditions of BG's shall also be verified; any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of Commissioner/CMO.	Not Applicable	
(vi)	The cases of extension of AG's shall be brought to the notice of Commissioner/ CMO proper guidance to extend the BG's shall also be given to ULBs.	Not Applicable	

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6. AUDIT OF GRANTS AND LOANS

Sr. No.	Indicators	Observations	Remarks
(i)	The auditor is responsible for audit of grants given by Central Government and its utilization.	Yes, the same has been verified	
(ii)	He is responsible for audit of grants received from State Government and it's utilization.	Yes, the same has been verified	
(iii)	He shall perform audit of loans provided for physical infrastructure and its utilizations. During this audit the auditor shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non generation of revenue.	Neither Assets/ Physically infrastructure has been generated out of Loan taken	
(iv)	The auditor shall specifically point out any diversion of funds from capital receipts/grants/ loans to revenue expenditure and from one scheme/project to another.	Details provided to us is not sufficient to bifurcate the grant between capital or reveune nature. Hence we are unable to comment on the same.	

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Revised abstracts Sheet for Reporting on Audit Paras for the Financial Year 2020-21

Annexure-C

Name of ULB- Nagar Parishad, Nagri

Name of the Auditor- P C Chhajed & Co.

S.No.	Parameters	Description			Observation in Brief	Suggestions
	Audit of Revenue	Receipts in Rs.				
	राजस्व कर वसूली	2020-21	2019-20	% of Growth		
1	संपति कर	309440.00	350433.00	-11.70%	Recovery fo taxes is not done due to many implication in between the year	
2	समेकित कर	392169.00	373576.00	4.98%	Amount of tax recovery is more in comaprison of previous year beacuas the amount of last year outstanding is recovered in current year.	As per over view Nagar Parishad should take weekely review meeting to recover the outstanding amount and comparison of Acutal and Budgeted data.
3	नगरीय विकास उपकर	182948.00	124414.00	47.05%		
4	शिक्षा उपकर	99527.00	90442.00	10.05%		
	कुल योग	**984084.00**	**938865.00**			
	गैर राजस्व वसूली					
1	भवन / भूमि किराया	2000.00	0.00	100.00%	Shop rent Income	
2	जल उपभोक्ता प्रभार	629240.00	626292.00	0.47%	Amount of tax recovery is more in comaprison of previous year beacuas the amount of last year outstanding is recovered in current year.	As per over view Nagar Parishad should take weekely review meeting to recover the outstanding amount and comparison of Acutal and Budgeted data.
3	ठोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार	0.00	0.00	0.00%	NA	
4	अन्य कर / शुल्क	979131.00	292908.50	234.28%	In current year many new types of charges is levied due to Covid-19 and also other receipts of parshad is increases.	As per over view Nagar Parishad should take weekely review meeting to recover the outstanding amount and comparison of Acutal and Budgeted data.
	कुल योग	**1610371.00**	**919200.50**			
	महायोग	**2594455.00**	**1858065.50**			

