



NPJS & ASSOCIATES

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INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of NAGAR NIGAM CHHINDWARA

1. Report on the Financial Statements

We have audited the accompanying financial statements of NAGAR NIGAM CHHINDWARA ("the ULB"), which comprise the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet for the year then ended, and other explanatory information.

2. Management's Responsibility for the Financial Statements

The ULB's Management is responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the ULB in accordance with the provisions of Municipal Corporation Act, 1956 and accounting principles generally accepted in India, including the Municipal Accounting Manual ("the Manual") and Accounting Standards applicable to the Urban Local Bodies. This responsibility also includes maintenance of adequate accounting records in accordance with the Municipal Accounting Manual for safeguarding of the assets of the ULB and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

3. Auditor's Responsibility

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

We have taken into account the Municipal Accounting Manual, the accounting and auditing standards and matters which are required to be included in the audit report



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as per the letter issued by Directorate, Urban Administration & Development, M.P., Bhopal in this regard. The Commissioner has not directed us to perform audit of any other section in h s office in addition to the above scope.

We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the ULB's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the ULB's officers, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

4. Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the report attached below, the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet annexed to this report give true and fair view of financial transactions affected by ULB and recorded these transactions in cash book for the financial year ending as on 31st March, 2021.

5. Basis for Qualified Opinion

The details which form the basis of qualified opinion are reported in the Annexure 1 and Annexure 2 annexed to this report.

Commissioner
Nagpur Municipal Nigam
C.A. (11/21)





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6. Emphasis of Matters

We draw attention to the following matters reported in Annexure - 2, annexed to this report.

- Accounts prepared as per the Manual in lieu of accounting standards for local bodies as issued by Institute of Chartered Accountants of India.
- Revenue department's records related to recovery of revenue taxes and other revenue dues has minor differences with accounting records maintained by accounting department.
- Non-maintenance or incomplete registers as prescribed under manual and mentioned at point 3 of annexure 2.
- Non-availability of details related with Tenders.

Our opinion is not modified in respect of these matters.

7. We further report that:

- We have sought and, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- Except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, in our opinion proper books of account as required by Municipal Accounting Manual have been kept by the ULB so far as appears from our examination of those books.
- The Receipt & Payment Account, Income & Expenditure Account and Balance Sheet deal with by this Report are in agreement with the books of account;
- Except for the matter described in the Basis for Qualified Opinion paragraph above, the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet comply with the Municipal Accounting Manual and Accounting Standards applicable to the Urban Local Bodies.
- The matter described in the Basis for Qualified Opinion paragraph above, in our opinion, may have an adverse effect on the functioning of the ULB.
- The qualification relating to the maintenance of accounts and other matters connected therewith are as stated in the Basis for Qualified Opinion paragraph above.



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- g) With respect to the adequacy of the internal financial controls over financial reporting of the ULB and the operating effectiveness of such controls, refer to our separate Report in 'Annexure 1'.


Date: 30/09/2021

UDIN: 21421786AAAABE9883


Commissioner
Nagar Palik Nigam
Chhindwara (M.P.)

For NPJS & Associates
Chartered Accountants




CA Jitendra Singh
(Partner)
MRN - 421786



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Annexure '1'

Report on Internal Financial Controls over Financial Reporting

1. Report on the Internal Financial Controls of the ULB ("the ULB")

We have audited the internal financial controls over financial reporting of NAGAR NIGAM CHHINDWARA ("the ULB") as of March 31, 2021 in conjunction with our audit of the financial statements of the ULB for the year ended on that date.

2. Management's Responsibility for Internal Financial Controls

The ULB's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the ULB. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to ULB's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required in accordance with the Municipal Corporation Act, 1956 including the Municipal Accounting Manual and accounting principles generally accepted in India applicable to the Urban Local Bodies.

3. Auditors' Responsibility

Our responsibility is to express an opinion on the ULB's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the Guidance Note") and the Standards on Auditing, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.



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Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion on the ULB's internal financial controls system over financial reporting.

4. Meaning of Internal Financial Controls Over financial Reporting.

A ULB's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A ULB's internal financial control over financial reporting includes those policies and procedures that

- a) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the ULB;
- b) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the ULB are being made only in accordance with authorizations of management and officers of the ULB; and
- c) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the ULB's assets that could have a material effect on the financial statements.



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5. Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over *financial reporting to future periods are subject to the risk that the internal financial* control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

6. Qualified opinion

According to the information and explanations given to us and based on our audit, the following material weaknesses have been identified as at March 31, 2021:

- a) The ULB did not have an appropriate internal financial control system over financial reporting since the internal controls adopted by the ULB did not adequately consider risk assessment, which is one of the essential components of internal control, with regard to the potential for fraud when performing risk assessment
- b) The ULB did not have an appropriate internal control system for tax and user charges collection, tax demand evaluation, which could potentially result in the ULB recognizing revenue without establishing reasonable certainty of ultimate collection.
- c) The ULB did not have an appropriate internal control system for inventory with regard to receipts, issue for production and physical verification. Further, the internal control system for identification and allocation of overheads to inventory was also not adequate. These could potentially result in material misstatements in the ULB's trade payables, consumption, inventory and expense account balances.
- d) The ULB did not have an appropriate internal control system for fixed asset with regard to purchase, construction, transfer and physical verification. Further, the internal control system for identification and allocation of overheads to fixed asset was also not adequate. These could potentially result in material misstatements in the ULB's grants,



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payable to contractors, tax and other statutory dues, fixed assets, capital work in process and accumulated depreciation account balances.

A 'material weakness' is a deficiency, or a combination of deficiencies, in internal financial control over financial reporting, such that there is a reasonable possibility that a material misstatement of the ULB's annual or interim financial statements will not be prevented or detected on a timely basis.

In our opinion, because of the effects/possible effects of the material weaknesses described above on the achievement of the objectives of the control criteria, the ULB has not maintained adequate internal financial controls over financial reporting and such internal financial controls over financial reporting were not operating effectively as of March 31, 2021 based on the criteria established by the ULB.

We have considered the material weaknesses identified and reported above in determining the nature, timing, and extent of audit tests applied in our audit of the March 31, 2021 financial statements of the ULB, and these material weaknesses do not affect our opinion on the financial statements of the ULB.

