S R A M & Co.

A-3, 3rd Floor, L. M. Complex, Tower Chowk, Ujjain (MP) - 456010
Ph: (0734) 2560448, 2557117 (M) 94251-95615
Email: ssna1234@sancharnet.in & ssna12345@yahoo.co.in

CHARTERED ACCOUNTANTS

AUDIT REPORT

TO,

THE CHIEF MUNICIPAL OFFICER,
NAGAR PARISHAD LOHARDA,
DIST DEWAS (M. P.)

AUDIT REPORT OF NAGAR PARISHAD LOHARDA DIST. DEWAS (M. P.)

We have examined the attached Balance Sheet of **NAGAR PARISHAD LOHARDA DISTRICT DEWAS (M.P.)** as at **31st March' 2021** and the Income/Expenditures Account Receipt & Payment for the year for the year ended on that date and report that:

Our observation and suggestions are mentioned in the Annexure enclosed

Subject to Annexure

1) Pending entry shown in Bank reconciliation statement should be adjusted immediately. Pending entry should be passed in Books immediately.

2) We have obtained all the information and explanation, which to the best of our knowledge & belief were necessary for the purpose of audit.

3) The Receipt & payment A/c and Income and Expenditure Account referred to in this report are in agreement with the books of account as maintained.

4) Amount of the PMAY Rs. 78000000/- Receipt not found in cash book and expenditure of Rs. 81143800/- also not found in cash book, same is taken from as per entry found in bank statement.

5) As per previous year audit report balance sheet of Nagar Parishad not found with statement therefore we are unable to prepare Cash flow statement , and opening bank balance and fund balance also not found in the in cash book ,as per previous year balance.

6) In our opinion and to the best of our Information and according to the explanations given to us Receipt & Payment A/c and Income and Expenditure Account deal with by this report are true and correct:

   (a) In so far as it relates to the Balance Sheet of the state of affairs as at **31.03.2021.**

   (b) In so far as it relates to the Income and Expenditure A/c of the excess of Income over the expenditure of the year Ended on that date.

PLACE : UJJAIN (M.P.)

DATED : 25 JAN 2022

UDIN - 22537540ADEBRR7276

CHARTERED ACCOUNTANT

For : SRAM & Co.
Chartered Accountants

PARTNER

ANNEXURE "B"

REVISED ABSTRACT SHEET FOR REPORTING ON AUDIT PARAS FOR FINANCIAL YEAR 2020-21

Name of ULB : **NAGAR PARISHAD LOHARDA DIST. DEWAS**
Name of Auditor : **S R A M & Co., Chartared Accountant**

Sr. No.	Parameters	S.No.	Description	Observation in Brief	Suggestions
1	AUDIT OF REVENUE	(i)	The auditor is responsible for of revenue from various sources.	Revenue receipt checked as Nagar Parishad put up to us.	Receipts amount found correct.
		(ii)	He is also responsible to check the revenue receipts from the counterfies of receipt books and verify that the money received is duly deposited in respective bank account.	Some time the collected amount were not deposited in same day or next day, same was deposited in bank 2nd or 3rd day.	Amount of receipts deposited on the same day or next day.
		(iii)	Percentage of revene collection increase/decrease in various heads in property tax, Samekit Kar, Shiksha Upakar Nagariya Vikasa Upkar and other tax, compared to previous year shall be part of report	The same was show in annexure "C"	Growth of recovery of taxes is good and appreciateble, but over all recovery is unsatisfactory.
		(iv)	Dealy betyond 2 working days shall be immediately brought to the notice of Commissioner/CMO	It is conform by us and same was found correct,same was knowledge in CMO.	Rigth now such banks collect daily collection in evening hours, so CMO open bank account in bank.
		(v)	The entries is cash book shall be verified	Checked and verified by us.	It is to suggest the amount of receipt entered in cash book properly
		(vi)	The auditor shall specifically mention in the report, the revenue recovery aginst the quarterly and monthly targets. Any lapses is revenue recovery shall be part of the report.	During the audit it is observed that there is no monthly and quarterly revenue recovery target is available from the nagar Parishad.	It is to suggest that monthly and quarterly recovery target is to fixed for staff and give reward \ incentive for his achivement of target.