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TABLE :2

NAGAR PARISHAD NAGRI (M.P.)
BALANCE SHEET
As On 31ST MARCH 2021

	Particulars	Schedule No.	Current Year (20-21)	Previous Year (19-20)
A	***SOURCES OF FUNDS***			
A1	**Reserves and Surplus**			
	Municipal (General) Fund	B-1	4,59,64,390.99	4,99,08,015.53
	Earmarked Funds	B-2	18,24,173.56	18,24,173.56
	Reserves	B-3	52,64,992.52	52,64,992.52
	Total Reserves and Surplus		5,30,53,557.07	5,69,97,181.61
A-2	**Grants, Contributions for Specific Purpose**	B-4	2,97,68,307.65	2,65,79,679.65
A3	Loans			
	Secured Loans	B-5	72,43,025.00	81,12,969.00
	Unsecured Loans	B-6	-	-
	Total Loans		72,43,025.00	81,12,969.00
	TOTAL SOURCES OF FUNDS (A1-A3)		9,00,64,889.72	9,16,89,830.06
B	***APPLICATION OF FUNDS***			
B1	**Fixed Assets**	B-11		
	Gross Block		9,97,54,239.44	8,92,37,916.04
	Less : Accumulated depreciation		3,71,12,529.56	3,21,57,878.05
	Net Block		6,26,41,709.88	5,70,80,037.99
	Capital Work in Progress		39,66,279.00	1,05,70,464.40
	Total Fixed Assets		6,66,07,988.88	6,76,50,502.39
B2	**Investments**			
	Investments-General Fund	B-12	31,23,107.00	63,14,372.56
	Investments-other Fund	B-13	-	-
	Total Investment		31,23,107.00	63,14,372.56
B3	**Current Assets, loans & Advances**			
	Stock in hand (Inventories)	B-14	-	-
	Sundry Debtors (Receivables)	B-15	12,35,960.00	11,75,840.00
	Gross Amount outstanding		-	-
	Less: Accumulated Provision against bad and doubtful receivables		-	-
			-	-
	Prepaid Expenses	B-16	-	-
	Cash and Bank Balance	B-17	1,98,34,663.30	1,72,76,994.57
	Loans , advances and deposits	B-18	-	-
	Total Current Assets		2,10,70,623.30	1,84,52,834.57
B4	**Current Liabilities and Provisions**			
	Deposits received	B-7	7,36,829.46	7,27,879.46
	Deposit Works	B-8	-	-
	Other liabilities(Sundry Creditors)	B-9	-	-
	Provisions	B-10	-	-
	Total Current Liabilities		7,36,829.46	7,27,879.46
B5	Net Current Assets (B3-B4)		2,03,33,793.84	1,77,24,955.11
C	Other Assets.	B-19	-	-
D	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-
	TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)		9,00,64,889.72	9,16,89,830.06
	Notes to the Balance Sheet	B-21	0.00	0.00

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Nagar Parishad,Nagri (M.P)

AS ON 31.03.2021

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

Particulars	Sanchit Nidhi	Bahu Viklang Pension	CM Kanyadan Yojana	Indira Gandhi Rashtriya Nishakt Pension	Indira Gandhi Vidhwa Pension	Old Age Pension	Karmakar Mandal	Rashtriya Pariwar Sahayata	Samajik Suraksha Pension	Total
ACCOUNT CODE		3111021	3111020	3117001	3117001	3117001	3117001	3117001	3117001	
(a) Opening Balance	18,24,173.56									18,24,173.56
(b) Additions to the Special										-
Fund		-		-					-	-
Grant Received from Govt.		-							-	-
* Transfer From Municipal Fund	-	-		-					-	-
* Interest / Dividend earned on		-				-				-
Special Fund Investments										-
* Profit on disposal of Special Fund Investments										
* Appreciation in Value of Special Fund Investments										
* Other Addition (Specify nature)		-								-
Total (b)	-	-	-	-	-	-	-	-	-	-
(c) Payments out of Funds										
[I] Capital Expenditure on										
* Fixed Assets		-								-
* others										
[ii] Revenue Expenditure on										
* Salary , Wages and allowances etc.										
* Rent other administrative Charges										-
* [iii] Other-Fund Returned										
* Loss on disposal of Special fund Investments										
* Diminution in Value of Special Fund Investments										
* Transferred to Municipal Fund										-
Total (c)		-	-	-	-	-	-	-	-	-
Net Balance at the year end (a+b)-(c)		-		-	-	-	-	-	-	**18,24,173.56**

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Schedule B-3: Reserves — Accounting Code 3120000

Account Code	Particulars	Opening Balance	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)
3121000	Capital Contribution	-	-	-	-	-
3121100	Capital Reserve	52,64,992.52	-	52,64,992.52	-	52,64,992.52
3122000	Borrowing Redemption	-	-	-	-	-
3123000	Special Funds (Utilised)	-	-	-	-	-
3124000	Statutory Reserve	-	-	-	-	-
3125000	General Reserve			-	-	-
3126000	Revaluation Reserve	-	-	-	-	-
	Total Reserve Funds	**52,64,992.52**	**-**	**52,64,992.52**	**-**	**52,64,992.52**