Date: 30/09/2021


Commissioner
Nagar Palik Nigam
Chhindwara (M.P.)



For NPJS & Associates
Chartered Accountants


CA Jitendra Singh
Partner

MRN - 421786



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Annexure '2'

The Annexure referred to in paragraph 5 & 6 of Our Report:

1. Audit of Revenue

- 1) The auditor is responsible for audit of revenue from various sources.

We have verified the revenue from various sources which was recognized and entered in the books of account produced before us for verification except the income shown under head "1854001-Other Income" for which no explanation were provided by the ULB.

- 2) He is also responsible to check the revenue receipts from the counter files of receipt book and verify that the money receipt is duly deposited in respective bank account.

The counter foils or revenue receipts were made available to us for verification. It was informed to us that the revenue/tax collector/officer directly deposits the amount collected with main cashier at the cash counter, who in turn deposit this amount directly to the bank account. A register is being maintained by revenue/tax collector/officer from which collected amount move into cashier cash book. A detailed statement containing outstanding demand and tax collected during the year was provided to us by the concerned department duly certified by the concerned officer.

- 3) Percentage of revenue collection increase or decrease in various heads in property tax, samekitkar, shikshaupkar, nagriyavikasupkar, and other tax compared to previous year shall be part of report.

Details are given in Annexure C attached to this report.

- 4) Delay beyond 2 working days shall be immediately brought to the notice of commissioner.

No such instances were noticed during the test check of entries conducted by us except the circumstances like public holidays, government or local holidays etc.



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5) The entries in Cash book shall be verified.

We have verified the entries in cash book on test check basis and no major discrepancy was noticed by us. However due to quantum of transactions and

noticed by us. *1) Absolute assurance on the entries*
book should



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Records and registers related to Water Tax & Shop Rent were not made available to us. Hence, same could not be commented upon.

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

We have verified the interest income from FDR's and noticed that interest income is recognised in books of accounts on accrual basis.

- 8) The case where, the investments are made on lesser interest rates shall be brought to the notice of the Commissioner/CMO.

All FDR's have been verified as provided to us & were in the possession of ULB. Detail of the same is provided in sub point 3 of point 4.

2. Audit of Expenditure:

- 1) The auditor is responsible for audit of expenditure under all the schemes.

We have verified the expenditure under various heads which was recognized and entered in the books of account produced before us for verification, except expenses/payments made under the head "2808002 other expenses" for which ULB has not provided any explanation to us.

- 2) He is also responsible for checking the entries in cash book and verifying them relevant vouchers.

We have verified the entries in cash book on test check basis which were supported by relevant vouchers/note sheets. However, considering the bulk quantum of entries and the weak internal control procedures, the discrepancies in the entries of cash book cannot be ruled out. Test checked vouchers revealed below mentioned instances.

V.no.	Name of the party/Purpose	Amount	Remarks
420	Invoice relates to contractor	2,14,195.00	No Signature found on Running bill of Contractor
421	Invoice relates to contractor	3,09,371.00	No Signature found on Running bill of Contractor

- i. We have found that GST TDS on some of the payments made to parties were not deducted as follows:




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V.no.	Name	Amt.
1451	Shubh Arts (tenders)	29,893.00
2563	Shubh Arts (tenders)	16,300.00
2593	Shubh Arts (tenders)	6,505.00
2593	Shubh Arts (tenders)	7,000.00
45724/6447	Shubh Arts (tenders)	99,239.00
3796	Shubh Arts (tenders)	49,923.00
3930	Shubh Arts (tenders)	49,980.00
	Shubh Arts (tenders)	99,926.00
Reco	Shubh Arts (tenders)	50,000.00
	Total	4,08,766.00
	Rahul Traders	98,100.00
246	Rahul Traders	98,859.00
582	Rahul Traders	83,694.00
809	Rahul Traders	76,510.00
PFMS	Rahul Traders	90,495.00
1078	Rahul Traders	85,500.00
1408	Rahul Traders	93,000.00
1908	Rahul Traders	82,750.00
2404	Rahul Traders	99,412.00
2862	Rahul Traders	2,84,160.00
3889	Rahul Traders	7,60,482.00
	Total	18,52,962.00

ii. There were no payments made for the royalty during the year.


Commissioner
Nagar Palik Nigam
Chhindwara (M.P.)





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- 3) He should also check monthly balance of the cash book and guide the accountant to rectify errors, if any.

No issue of any difference in test check totalling amount was noticed in course of our verification.

- 4) 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 the Commissioner.

Details relating to deviation of expenditure, if any, of particular scheme is specified at sub point 4 of point 6.

- 5) He shall also verify that the expenditure is accordance with the guideline, directives, acts and rules issue by Government of India/ State Government.

As explained to us, ULB follows the necessary guidelines, directives, acts and rules issued by Government of India and State Government. However, ULB didn't provided such directives with written confirmation and hence it was not possible for us to verify the expenditures in accordance with such guidelines etc.

- 6) 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 the expenditure on test check basis and it was found that such expenditure were duly supported by financial and administrative sanctions accorded by competent authority.

- 7) All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit. Non- compliance of audit paras shall be brought to the notice of Commissioner.

No such instances were noticed during the test check of such entries conducted by us.


Commissioner
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- 8) The auditor shall be responsible for verification of scheme wise/ project wise Utilization Certificate (UC's). UC's shall be tallied with the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet and creation of Fixed Asset.

Utilization certificates of various schemes for verification of scheme wise project/ wise Utilization Certificate (UCS) were provided to us by the ULB and found to be appropriate.

We are unable to verify the details of capitalization of expenditure since there is neither any proof available nor completion of work from respective department. There is no cross check mechanism exist to ensure the completion of project except payment of final bill. It is suggested that a proper internal control system should be framed to identify the fixed asset and its recognition in fixed asset register and books of account of the ULB.

During the year, all the CWIP were transferred to fixed assets except Waterways & Drain & CC Road repairing. We have not found documentary evidence to substantiate the same. CWIP related to Model road and Railway flyover were as it is and no amount has been transferred to fixed assets during the year.

- 9) He shall verify that all temporary advances of other than employees have been fully recovered.