M/S. SRAM & CO. UJJAIN CHARTERED ACCOUNTANTS

		(vii)	The auditor shall verify the interest income from FDR's and verify that interest income is dely and timely accounted for in cash book.	It is observed that interest income from FDR not taken yearly in cash book, at the time of maturity of FDR it is entered in cash book.	It is to sugget that Yearly Interest certificate collect from resepective bank and entered the amount of Interest 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, any case found during the audit	
2	**AUDIT OF EXPENDITURE**	(i)	The auditor is responsible for audit of expenditure under all the schemes.	Expenditure under all schemes and other expenses are verified as per cash book and vouchers which is produce before us.	it is suggests that schemes expenditure goes over from the available amount, which is shown as expenditure by ULB his own fund.
		(ii)	He is also responsible for cheking the entries in cash book and verifying them from relevant vouchers.	All entries check with voucher which is produce before us.	
		(iii)	He should also check monthly balances of the cash book and guide the accountant to rectify errors, in any	No, any case found during the audit	It is also suggest that opening balance in the cash book taken from the previous year cash book closing balance.
		(iv)	He shall be varify 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 Com,missionery/CMO.	during the audit it is observed that in some one or two scheme fund is limited but expenditure gone out of limit	it is suggests that schemes expenditure goes over from the available amount, which is shown as expenditure by ULB his own fund.
		(v)	He shall also verify that the expenditure is accordance with the guldelines, directives acts and rules issued by Government of India/State Government.	All expepnditure is made accordance with the guideline which is diective as per and act and rules of govt of india \ state Government.	

M/S. SRAM & CO. UJJAIN CHARTERED ACCOUNTANTS

		(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.	All the sanctions were appropriate and as per the Imanner prescribed by the governing authority of Nagar Parishad.	
		(vii)	All the case 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.	All the sanctions were appropriate and as per the Imanner prescribed by the governing authority of Nagar Parishad.	
		(viii)	The auditor shall be resposible for verification of scheme project wise Utitization Certificates (UC's) UC's shall be tallied with the income & expenditure records and creation of fixed Asset.	Project wise grant received and its Utilization Certificates during the financial year found correct.	It is to suggest that Fixed Assets Register were made properly
3	AUDIT OF BOOKING KEEPING	(i)	The auditor is responsible for audit of all the books of accounts as well as stores.	All the Books of Accounts as well as stores verified as produce before us,	It is to suggest that cash book maintained as double entry system and entry in cash book entered properly.
		(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 broght to the notice of Commissioner/CMO.	All the Books of Accounts & stores except the attandence register are maintained as per accounting rules applicable to urban local bodies, No discrepancy found	

M/S. SRAM & CO
CHARTERED ACCOUNTANTS

		(iii)	The auditor shall verify advance register and see that all the advnces are timely recovered accrding to the conditions of advances. All the cases of non recovery shall be specifically mentioned in audit report.	Advance and other register verified by as produce, all the advances are recovered timely.	
		(iv)	Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned. If bank reconciliation statements are not prepard, the auditor will help in the prepartion of BRS.	Bank reconcilation statement (BRS) were not prepared by Nagar Parishad .We prepare all Bank Reconciliation statements. It is also found that in some account opening balance diff. observed, same was not cleared.	It to suggest that Accountant of Nagar Parishad Bank reconciliatin statement prepare as monthly basis and if any dought in reconciliation, we are help every time.
		(v)	He Shall be responsible for verifying the entries in the Grant register. The receipts and payments of grant shall be duly verifited from the entries in the cash book.	During the audit Grant register not verify by us, because same was not produce to us for verification, it is also observed that Grant in aid taken in books but head not found.	It is to suggest that if same was not maintained by nagar Parishad , therefore it is maintained next time and all necessary entry made in register.
		(vi)	The audior shall verify the fixed asset register from other recods and discrepancies shall be brought to the notiece of Commissioner/CMO.	Fixed Assets register is not maintained by Nagar Parishad therefore we couldn't verify	It is suggests that Fixed assets register maintained properly, all asstes were entered in register as well as CWIP , if any asstes is converted from CWIP to asstes were tranfer entey made in register
		(vii)	The auditor shall reconcile the accounts of receipt and payments especially for project funds.	The accounts of receipts & Payment including project for project fund are duly reconciled	
4	**AUDIT OF FDR**	(i)	The auditor is reponsible for audit of all Fixed deposits and term deposits.	We have audited all the fixed deposits and other deposits.	