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AS ON 31.03.2021
Schedule B-4: Grants & Contribution for Specific Purpose

Particulars	Grants From Central Government	Grants From State Government	Grants from other govt. agencies	Grants - other	TOTAL
Account Code	32010	32020	32030	32080	
(a) Opening Balance	77,93,004.85	87,86,674.80	-	1,00,00,000.00	2,65,79,679.65
(b) Additions to the Grants*					
* Grant received during the year	7,09,08,628.00	13,03,506.00			7,22,12,134.00
* Interest / Dividend earned on Grant Investments	-	-			-
* Profit on disposal of Grant Investments					-
* Appreciation in Value of Grant Investments					-
* Other Addition	-	-			-
Total (b)	**7,09,08,628.00**	**13,03,506.00**	-	-	**7,22,12,134.00**
Total (a+b)	**7,87,01,632.85**	**1,00,90,180.80**	-	**1,00,00,000.00**	**9,87,91,813.65**
(c) Payments out of Funds					
* Capital Expenditure on Fixed Assets	-	-	-	-	-
* Capital Expenditure on other					-
* Revenue Expenditure on	-	-	-	-	-
* Salary , Wages and allowances etc.					
* Rent					
* Others	6,84,00,000.00	6,23,506.00		-	6,90,23,506.00
* Loss on disposal of Special fund Investments					
* Dimunition in Value of Special Fund Investments					
* Grants Refunded					
* Other administrative Charges					
Total (c)	6,84,00,000.00	6,23,506.00	-	-	6,90,23,506.00
Net Balance at the year end (a+b)-(c)	**1,03,01,632.85**	**94,66,674.80**	-	**1,00,00,000.00**	**2,97,68,307.65**

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Schedule B-5: Secured Loans | **Accounting Code 3300000**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3301000	Loans From Central Govt.	-	-
3302000	Loans From State Govt. & Associations	-	-
3303000	Loans From Govt.bodies		
3304000	Loans From International Agencies	-	-
3305000	Loans From banks & other financial Institutions	72,43,025.00	81,12,969.00
3306000	Other Terms Loans	-	-
3307000	Bonds & debentures	-	-
3308000	Other Loans		
	Total Secured Loans	**72,43,025.00**	81,12,969.00

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Schedule B-6: Unsecured Loans **Accounting Code 3310000**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3311000	Loans From Central Govt.	-	-
3312000	Loans From State Govt.		
3313000	Loans From Govt.bodies & Associations	-	-
3314000	Loans From International Agencies	-	-
3315000	Loans From banks & other financial Institutions (LI	-	-
3316000	Other Terms Loans	-	-
3317000	Bonds & debentures	-	-
3318000	Other Loans	-	-
	Total Unsecured Loans	-	-

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Schedule B-7: Deposits Received

Accounting Code 3400000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3401000	Earnest Money deposit	4,92,244.00	4,83,294.00
3401011	Security deposit	2,44,585.46	1,70,533.46
3401012	Performance Gaurntee Deposit	-	74052.00
3402001	Water deposit		
	Total Deposit Received	**7,36,829.46**	**7,27,879.46**

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Schedule B-8 : Deposits Works **Accounting Code 3410000**

Account Code	Particulars	Opening Balance as the beginning of the year (Rs.)	Additions during the Current year (Rs.)	TOTAL	Utilization/ expenditure (Rs.)	Balance outstanding at the end of current year (Rs.)
3411000	Civil Works	-	-	-	-	-
3412000	Electrical Works	-	-	-	-	-
3418000	Others (Contractor)	-	-	-	-	-
	Total Deposit Works	-	-	-	-	-

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Schedule B-9: Other Liabilities **Accounting Code 3500000**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3501000	Creditors	-	-
3501100	Employee Liabilities	-	-
3501200	Interest Accrued but not Due	-	-
3502000	Recoveries Payable	-	-
3503000	Government Dues Payable	-	-
3504000	Refund Payable	-	-
3504100	Advance Collection of Revenues	-	-
3508000	others	-	-
	Total Other Liabilities	-	-