Details regarding temporary advances were not provided to us by the ULB and hence we cannot comment on the same.

3. Audit of Book Keeping

- 1) The auditor is responsible for audit of the books of accounts as well as stores. As per the information and explanation provided to us by the management of the ULB and on perusal of books of accounts, it was noticed by us that the ULB has not maintained Fixed Asset Registers, Register of Advances to employees, Advance Registers, Register of Advances to Contractors, Register of Settlement of Contractor / Supplier Bills as prescribed under MP MAM.



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- 2) He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to the Urban local Bodies. Any discrepancies shall be brought to the notices of Commissioner.

Registers related to stores were provided to us and entries were verified on test check basis. As per the register maintained there was no closing balance at year end. The items related to stores were issued to respective department during the year.

- 3) The auditor shall verify advance register and see that all the advance to employees are timely recovered according to the condition of advance. All the case of non-recovery shall be specifically mentioned in audit report.

As per the information and explanation provided to us by the management of the ULB, no specific condition related to advances are placed. Hence, it is not possible for us to verify the cases of timely recovery of advances, if any.

- 4) Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned. If bank reconciliation Statement are not prepared the auditor will help in the preparation of BRS's

Bank Reconciliation is provided to us by the ULB and annexed with this report as annexure- D.

- 5) He shall be responsible for verifying the entries in the Grant register. The receipts and payment of grants shall be duly verified from the entries in cash book.

Grant registers were made available to us. The Receipt & payments out of grants were verified on test check basis with cash book and found to be correct. A summarised statement of grants maintained by the ULB has been provided to us and same has been provided in the point 6(1) of this report.

- 6) The auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notices of Commissioner.


Commissioner
Nagar Palik Nigam
Ghindhara (M.P.)





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Fixed asset registers were not provided to us for verification. Therefore we are not able to verify the same and comment upon whether it is complete and correctly balanced.

- 7) The auditor shall reconcile the account of receipt and payment especially for project funds.

ULB maintain separate cash books for different schemes and projects. The receipts and payments from such cashbook were verified on test check basis.

4. Audit of FDR

- 1) The auditor is responsible for audit of all fixed deposits and term deposits.

We have verified fixed deposits maintained by the ULB and provided to us for verification, the detail regarding the same is tabled below:-

S.NO.	BANK NAME	FDR NO.	Principal Amount	CURRENT VALUE	ROI	MATURITY DATE
1	Union Bank	89869	1,25,00,000.00	1,26,60,786.00	5.50%	06/01/2024
2	Union Bank	89029	5,67,948.00	5,68,188.00	5.25%	28/03/2022
3	Bank of Baroda	17297	2,25,00,000.00	2,26,60,010.00	3.25%	-
4	Bank of India	0875	1,00,00,000.00	1,16,38,591.00	-	-

Two new FD's created during the year, amounting to Rs. 2,25,00,000/- and Rs. 1,25,00,000/- in the month of January. Both of the FD's have approximately same interest accrued. ULB has explained that this is due to different in rate of interest as higher amount fetches low rate of interest.

- 2) It shall be ensured that proper record of FDR's are maintained and renewals are timely done.

Proper records of FDRs are maintained.

- 3) The case where FDR'S / TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner.

As per the explanation provided by the ULB FD's are kept at available competitive rates. There was not documents or information provided to us that can substantiate whether alternative investment opportunities were explored or not.


Commissioner
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- 4) Interest earned on FDR/TDR Shall be verified from entries in the cash book.
Interests on FDRs' are booked on accrual basis, and is recorded in the cash book.

5. Audit of Tenders / Bids

- 1) The auditor is responsible for audit of all tenders / bids invited by the ULB.
No tender related documents were provided, so we cannot comment on procedures of tenders / bids.

Bid were invited online where the tender amount exceeding Rs. One Lakh and for value less than one lakh, manual bids were asked.

- 2) He shall check whether competitive tendering procedures are followed for all bids.
No tender related documents were provided, so we can comment on whether competitive tendering procedures were followed for all bids or not.

- 3) He shall verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period.
No tender related documents were provided, so we cannot verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period.

- 4) The bank guarantees, if received in lieu of bid processing fee / performance guarantee shall be verified from the issuing banks.
No such bank guarantees were produced before us for verification.

- 5) The conditions of BG 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.

No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions of BG.

- 6) The cases of extension of BG shall be brought to the notice of Commissioner / CMO.
Proper guidance to extend the BG's shall also be given to ULB



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No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions/extensions of BG.

- 7) The contract closure shall also be verified by the auditor.
No contract closure documents were made available to us for verification.

6. Audit of Grants and Loans

- 1) The auditor is responsible for audit of grants given by Central Government and its utilization.

Receipt and Utilisation of grants were verified from grant registers as provided by the ULB. On perusal of the records produced before us we have found difference in closing balance of grants as per grant register and accounting records. The details are provided in below tables.

Grant registers receipt and payment mismatch with accounting records:

Corona virus expenses			
	Receipt	Payment	Balance
Grant Register	5,00,000.00	3,00,000.00	2,00,000.00
Accounting records	1,62,000.00	5,84,000.00	(4,22,000.00)

City Transport			
	Receipt	Payment	Balance
Grant Register	22,73,375.00	23,62,424.00	(89,049.00)
Accounting records	42,73,375.00	20,82,832.00	21,90,543.00

The accounting records should reflect the correct amount of the grants as shown in grant registers. Since there is variation in both the records we cannot confirm and provide our assurance with respect to the accounting entries.

- 2) He is responsible for audit of grants received from State Government and its utilization.

Verification had been conducted for the total grants received from the State/Central government. Details for the same are provided in table above.

As explained by the ULB, Beneficiary expenses for Awas yojna (GL 3608022) is liability payable by the ULB to the beneficiaries of the scheme. There were



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adjustment entries made during the year for transferring of BLC grant (GL 3203009) head to the scheme ledger.

Grant & Expenses related to NULM were accounted in grant head itself and were not taken in income and expenditure statement. During the year various expenses were booked against NULM grant.

- 3) He shall perform audit of loans provided for physical infrastructure and its utilization. During his 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.