		(ii)	It shall be ensured that proper records of FDR's are maintained and all renewals are timely done.	Proper records for the same are maintained but renewals are timely done.	
		(iii)	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.	No, any case found during the audit	
		(iv)	Interest earned on FDR/TDR shall be verified from entries in the cash book.	All such entries were duly verified from cash book.	It is to sugget that Yearly Interest certificate collect from resepective bank and entered the amount of Interest in cash book
5	**AUDIT OF TENDERS/BIDS**	(i)	The auditor is reponsible for audit of all tenders/bids invited by the ULB's.	All the tenders/bids invted by the ULB's have been audited by us.	
		(ii)	He Shall check whether competitive tendering procedures are followed for all bids.	competitive tendering procedures were followed for all the bids.	
		(iii)	He shall verify the recepts of tender fee/bid processing guarntee both during the construction and maintenance period.	The receipts of tender fee\bids processing fess\ performance guarantee both during the consturction & maintainance period were duly verified by us.	
		(iv)	The bank guarantees, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing bank.	No, any case found during the audit	
		(v)	The conditions of BG's shall also be verified any BG with any such conditions which is against the interest of the ULB shall be verified and brought to the notice of Commissioner/CMO.	No, such case was noticed.	

M/S. SRAM & CO. CHARTERED ACCOUNTANTS UJJAIN

		(vi)	The case 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.	All the contact closures were verified	
6	**AUDIT OF GRANT & LOAN**	(i)	The auditor is reponsible for audit of grant by Central Government and its utilazation.	We have audited the grant given by Central Government & State Government.	
		(ii)	He is responsible for audit of grant received fom State Government and its Utilization.	They all were appropriate recorded & utilized as per the rules & regulations made fro Urban local bodies.	
		(iii)	He shall perform and loans provided for phtysical infrastrucure and is Utilizations During this auditor shall specificallt comment on the revenve mechanism i.e. whether the asset created out of the loan has generate the descied revenue of not. He shall also comment on the possible reasons for not generation of revenue.	No such loan taken by Nagar Parishad	
		(iv)	The auditor shall specifically point out any diversion of fubnds from capital receipts/grants/loans to revenue expenditure and from one scheme/project to another.	No any case found during the audit.	
7	**INCIDENCES RELATING TO DIVERSION OF FUINDS FROM CAPITAL RECEPTS/GRANT/LOANS TO REVENUE NATURE EXPENDITURE AND FROM ONE SCHEME/PROJECT TO ANOTHER**				
8	**ANY OTHER**	a)	Percentage of Revenue Expenditure,(Extablishment Salary,	99.25%	

M/S. SRAM & CO. CHARTERED ACCOUNTANTS

			Operation & Maint.) with respect to Revenue Receipts (Tax and non		
		b)	Percentage of Capital Expenditure with respect to Total Expenditure	3.56%	

Seal & Signature of Auditor

For : SRAM & Co.
Chartered Accountants

PARTNER

ANNEXURE "C"

REVISED ABSTRACT SHEET FOR REPORTING ON AUDIT PARAS FOR FINANCIAL YEAR 2020-21

Name of ULB : **NAGAR PARISHAD KARNAVAD DIST. DEWAS**
Name of Auditor **: S R A M & Co., Chartered Accountant**