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Schedule B-10: Provisions | **Accounting Code 3600000**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3601000	Provisions for Expenses	-	-
3602000	Provisions for Interest	-	-
3603000	Provisions for Other Assets	-	-
	Total Provisions	-	-

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Schedule B-11 : Fixed Assets

Accounting Code 4100000

Account Code	Particulars	Gross Block				Accumulated Depreciation			Net Block	
		Opening Balance	Additions during the period	Deductions during the year	Cost at the end of the year	Opening Balance	Additions during the period	Total Dep. at the end of the year	At the end of current year	At the end of the Previous year
1	2	3	4	5	6	7	8	10	11	12
4101000	Land	1.00		-	1.00	-	-	-	1.00	1.00
4102000	Building	1,03,79,498.34	-	-	1,03,79,498.34	6,58,778.46	3,29,030.10	9,87,808.56	93,91,689.78	97,20,719.88
4103000	Roads and Bridges	5,40,70,551.70	1,02,92,426.40	-	6,43,62,978.10	2,07,05,646.42	30,57,241.46	2,37,62,887.88	4,06,00,090.22	3,33,64,905.28
4103100	Sewerage and Drainage	57,57,612.00	-	-	57,57,612.00	20,01,299.68	3,64,456.84	23,65,756.52	33,91,855.48	37,56,312.32
4103200	Water Ways	79,27,616.00	-	-	79,27,616.00	20,06,031.85	2,51,305.43	22,57,337.28	56,70,278.72	59,21,584.15
4103300	Public Lightings	25,97,959.00		-	25,97,959.00	10,06,620.82	1,23,403.05	11,30,023.87	14,67,935.13	15,91,338.18
4104000	Plants & Machinaries	-		-	-	-	-	-	-	-
4106000	Office & other Equipments & Computers	2,36,800.00	-	-	2,36,800.00	1,14,612.00	22,496.00	1,37,108.00	99,692.00	1,22,188.00
4107000	Furniture , Fixture, Fittings and Electrical Appliances	12,59,786.00	1,29,847.00	-	13,89,633.00	2,95,222.34	1,32,015.14	4,27,237.48	9,62,395.53	9,64,563.66
4108000	Other Fixed Assets	-	-	-	-	-	-	-	-	-
4105000	Vehicles	70,08,092.00	94,050.00	-	71,02,142.00	53,69,666.48	6,74,703.49	60,44,369.97	10,57,772.03	16,38,425.52
	Total	**8,92,37,916.04**	**1,05,16,323.40**	-	**9,97,54,239.44**	**3,21,57,878.05**	**49,54,651.50**	**3,71,12,529.56**	**6,26,41,709.88**	**5,70,80,037.99**
4120000	**Capital WIP**	**1,05,70,464.40**	**28,56,852.00**	**94,61,037.40**	**3966279.00**				**39,66,279.00**	

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Schedule B-12 : Investments- General Funds

Accounting Code 4200000

Account Code	Particulars	With whom invested	Face Value (Rs.)	Current Year Cost (Rs.)	Previous Year Cost (Rs.)
	- Central Govt. Securities		-	-	0
	- State Govt. Securities		-	-	0
	- Debentures and Bonds		-	-	0
	- Preference Shares		-	-	0
	- Equity Shares		-	-	0
	- Units of Mutual Funds		-	-	0
	- Other Investments (Fixed Deposits)		-	31,23,107.00	6314372.56
	Total Investments General Fund		-	**31,23,107.00**	**63,14,372.56**

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Schedule B-13 : Investments- Other Funds

Accounting Code 42100000

Account Code	Particulars	With whom Invested	Face value (Rs.)	Current Year Carrying Cost (Rs.)	Previous Year Carrying Cost (Rs.)
	- Central Govt. Securities		-	-	
	- State Govt. Securities		-	-	
	- Debentures and Bonds		-	-	
	- Preference Shares		-	-	
	- Equity Shares		-	-	
	- Units of Mutual Funds		-	-	
	- Other Investments		-	-	
	-Fixed Deposit		-	-	-
	Total Investments - Other Funds		-	-	-