As per information provided by the ULB and according to our verification, ULB has accorded loan from HUDCO and Other Banking institution. The loan repayment has been timely made at each quarterly/annually (as applicable) rest in case of HUDCO. However, there was no document or information provided to verify whether the asset created out of the loan has generated the desired revenue or not. We cannot comment on the possible reasons for non-generation of revenue.

Another loan from Union Bank of India A/c ending 27108 was accorded under House for All Scheme. Repayment for this loan account is not regular. Apart from loan repayment there are entries related to interest reversals. As explained to us the account became NPA and bank has reversed the interest due. Details provided as below:

Particular	Amount
Opening Balance	22,09,10,513.00
Total interest due during the year	3,45,13,516.00
Interest reversal	2,73,42,985.00
Repayment by ULB & out of beneficiary contribution	3,11,80,000.00
Closing Balance	19,69,01,044.00

Details of HUDCO loan taken and repayment, as provided by the ULB to us, are provided here below:



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3,10,109.00

Principal Payment by US\$

3,65,000.00

Total Payment

6,75,109.00

3,65,000.00

6,75,109.00

3,10,109.00

6,75,109.00



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4. There is an opening liability for VAT deduction amounting to Rs. 18,03,093/-. There were no payments made for this during the year.
5. Entries related to professional tax were not appropriate. Amount were paid during the year and Salaries & Allowance-staff account was debited in the month of March, by the total amount so paid.
6. Capital reserve should be equals to fixed assets and work in progress less accumulated depreciation at any point of time.
7. Notes to accounts and Significant accounting policies were not prepared and annexed with the financial statements for the year.



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8. Non recovery of taxes

Urban Local Bodies (ULB) earns revenue from their own resources through taxes, rent, fees, issue of licenses etc. In test check of Municipal Council as of 31 March 2021 a sum of Rs. 703.82 Lakhs (as shown in Table Below) plus Interest & Penalties were outstanding against the taxpayers, although the ULBs had powers under section 165 of Madhya Pradesh Municipalities Act, 1961 to approach a Magistrate to seek orders for recovery by distress and sale of any movable property of attachment and sale of immovable property belonging to defaulters, however they had not invoked these power to recover the outstanding taxes. Failure to invoke its powers resulted in non-recovery of outstanding taxes and resource crunch, leading to hindrance in development works.

Non Recovery of dues									(Amount in Lakhs)
Sl. No.	Type of Tax	Due amount recoverable on 01/04/2020	Received From Previous Dues	Un-Recovered Due for More than a Year	Current Due	Current Received	Total Recovery	Un-Recovered due of Current Year	Total un-recovered amount
1	Sampatti Kar	239.04	61.63	177.41	542.69	437.05	498.68	105.63	283.04
2	Samekit Kar	68.08	26.86	41.21	100.14	79.10	105.97	21.04	62.25
3	Nagar Vikas Upkar	53.52	25.28	28.24	115.77	90.82	116.11	24.95	53.19
4	Siksha Upkar	36.23	23.70	12.53	85.70	68.28	91.99	17.41	29.94
5	Shop Rent	28.55	20.49	8.05	133.56	121.33	141.82	12.23	20.28
6	Water Tax	262.28	173.74	88.54	639.50	472.93	646.66	166.57	255.11
	Total	687.70	331.71	355.99	1,617.36	1,269.52	1,601.24	347.84	703.82
Total Un-Recovered amount									703.82

Note: Other recoveries were also made during the year for which recovered amount was more than the set targets. These recoveries were not made part of the above annexure.

Date: 30/09/2021


Commissioner
Nagar Palik Nigam
Chhindwara (M.P.)



For NPJS & Associates
Chartered Accountants


CA Jitendra Singh
Partner
MRN - 421786



NPJS & ASSOCIATES

CHARTERED ACCOUNTANTS

+91-9179179143
npjs.associates@gmail.com

Reporting on Audit Paras for Financial Year 2020-21

Name of ULB: NAGAR NIGAM CHHINDWARA

Name of Auditor: NPJS & Associates, Chartered Accountants

<u>S. no.</u>	<u>Parameters</u>	<u>Description</u>	<u>Observation in brief</u>	<u>Suggestions</u>
2	Audit of Expenditure:	Verification of Expenditures are as per guidelines, directives, and rules under all schemes and entries of expenditures in cash book, Diversion of Funds, financial propriety of expenditures, scheme project wise utilisation certificate.	Observations were listed in brief in point no. 2 of annexure 2 of audit report attached	Vouchers should be adequately supported with proper documents.
3	Audit of Book keeping	Verification of books of accounts and stores are maintained as per accounting rules, advance register and check timely recovery, Bank reconciliation statement, grant register, fixed asset register	Observations were listed in brief in point no. 3 of annexure 2 of audit report attached	Required books of accounts as prescribed under MP MAM Should be maintained.



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4	Audit of FDR/TDR	Verify fixed deposits and term deposits and their maintenance	Observations were listed in brief in point no. 4 of annexure 2 of audit report attached	NA.
5	Audit of Tenders and Bids	Verify Tenders/Bids invited by ULB and competitive tendering procedures followed	Observations were listed in brief in point no. 5 of annexure 2 of audit report attached	Procedure for Tenders opening and Performance review should be carefully monitored.
6	Audit of Grants & Loans	Verification of Grant received from Government and its utilisation	Observations were listed in brief in point no. 6 of annexure 2 of audit report attached	Grant register should be updated and balanced regularly with its Utilization Certificate.
7	Verify whether any diversion of funds from capital receipt /grants /Loans to revenue expenditure and from one scheme /project to another.		Observations related to diversion of funds has been pointed out in point no. 6 (iv) of annexure 2 of report attached	
8	a) Percentage of revenue	104.25%		



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	expenditure (Establishment, salary, Operation & Maintenance) with respect to revenue receipts (Tax & Non Tax).	$\frac{(68,48,57,888 / 65,69,6,393) \times 100}{}$		
	b) Percentage of Capital expenditure wrt Total expenditure.	$\frac{33.65\% (34,72,67,927 / 1,03,21,25,815) \times 100}{}$		
9	Whether all the temporary advances have been fully recovered or not.		Cases of outstanding advances have been outlined in point no. 3 (3) of report attached.	ULB should impose strict action to collect such amount or make necessary adjustment after prior approval of relevant authority.
10	Whether bank reconciliation statements is being regularly prepared		BRS prepared by the ULB	NA