Sr. No.	Parameters	Description			Observation in Brief	Suggestions
1	Audit of Revenue					
राजस्व कर वसूली		Receipts in Rs.				
		Year 2019-20	Year 2020-21	% of Growth		
(i)	सम्पत्तिकर	196287.00	156570.00	-20.23	Growth not found in Recovery	Recovery rate less than previous year
(ii)	समेकित कर	324120.00	132782.00	-59.03	Growth not found in Recovery	Recovery rate less than previous year
(iii)	नगरीय विकास उपकर	265449.00	23735.00	-91.06	Growth not found in Recovery	Recovery rate less than previous year
(iv)	शिक्षा उपकर	4964.00	7954.00	60.23	Growth found in Recovery	Recovery rate must be maintained
	कुल योग	**790820.00**	**321041.00**	**-110.09**		
गैर राजस्व वसूली						
(i)	भवन भूमि किराया	0.00	0.00	#DIV/0!		
(ii)	जल उपभोक्ता प्रभार	302070.00	257210.00	-14.85	Growth not found in Recovery	Recovery rate less than previous year
(iii)	ठोस अपशिष्ट प्रबंधन	0.00	0.00	#DIV/0!		
(iv)	अन्य कर/शुल्क	0.00	287739.00	#DIV/0!	Previous year recovery data not fou	we are unable to comments on recovery ratio rate
	कुल योग	**302070.00**	**544949.00**	80.40		
	महायोग	**1092890.00**	**865990.00**	-20.76		Over all Recoery rate unsatisfied
2	**Audit of Expenditure**	The voucher files are properly maintained by nagar parishad and the expenditure made are properly sanctioned.			In some of the instances tax rates are not properly charged by the parishad, further due to totalling errors in the bills excess payment has been observed.	The municipality should cut out the worthless expenditures like over advertisements in newspaper than the occasion demands & Conveyance by public transport should be encouraged.
3	**Audit of Book Keeping**	The nagar parishad has properly maintained books of accounts, and records related to daily transactions.			The municipality is following cash basis of accounting which is not prescribed as per MPMAM guidelines.	Double entry system accounting system should be adopted by the municiplity

M/S SRAM & CO. UJJAIN CHARTERED ACCOUNTANTS

4	**Audit of FDR**	Nagar Parishad has made investment in FDR	Interest Certificates from bank should be collected in order record correct interest amount for the year.	Separate Register for FDR should be maintained mentioning the due date of each FDR.
5	**Audit of Tenders/Bids**	Competative Tendering procedures are followed by nagar parishad.	While vouching the Tender/Bids files it was observed that the evidence proofs such as PAN card, Firm Registration Certificate, Tax Returns of the assesse were not self-certified nor certified by	Income Evidence Proof & other documents should be accepted which are certified by the Chartered Accountant, so that authenticity can verified.
6	**Audit of Grants & Loans**	The records related to grants receipts and payments are properly maintained by nagar parishad.	The grants received by nagar parishad is through proper channel and the payments are made by the municipality for the purpose for which the same is provided by	Municipality should enquire on timely basis for clarifying the head under which the grants are provided by the government.
7	**Any diversion of funds from Capital receipts/ Grants/ Loans to Revenue Nature Expenditure and from one scheme/ project to another**	We didn't came across any such diversion of fund.	We didn't came across any such diversion of fund.	We didn't came across any such diversion of fund.
8	**Any Other**			
	a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.	Revenue receipts as mentioned Rs. 117099428/- & Revenue Exp. as mentioned Rs. 116218792.75/- Therefore percentage as required = 99.25% (116218792.75/117099428)*100	The revenue expenditure of the nagar parishad as compared to the revenue receipts seems to be tremendously high.	The nagarparishad should concentrate on more revenue generation so as to fulfill its excessive revenue expenditure and will not have to excessively rely on compensations and grants from government.
	b) Percentage of Capital Expenditure with respect to Total Expenditure	Capital Expenditure Incurred Rs 4293723.72/- & Total Expenditure Incurred Rs 120512516.47/- Therefore percentage as required = 3.56% (4293723.72/120512516.47)*100	Capital Expenditure work is in progress	Nil

Seal & Signature of Auditor

M/S. SARAF & CO. CHARTERED ACCOUNTANTS

NAGAR PARISHAD LOHARDA

LOHARDA DIST DEWAS (M.P.)