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Schedule B-14: Stock in Hand (Inventories)

Accounting Code 4300000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4301000	Stores Loose	-	-
4302000	Loose Tools	-	-
4308000	Others	-	-
	Total Stock in hand	-	-

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Schedule B-15 : Sundry Debtors(Receivables)

Accounting Code 43100000

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
43110	Receivables for Property Taxes	1,95,620.00	-	1,95,620.00	1,85,390.00
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	1,95,620.00	-	1,95,620.00	1,85,390.00
	Net Receivables for Property Taxes	1,95,620.00	-	1,95,620.00	1,85,390.00
43110	Receivables for Other Taxes	8,41,890.00		8,41,890.00	7,90,650.00
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	8,41,890.00	-	8,41,890.00	7,90,650.00
	Net Receivables for Other Taxes	8,41,890.00	-	8,41,890.00	7,90,650.00
	Receivables for Fees & User Charges	-	-	-	-
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	-	-	-	-
	Net Receivables for Fees & User Charges	-	-	-	-
43111	Total Receivable Form Other Sources	1,98,450.00	-	1,98,450.00	1,99,800.00
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	1,98,450.00	-	1,98,450.00	1,99,800.00
	Net Receivable Form Other Sources	1,98,450.00	-	1,98,450.00	1,99,800.00
	Total Sundry Debtors (Receivables)	**12,35,960.00**	-	**12,35,960.00**	**11,75,840.00**

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Schedule B-16: Prepaid Expenses

Accounting Code 4400000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4401000	Establishment	-	-
4402000	Administrative	-	-
4403000	Operations & Maintenance		
	Total prepaid Expenses	-	-

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Schedule B-17: Cash and Bank Balances **Accounting Code 4500000**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4501000	**Cash Balance**	-	-
4502000	**Balance with Bank-Municipal Funds**	-	-
4502100	Nationalised Banks	1,98,34,663.30	1,72,76,994.57
4502200	Other Schedule Banks	-	-
4502300	Scheduled Co-operative Banks	-	-
4502400	Post Office	-	-
	Sub Total	1,98,34,663.30	1,72,76,994.57
4504000	**Balance with Bank-Special Funds**		
4504101	Nationalised Banks	-	
4504200	Other Schedule Banks	-	-
4504300	Scheduled Co-operative Banks	-	-
4504400	Post Office	-	-
	Sub Total	-	-
4506000	**Balance with Bank-Grant Funds**		
4506100	Nationalised Banks		
4506200	Other Schedule Banks		
4506300	Scheduled Co-operative Banks	-	-
4506400	Post Office	-	-
	Sub Total	-	-
	Total Cash & Bank Balances	**1,98,34,663.30**	**1,72,76,994.57**

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Schedule B-18 : Loans, advances, and deposits

Accounting Code 4600000

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the Current year (Rs.)	Interest	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
4601000	- Loans and advances to employees	-	-	-	-	-
4602000	Employee Provident Fund Loans	-	-	-	-	-
4603000	- Loans to others	-	-	-	-	-
4604000	- Advance to Suppliers and Contractors	-	-	-	-	-
4605000	Advance to Others					
4606000	- Deposit with External Agencies	-	-	-		
4608000	-Other Current Assets					
	Sub -Total	-	-		-	-
	Less: Accumulated Provisions against	-	-	-	-	-
	Loans, Advances and Deposits	-	-	-	-	-
	[Schedule B-18 (a)]	-	-	-	-	-
	Total Loans, advances, and deposits	-	-	-	-	-

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Schedule B-19: Other Assets

Accounting Code 4700000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4701000	Deposit Works	-	-
4703000	Other asset control accounts	-	-
	Total Other Assets	-	-

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Schedule B-20: Miscellaneous Expenditure **Accounting Code 4800000**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4801000	Deferred Loan Issue Expenses	-	-
4802000	Discount on Issue of Loans	-	-
	Deferred Revenue Expenses	-	-
4803000	Others	-	-
	Total Miscellaneous Expenditure	-	-

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