Name of ULB Name of Auditor		Nagar Parishad Chindwara NPJS & Associates		Annexure C Amt in lakhs	
S.no.	Parameters	Description		Observation in brief	
	Audit of Revenue	Receipt in (Rs.)		Suggestions	
		2019-20	2020-21		
1	Rajaswa Kar wasooli	518.98	498.68	Collection % w.r.t. total dues is 63.79% which is Average	ULB should impose strict penalties and legal actions to improve past Due collections.
2	Sampatti Kar	104.18	105.97	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
3	Samekit Kar			Collection % w.r.t. total dues is 62.99% which is Average	ULB should impose strict penalties and legal actions to improve past Due collections.
4	Nagar Vikas Upkar	109.72	116.11	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
5	Siksha Upkar	80.82	91.99	Collection % w.r.t. total dues is 68.58% which is Average	ULB should impose strict penalties and legal actions to improve past Due collections.
	Total	813.70	812.75	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
	Gair-Rajaswa wasooli			Collection % w.r.t. total dues is 75.44% which is Good	ULB should impose strict penalties and legal actions to improve past Due collections.
6	Shop Rent	144.42	141.82	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
7	Water Tax	618.44	646.66	Collection % w.r.t. total dues is 87.49% which is Good	ULB should impose strict penalties and legal actions to improve past Due collections.
	Total	762.87	788.49	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
	Grand Total	1,576.56	1,601.24		

Note: Other recoveries were also made during the year for which recovered amount was more than the set targets. These recoveries were not made part of the above annexure

Commissioner
Nagar Palik Nigam
Chindwara (M.P.)



MUNICIPAL CORPORATION, CHHINDWARA

AUDITED BALANCE SHEET

(AS ON 31 MARCH 2021)

CODE NO.	PARTICULARS	SCHEDULE NO.	AMOUNT (RS.)	AMOUNT (RS.)
			AS ON 31 MARCH 2021	AS ON 31 MARCH 2020
I. EQUITY AND LIABILITIES				
Reserves and Surplus				
3-10	Municipal (General) Fund	B-1	2,82,75,07,678.06	2,95,45,86,501.09
3-11	Earmarked Funds	B-2		
3-12	Reserves	B-3	79,08,24,428.42	69,78,81,312.67
	Total Reserves & Surplus		3,61,83,32,106.48	3,65,24,67,813.76
3-20	Grants, Contributions for Specific purposes	B-4	48,09,43,416.16	3,86,68,730.91
	Total Grants & Contributions		48,09,43,416.16	3,86,68,730.91
Loan				
3-30	Secured Loans	B-5	25,22,46,341.00	27,77,16,782.25
	Unsecured Loans	B-6		
	Total Loans		25,22,46,341.00	27,77,16,782.25
Current Liabilities & Provisions				
3-40	Deposit received	B-7	22,92,92,663.43	21,41,58,437.75
3-41	Deposit Works	B-8		
3-50	Other Liabilities	B-9	20,81,89,324.65	44,35,68,798.63
3-60	Provisions	B-10	1,75,44,914.88	1,97,94,461.88
	Total Current liabilities & Provision		45,50,26,902.96	67,75,21,698.26
TOTAL LIABILITIES			4,80,65,48,766.60	4,64,63,75,025.18
II. ASSETS				
Fixed Assets				
4-10	Gross Block	B-11	4,70,49,00,848.42	4,47,13,50,589.91
4-11	Less : Accumulated Depreciation		1,60,04,26,538.00	1,35,53,75,505.00
	Net Block		3,10,44,74,310.42	3,11,59,75,084.91
4-12	Capital Work-in-progress		36,92,74,597.00	26,70,98,539.00
	Total Fixed Assets		3,47,37,48,907.42	3,38,30,73,623.91
Investments				
4-20	Investments- General Fund	B-12	4,75,27,575.00	1,15,32,715.00
4-21	Investments- Other Funds	B-13		
	Total Investment		4,75,27,575.00	1,15,32,715.00
Current Assets, Loans Advances				
4-30	Stock in Hand (Inventories)	B-14		
	Sundry Debtors (Receivables)	B- 15		
4-31	Gross amount outstanding		7,43,43,269.11	7,76,78,212.00
4-32	Less : Accumulated provision against bad and doubtful receivables			
	Net Receivables		7,43,43,269.11	7,76,78,212.00

ACCOUNT OFFICER **Commissioner**
NAGAR NIGAM **Nagar Palik Nigam**
CHHINDWARA (M.P.) **Chhindwara (M.P.)**

Cont.....



MUNICIPAL CORPORATION, CHHINDWARA
AUDITED BALANCE SHEET
 (AS ON 31 MARCH 2021)

CODE NO.	PARTICULARS	SCHEDULE NO.	AMOUNT (RS.)	AMOUNT (RS.)
			AS ON 31 MARCH 2021	AS ON 31 MARCH 2020
	Prepaid Expenses	B-16		
440-10	Establishment			
440-20	Administrative			
440-30	Operations & Maintenance			
	Total			
4-50	Cash and Bank Balances	B-17	57,53,20,540.37	32,85,98,171.87
4-60	Loan, advances and deposits	B-18	4,93,942.00	4,93,942.00
	Total of Current Assets, loans & Advances		65,01,57,751.48	40,67,70,325.87
	Other Assets	B-19	63,51,14,532.70	84,49,98,360.40
	Miscellaneous Expenditure (to the extent not written off	B-20		
	TOTAL ASSETS		4,80,65,48,766.60	4,64,63,75,025.18
	Note to Balance sheets	B-21A		

FOR AND BEHALF OF
 MUNICIPAL CORPORATION
 CHHINDWARA

HIMANSHU SINGH
 COMMISSIONER

PRAMOD JOSHI
 ACCOUNTS OFFICER

Date : 30/09/2021

FOR AND BEHALF OF
 NPJS & ASSOCIATES
 CHARTERED ACCOUNTANTS



CA JITENDRA SINGH
 PARTNER

Date :

30/09/2021

ACCOUNT OFFICER
 NAGAR NIGAM
 CHHINDWARA (M.P.)