BALANCE SHEET AS ON 31.03.2021

LIABILITIES		AMOUNT	ASSETS		AMOUNT
FUND		57860873.16	**FIXED ASSETS**		
Op.Bal	56980237.91		CC Road	107820.00	
ADD: Surplus D.T.Y.	880635.25		Computer	256938.00	
			Nirman Work	504079.72	
CURRENT LIABILITIES			Vehicle	1761932.00	
Amanat	5500.00		Furniture	514700.00	
GIS	12030.00		Printer	95561.00	
GPF	104253.00		Toilet Nirman	1571152.00	4812182.72
Parivar Kalyan	18510.00		**HUNDCO LOAN PAYMENT**		106241.00
Professional Tax	6187.00	146480.00	FDR		45000000.00
			CLOSING BAL.		
			Cash	13408.00	
			Bank 23262	54720.00	
			BOI 2729	594895.65	
			HDFC 5592	4325.30	
			HDFC 804	5056390.00	
			ICICI 8818	1461645.00	
			NJGB 2368	2603.64	
			HDFC 6741 PMAY	54966.30	
			PMAY Union Bank 11489	49430.95	
			SBI 0095	210481.52	
			SBI 3345	14382.10	
			UBI 11346	168098.27	
			UBI 844	403582.71	8088929.44
TOTAL		**58007353.16**	**TOTAL**		**58007353.16**

PLACE : UJJAIN (M.P.)

AS PER OUR REPORT ON EVEN DATE

DATED : 25 JAN 2022

For : SRAM & Co.
Chartered Accountants

PARTNER

NAGAR PARISHAD LOHARDA
LOHARDA DIST DEWAS (M.P.)
INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31.03.2021

PARTICULARS	AMOUNT	PARTICULARS		AMOUNT
ESTABLISHMENT EXP		**INTEREST**		564179.00
7 th Pay Arrear	33017.00			
Arrear	69657.00	**GRANT RECEIVED**		
EPF Employer Contribution	179046.00	15 th Finanace	8217000.00	
Salary	11195281.00	Fire Vehicle Grant	1875000.00	
Daily Wages	188865.00	Chungi Kshtipurti	7812512.00	
		Vidhayak Nidhi	412000.00	
REPAIR & MAINTAINANCE EXP		PMAY	78000000.00	
Bonundry Wall	9000.00	National Safai Karmchari	4319316.00	
Computer	33719.00	Other Grant	13129431.00	
Damar Sadak	14000.00	Swachhta Mission	1904000.00	115669259.00
Repair Maintainance	575503.00			
Vehicle	84124.00	**TAX INCOME**		
OTHER EXPENSES		Education Upkar	6812.00	
		Education Upkar Arrear	1142.00	
		Nagriya Upkar Arrear	5786.00	
Antyesthi Sahayata	15000.00	Nagriya Upkar	17949.00	
Audit Fees	41300.00	Samekit Kar Arrear	43982.00	
Bank Charges	2020.75	Samekit Kar	88800.00	
Budget Exp	15600.00	Sampatti Kar Arrear	35428.00	
Cleaning Exp	157486.00	Sampatti Kar	121142.00	
C M Adiwasi Vikas Yojna	3030868.00	Water Tax Arrear	40950.00	
Consultancy Fees	10000.00	Water Tax	216260.00	578251.00
Covid Exp	237386.00			
Diesel Exp	875510.00	**OTHER INCOME**		
DSC Exp	19000.00	Tanker Rent	27930.00	
Dustbin Exp	46695.00	Avedan Shulk	540.00	
Electricity Exp	4057416.00	Anugyapti Shulk	5000.00	
E Nagar Palika Exp	231073.00	Bazar Baithak	11990.00	
Fire Vehicle Exp	642510.00	Bhwan Nirman Anugyapti	99000.00	
Furniture Exp	49455.00	Birth Certificate	20.00	
Hand Pump Exp	98767.00	Death Certificate	40.00	
Internet Exp	28390.00	Dukan Challan income	6000.00	
Jal Praday Exp	2336478.00	Karmkar Mandal Shulk	360.00	
JCB Work	143650.00	Mask Challan	2620.00	
Kachra Gadi Exp	22850.00	Milan Shulk	135.00	
Khadyan Samagri	33610.00	Misc Income	109996.00	
Legal Exp	3000.00	Moka Nirikshan Shulk	3900.00	
Misc. Exp	22130.00	Nal Connection	5000.00	
National Festival	40035.00	Namantran Shulk	12270.00	
News Paper Exp	26800.00	Other Receipt	898.00	
Nirman Samagri	121935.00	Praman Patra Shulk	290.00	
Office Exp	1400.00	Surcharge	1750.00	287739.00