Commissioner
 Nagar Palik Nigam
 Chhindwara (M.P.)

MUNICIPAL CORPORATION, CHHINDWARA

SCHEDULE TO-BALANCE SHEET

[AS ON 31 MARCH 2021]

CODE NO.	PARTICULARS	AMOUNT- [RS.]	AMOUNT- [RS.]
		CURRENT YEAR, 2021	PREVIOUS YEAR 2020

Schedule B- 1 : Municipal- [General] Fund- [Code.No. 310]

CODE	PARTICULARS	C. Y. 2021	P. Y. 2020
310-10	Municipal Fund		
	Opening Balance	3,60,50,08,866.47	2,66,15,66,465.73
	Add : Addition During the year	1,53,153.54	1,01,69,00,472.74
	Less : Deduction During the year	1,71,81,119.00	7,34,58,072.00
	Municipal fund Closing Balance at the end of the year	3,58,79,80,901.01	3,60,50,08,866.47
	Excess of Income over Expenditure		
310-90	Opening Balance	(65,04,22,365.38)	(29,79,18,363.16)
	Add : Addition During the year	(11,00,50,857.57)	(35,25,04,002.22)
	Less : Deduction during the year		
	Excess of Income over Expenditure Closing Balance at end of year	(76,04,73,222.95)	(65,04,22,365.38)
	Total	2,82,75,07,678.06	2,95,45,86,501.09

Schedule B- 2 : Earmarked Funds -- [Code No. 311]

CODE	PARTICULARS	C. Y. 2021	P. Y. 2020
311-20	Special Funds		
311-70	Trust or Agency fund (Unutilised)		
	Total		

Schedule B- 3 : Reserves -- [Code No. 312]

CODE	PARTICULARS	C. Y. 2021	P. Y. 2020
312-10	Capital Contribution	69,81,86,840.75	61,93,88,365.00
312-11	Capital Reserve		
312-20	Borrowing Redemption Reserve		
312-30	Special Fund- Sanchit Nidhi	9,26,37,587.67	7,84,92,947.67
312-40	Statutory Reserve		
312-50	General Reserve		
312-60	Revaluation Reserve		
	Total	79,08,24,428.42	69,78,81,312.67

Schedule B- 4 : Grants & Contribution for specific purpose - Unutilised-- [Code No. 320]

CODE	PARTICULARS	C. Y. 2021	P. Y. 2020
320-10	Central Government		
	Opening balance		
	Add : Addition during the year		
	Less : Deduction during the year		
	Central Government Grant Closing Balance Unutilised		
320-20	State Government		
	Opening Balance	3,86,68,730.91	25,18,85,502.23
	Add: Addition during the year	70,59,43,721.00	1,62,58,38,134.42
	Less : Deduction during the year	26,36,69,035.75	1,83,90,54,905.74
	State Government Grant Closing Balance Unutilised	48,09,43,416.16	3,86,68,730.91
	Total	48,09,43,416.16	3,86,68,730.91

ACCOUNT OFFICER
Nagar Palik Nigam
CHHINDWARA (M.P.)



MUNICIPAL CORPORATION, CHHINDWARA

SCHEDULE TO BALANCE SHEET

[AS ON 31 MARCH 2021]

CODE NO.	PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
		CURRENT YEAR 2021	PREVIOUS YEAR 2020

Schedule B- 5 : Secured Loan -- [Code No. 330]

CODE	PARTICULARS	C. Y. 2021	P. Y. 2020
330-10	Loan from Central Governments	-	-
330-20	Loan from State Governments	-	-
330-30	Loan from Govt. Bodies & Associations	5,53,45,297.00	5,68,06,269.00
330-40	Loan from International Agencies	-	-
330-50	Loan from Banks & Other Financial Institutions	19,69,01,044.00	22,09,10,513.25
330-60	Other Term Loans	-	-
330-70	Bonds & Debentures	-	-
330-80	Other Loans	-	-
Total		25,22,46,341.00	27,77,16,782.25

Schedule B- 6 : Unsecured Loan -- [Code No. 331]

CODE	PARTICULARS	C. Y. 2021	P. Y. 2020
330-10	Loan from Central Governments	-	-
330-20	Loan from State Governments	-	-
330-30	Loan from Govt. Bodies & Associations	-	-
330-40	Loan from International Agencies	-	-
330-50	Loan from Banks & Other Financial Institutions	-	-
330-60	Other Term Loans	-	-
330-70	Bonds & Debentures	-	-
330-80	Other Loans	-	-
Total		-	-

Schedule B- 7 : Deposit Received -- [Code No. 340]

CODE	PARTICULARS	C. Y. 2021	P. Y. 2020
340-10	From Contractors	21,65,94,513.43	20,20,46,607.75
340-20	From Revenues	1,02,48,150.00	96,61,830.00
340-30	From Staff	-	-
340-80	From other	24,50,000.00	24,50,000.00
Total		22,92,92,663.43	21,41,58,437.75

Schedule B-8 : Deposit Works -- [Code No. 341]

CODE	PARTICULARS	C. Y. 2021	P. Y. 2020
341-10	Civil Works	-	-
341-20	Electrical Work	-	-
341-80	Others	-	-
Total		-	-

ACCOUNT OFFICER
NAGAR NIGAM
CHHINDWARA (M.P.)

Commissioner
Nagar Palik Nigam
Chhindwara (M.P.)



MUNICIPAL CORPORATION, CHHINDWARA

SCHEDULE TO BALANCE SHEET

[AS ON 31 MARCH 2021]

CODE NO.	PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
		CURRENT YEAR 2021	PREVIOUS YEAR 2020

[Code No. 350]

C. Y. 2021

P. Y. 2020

C. Y. 2021

P. Y. 2020

350-11 Employee Liabilities

350-12 Interest Accrue & Due

350-20 Recoveries payable

350-30 Governments Dues Payable

350-80 Others (Anandam Twon Ship/House for All/MIG House Imlikhdea, Partala, Khajri & BLC).

3,41,15,233.65

21,74,82,074.70

Total 20,81,89,324.65 44,35,68,798.63

Schedule B-10 : Provision-- [Code No. 360]

CODE	PARTICULARS	C. Y. 2021	P. Y. 2020
360-10	Provision for Expenses	1,72,82,645.88	1,95,32,192.88
360-20	Provision for Interest	2,62,269.00	2,62,269.00
360-30	Provision - others		
Total		1,75,44,914.88	1,97,94,461.88

Schedule B-12 : Investments - General Fund - [Code No. 420]

CODE	PARTICULARS	C. Y. 2021	P. Y. 2020
420-10	Central Government Securities		
420-20	State Government Securities		
420-30	Debentures and Bonds		
420-40	Preference Shares		
420-50	Equity Shares		
420-60	Units of Mutual Funds	4,75,27,575.00	1,15,32,715.00
420-80	Other Investments		
Total		4,75,27,575.00	1,15,32,715.00

Schedule B-13 : Investments - Other Fund- [Code No. 421]

CODE	PARTICULARS	C. Y. 2021	P. Y. 2020
421-10	Central Government Securities		
421-20	State Government Securities		
421-30	Debentures and Bonds		
421-40	Preference Shares		
421-50	Equity Shares		
421-60	Units of Mutual Funds		
421-80	Other Investments		
Total			

ACCOUNT OFFICER

NAGAR NIGAM
CHHINDWARA (M.P.)

Commissioner
Nagar Palik Nigam
Chhindwara (M.P.)



MUNICIPAL CORPORATION, CHHINDWARA

SCHEDULE TO BALANCE SHEET

[AS ON 31 MARCH 2021]

CODE NO.	PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
		CURRENT YEAR 2021	PREVIOUS YEAR 2020

Schedule B-14 : Store/ Stock/ Inventories- [Code No. 430]

CODE	PARTICULARS	C. Y. 2021	P. Y. 2020
430-10	General Stores	-	-
430-20	Loose Tools	-	-
430-30	Others	-	-
Total		-	-

Schedule B-15 : Sundry Debtors (Receivables)- [Code No. 431]

CODE	PARTICULARS	C. Y. 2021	P. Y. 2020
431-10	Receivable for Property Taxes		
	Less than 3 years*		
	More than 3 years*	2,83,04,061.00	2,96,97,508.00
		2,83,04,061.00	2,96,97,508.00
431-19	Receivables from Water Taxes		
	Less than 3 years*		
	More than 3 years*	2,63,79,327.11	3,79,84,334.00
		2,63,79,327.11	3,79,84,334.00
431-31	Receivables from Rent		
	Less than 3 years*		
	More than 3 years*	20,28,218.00	28,54,957.00
		20,28,218.00	28,54,957.00
431-40	Receivables from Other Sources		
	Less than 3 years*		
	More than 3 years*	1,14,06,196.00	
		1,14,06,196.00	
431-50	Others		
		62,25,467.00	71,41,413.00
		62,25,467.00	71,41,413.00
Total		7,43,43,269.11	7,76,78,212.00

Schedule B-16 : Prepaid Expenses- [Code No. 440]

CODE	PARTICULARS	C. Y. 2021	P. Y. 2020
440-10	Establishment	-	-
440-20	Administrative	-	-
440-30	Operations & Maintenance	-	-
Total		-	-

MUNICIPAL CORPORATION, CHHINDWARA

SCHEDULE TO BALANCE SHEET

Commissioner
Nagar Palik Nigam



[AS ON 31 MARCH 2021]

CODE NO.	PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
		CURRENT YEAR 2021	PREVIOUS YEAR 2020

Schedule B-17 : Cash and Bank Balances- [Code.No. 450]

CODE	PARTICULARS	C. Y. 2021	P. Y. 2020
450-10	Cash in Hand	-	-
	Balance with Bank	-	-
450-21	Nationalized Banks	57,53,20,540.37	32,80,43,398.87
450-22	Other Scheduled banks	-	5,20,312.00
450-23	Scheduled Co-operative Banks	-	34,461.00
450-24	Post Office	-	-
	Total	57,53,20,540.37	32,85,98,171.87

Schedule B-18: Loan, Advances and Deposit- [Code No. 460]

CODE	PARTICULARS	C. Y. 2021	P. Y. 2020
460-10	Loans and advances to employess	-	-
460-20	Employees Provident fund Loans	-	-
460-30	Loans to others	-	-
460-40	Advances to Supplier and Contractors	-	-
460-50	Advance to Others	-	-
460-60	Deposits with External Agencies	4,93,942.00	4,93,942.00
460-31	Loan to Employees	-	-
460-51	Advance against Schemes	-	-
	Total	4,93,942.00	4,93,942.00

Schedule B-18 (a): Accumulated Provisions against Loans, Advances & Deposits- [Code No. 461]

CODE	PARTICULARS	C. Y. 2021	P. Y. 2020
461-10	Loans	-	-
461-20	Advances	-	-
461-30	Deposit	-	-
	Total	-	-

Schedule B-19 : Other Assets- [Code No. 470]

CODE	PARTICULARS	C. Y. 2021	P. Y. 2020
470-10	Deposits Works	-	-
470-20	Other asset control accounts	63,51,14,532.70	84,49,98,360.40
	Total	63,51,14,532.70	84,49,98,360.40

Schedule B-20 : Miscellaneous Expenditure(to the extent not written off)- [Code No. 480]

CODE	PARTICULARS	C. Y. 2021	P. Y. 2020
480-10	Loan Issue Expenses Deferred	-	-
480-20	Discount on issue of loans	-	-
480-30	Deferred Revenue Expenses	-	-
480-90	Others	-	-
	Total	-	-

ACCOUNT OFFICER

Commissioner
Nagar Palik Nigam
Chhindwara (M.P.)