M/S. SRAM & CO. UJJAIN CHARTERED ACCOUNTANTS

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
Online Work	253020.00		
Painting Exp	78780.00		
Payjal Exp	177554.00		
Photocopy	8759.00		
PMAY Hitgrahi	81143800.00		
Printing Exp	41435.00		
Refreshment Exp	24415.00		
Sambal Yojna	10000.00		
Stationery Exp	135293.00		
Swatchhta Mission	6262389.00		
Swatchhta Samagri	2141703.00		
Telephone Exp	653.00		
Tent Exp	63895.00		
Tractor Exp	2800.00		
Travelling Exp	3710.00		
Vehicle Rent	320040.00		
Vidhak Nidhi Swetchhtaundan	42000.00		
Wages	88500.00		
Water Exp	727470.00		
SURPLUS D.T.Y.	880635.25		
TOTAL	**117099428.00**	**TOTAL**	**117099428.00**

PLACE : UJJAIN (M.P.)

AS PER OUR REPORT ON EVEN DATE

DATED : 25 JAN 2022

For : SRAM & Co.
Chartered Accountants

PARTNER

NAGAR PARISHAD LOHARDA
LOHARDA DIST DEWAS (M.P.)

RECEIPTS & PAYMENTS A/C FOR THE YEAR ENDED ON 31.03.2021

PARTICULARS		AMOUNT
OPENING BAL.		
Cash	0.00	
Bank 23262	0.00	
BOI 2729	218143.25	
HDFC 5592	19468.30	
HDFC 804	1887175.00	
ICICI 8818	0.00	
NJGB 2368	2572.64	
HDFC 6741 PMAY	2003833.30	
PMAY Union Bank 11489	62588.85	
SBI 0095	2737504.24	
SBI 3345	4080736.10	
UBI 11346	21497.12	
UBI 844	322019.11	11355537.91
INTEREST		**564179.00**
GRANT RECEIVED		
15 th Finanace	8217000.00	
Fire Vehicle Grant	1875000.00	
Chungi Kshtipurti	7812512.00	
Vidhayak Nidhi	412000.00	
PMAY	78000000.00	
National Safai Karmchari (	4319316.00	
Other Grant	13129431.00	
Swachhta Mission	1904000.00	115669259.00
TAX INCOME		
Education Upkar	6812.00	
Education Upkar Arrear	1142.00	
Nagriya Upkar Arrear	5786.00	
Nagriya Upkar	17949.00	
Samekit Kar Arrear	43982.00	
Samekit Kar	88800.00	
Sampatti Kar Arrear	35428.00	
Sampatti Kar	121142.00	
Water Tax Arrear	40950.00	
Water Tax	216260.00	578251.00

PARTICULARS	AMOUNT
ESTABLISHMENT EXP	
7 th Pay Arrear	33017.00
Arrear	69657.00
EPF Employer Contribution	179046.00
Salary	11195281.00
Daily Wages	188865.00
REPAIR & MAINTAINANCE EXP	
Bonundry Wall	9000.00
Computer	33719.00
Damar Sadak	14000.00
Repair Maintainance	575503.00
Vehicle	84124.00
OTHER EXPENSES	
Antyesthi Sahayata	15000.00
Audit Fees	41300.00
Bank Charges	2020.75
Budget Exp	15600.00
Cleaning Exp	157486.00
C M Adiwasi Vikas Yojna	3030868.00
Consultancy Fees	10000.00
Covid Exp	237386.00
Diesel Exp	875510.00
DSC Exp	19000.00
Dustbin Exp	46695.00
Electricity Exp	4057416.00
E Nagar Palika Exp	231073.00
Fire Vehicle Exp	642510.00
Furniture Exp	49455.00
Hand Pump Exp	98767.00
Internet Exp	28390.00
Jal Praday Exp	2336478.00
JCB Work	143650.00
Kachra Gadi Exp	22850.00
Khadyan Samagri	33610.00
Legal Exp	3000.00
Misc. Exp	22130.00
National Festival	40035.00
News Paper Exp	26800.00
Nirman Samagri	121935.00
Office Exp	1400.00
Online Work	253020.00
Painting Exp	78780.00
Payjal Exp	177554.00
Photocopy	8759.00

PARTICULARS		AMOUNT	PARTICULARS		AMOUNT
OTHER INCOME			PMAY Hitgrahi		81143800.00
Tanker Rent	27930.00		Printing Exp		41435.00
Avedan Shulk	540.00		Refreshment Exp		24415.00
Anugyapti Shulk	5000.00		Sambal Yojna		10000.00
Bazar Baithak	11990.00		Stationery Exp		135293.00
Bhwan Nirman Anugyapti	99000.00		Swatchhta Mission		6262389.00
Birth Certificate	20.00		Swatchhta Samagri		2141703.00
Death Certificate	40.00		Telephone Exp		653.00
Dukan Challan income	6000.00		Tent Exp		63895.00
Karmkar Mandal Shulk	360.00		Tractor Exp		2800.00
Mask Challan	2620.00		Travelling Exp		3710.00
Milan Shulk	135.00		Vehicle Rent		320040.00
Misc Income	109996.00		Vidhak Nidhi Swetchhtaundan		42000.00
Moka Nirikshan Shulk	3900.00		Wages		88500.00
Nal Connection	5000.00		Water Exp		727470.00
Namantran Shulk	12270.00				
Other Receipt	898.00		**FIXED ASSETS**		
Praman Patra Shulk	290.00		CC Road	107820.00	
Surcharge	1750.00	287739.00	Computer	196938.00	
			Nirman Work	504079.72	
CURRENT LIABILITIES			Vehicle	1711932.00	
Amanat	5500.00		Printer	95561.00	
GIS	12030.00		Toilet Nirman	1571152.00	4187482.72
GPF	104253.00				
Parivar Kalyan	18510.00		HUNDCO LOAN PAYMENT		106241.00
Professional Tax	6187.00	146480.00			
			CLOSING BAL.		
			Cash	13408.00	
			Bank 23262	54720.00	
			BOI 2729	594895.65	
			HDFC 5592	4325.30	
			HDFC 804	5056390.00	
			ICICI 8818	1461645.00	
			NJGB 2368	2603.64	
			HDFC 6741 PMAY	54966.30	
			PMAY Union Bank 11489	49430.95	
			SBI 0095	210481.52	
			SBI 3345	14382.10	
			UBI 11346	168098.27	
			UBI 844	403582.71	8088929.44
TOTAL		**128601445.91**	**TOTAL**		**128601445.91**

PLACE : UJJAIN (M.P.)

DATED : 25 JAN 2022

AS PER OUR REPORT ON EVEN DATE

For : SRAM & Co.
Chartered Accountants

PARTNER

Nagar Palika Parishad, Loharda

Bank 23262

BALANCE AS PER BANK	54720.00
BALANCE AS PER CASH BOOK	54720.00

BOI 2729

BALANCE AS PER BANK	594895.65
BALANCE AS PER CASH BOOK	594895.65

HDFC 5592

BALANCE AS PER BANK	4325.30
BALANCE AS PER CASH BOOK	4325.30

HDFC 804

BALANCE AS PER BANK	5056390.00
BALANCE AS PER CASH BOOK	5056390.00

ICICI 8818

BALANCE AS PER BANK	1461645.00
BALANCE AS PER CASH BOOK	1461645.00

NJGB 2368

BALANCE AS PER BANK	2603.64
BALANCE AS PER CASH BOOK	2603.64

HDFC 6741 PMAY

BALANCE AS PER BANK	54966.30
BALANCE AS PER CASH BOOK	54966.30

M/S. SKAM & CO. UJJAIN CHARTERED ACCOUNTANTS

PMAY Union Bank 11489

BALANCE AS PER BANK	49430.95
BALANCE AS PER CASH BOOK	49430.95

SBI 0095

BALANCE AS PER BANK	210481.52
BALANCE AS PER CASH BOOK	210481.52

SBI 3345

BALANCE AS PER BANK	14382.10
BALANCE AS PER CASH BOOK	14382.10

UBI 11346

BALANCE AS PER BANK	168098.27
BALANCE AS PER CASH BOOK	168098.27

UBI 844

BALANCE AS PER BANK	403582.71
BALANCE AS PER CASH BOOK	403582.71

M/S. SRAM & CO.
UJJAIN
CHARTERED ACCOUNTANTS