MUNICIPAL CORPORATION, CHHINDWARA

AUDITED INCOME & EXPENDITURE STATEMENT

(FOR THE YEAR ENDED 31 MARCH 2021)

CODE NO.	PARTICULARS	SCHEDULE NO.	AMOUNT (RS.)	AMOUNT (RS.)
			CURRENT YEAR -2021	PREVIOUS YEAR 2020
I. INCOME				
1-10	Tax Revenue	I - 1	16,30,54,944.00	17,46,86,130.69
1-20	Assigned Revenue & Compensation	I - 2	31,05,83,692.00	24,83,39,121.00
1-30	Rental Income form Municipal Properties	I - 3	7,85,90,915.00	4,12,56,023.12
1-40	Fees & User Charges	I - 4	6,61,82,881.22	6,40,55,613.19
1-50	Sales & Hire Charges	I - 5	1,08,80,388.00	58,98,593.00
1-60	Revenue Grants, Contribution & Subsidies	I - 6	16,23,98,670.00	2,44,57,696.00
1-70	Income From Investments	I - 7	94,88,108.56	1,70,72,545.50
1-71	Interest Earned	I - 8		
1-80	Other Income	I - 9	1,81,83,464.76	3,08,32,229.95
I. Total Income			81,93,63,063.54	60,65,97,952.45
II. EXPENDITURE				
2-10	Establishments Exp	I - 10	33,22,49,390.00	32,29,03,138.17
2-20	Administrative Expenses	I - 11	4,94,52,409.80	6,07,98,129.50
2-30	Operation & Maintenance	I - 12	23,53,78,861.89	23,67,32,425.46
2-40	Interest & Finance Charges	I - 13	82,96,503.42	2,96,42,775.69
2-50	Programme Expenses	I - 14	46,30,910.00	67,83,211.00
2-60	Revenue Grants, Contribution & Subsidies	I - 15	1,41,44,640.00	5,65,39,669.80
2-70	Provisions and Write off	I - 16		
2-71	Miscellaneous Expenses	I - 17	4,07,05,173.00	1,90,78,127.05
2-72	Depreciation on Fixed assets	B - 11	24,52,74,675.00	22,66,24,478.00
II. Total Expenditure			93,01,32,563.11	95,91,01,954.67
Gross Surplus/ (deficit) of income over [I - II]			(11,07,69,499.57)	(35,25,04,002.22)
2-80	Add : Prior period Items (Net)		7,18,642.00	
Gross Surplus/ (deficit) of income over			(11,00,50,857.57)	(35,25,04,002.22)
2-90	Less : Transfer to reserve funds			
Net balance being surplus / deficit carried over to Municipal Fund			(11,00,50,857.57)	(35,25,04,002.22)

FOR AND BEHALF OF
MUNICIPAL CORPORATION
CHHINDWARA

HIMANSHU SINGH
COMMISSIONER

PRAMOD JOSHI
ACCOUNTS OFFICER

Date : 30/09/2021

FOR AND BEHALF OF
NPJS & ASSOCIATES
CHARTERED ACCOUNTANTS



CA JITENDRA SINGH
PARTNER

Date :

30/09/2021

Commissioner
Nagar Palik Nigam
Chhindwara (M.P.)

MUNICIPAL CORPORATION, CHHINDWARA

Schedule TO INCOME & EXPENDITURE STATEMENT

[FOR THE YEAR ENDED 31 MARCH 2021]

CODE NO.	PARTICULARS	AMOUNT- [RS.]	AMOUNT- [RS.]
		CURRENT YEAR 2021	PREVIOUS YEAR 2020

Schedule I - 1 Tax Revenue- [Code No. 110]

CODE	PARTICULARS	C. Y. 2021	P. Y. 2020
110-01	Property Tax- [Revenue]	6,67,41,573.00	6,28,61,014.00
110-02	Water Tax	6,87,20,350.00	5,61,66,324.00
110-03	Sewerage Tax		
110-04	Conservancy Tax	69,88,800.00	55,52,757.00
110-05	Lighting Tax		
110-06	Education Tax	85,69,828.00	77,14,932.00
110-07	Vehicle Tax		
110-09	Electricity Tax		
110-10	Professional Tax		
110-11	Advertisement Tax	17,616.00	14,490.00
110-12	Pilgrimage Tax		
110-13	Show Tax		
110-15	Tax on Animals		6,26,792.00
100-16	Fire Tax		
110-51	Octroi & Toll		1,43,000.00
110-52	Cess	1,20,16,777.00	4,16,06,821.69
110-80	Other Taxes	16,30,54,944.00	17,46,86,130.69
	Sub - Total		
	Less : Tax Remission and Refund- [Schedule I - 1(a)]		
	Total	16,30,54,944.00	17,46,86,130.69

Schedule I - 2 : Assigned Revenues & Compensation- [Code No. 120]

CODE	PARTICULARS	C. Y. 2021	P. Y. 2020
120-10	Taxes and Duties Collected by Other	3,45,44,533.00	3,11,10,000.00
120-20	Compensation in lieu of Taxes / duties	27,60,39,159.00	21,72,29,121.00
120-30	Compensation in lieu of Taxes Concessions		
	Total	31,05,83,692.00	24,83,39,121.00

Schedule I - 3 : Rental Income from Municipal Properties - [Code No. 130]

CODE	PARTICULARS	C. Y. 2021	P. Y. 2020
130-10	Rent From Civic Amenities	2,29,02,591.00	1,17,46,681.12
130-20	Rent From Office Buildings	5,56,93,324.00	
130-30	Rent From Guest House		2,71,52,499.00
130-40	Rent From Lease Land		23,56,843.00
130-80	Others Rents	7,85,95,915.00	4,12,56,023.12
	Sub - Total	7,85,95,915.00	4,12,56,023.12
	Less : Rent Remissions & Refunds	5,000.00	
	Total	7,85,90,915.00	4,12,56,023.12

ACCOUNT OFFICER  Commissioner
NAGAR NIGAM Nagar Palik Nigam
CHHINDWARA (M.P.) Chhindwara (M.P.)



MUNICIPAL CORPORATION, CHHINDWARA

Schedule TO INCOME & EXPENDITURE STATEMENT

[FOR THE YEAR ENDED 31 MARCH 2021]

CODE NO.	PARTICULARS	AMOUNT- [RS.]	AMOUNT- [RS.]
		CURRENT YEAR 2021	PREVIOUS YEAR 2020

Schedule I-4: fees & user charges -income head-wise - [Code No.140]

CODE	PARTICULARS	C. Y. 2021	P. Y. 2020
140-10	Empanelment & Registration charges	14,84,363.00	55,50,501.00
140-11	Licensing- [License Fee]	2,98,215.00	1,02,650.00
140-12	Fees for Grant of permit	1,58,15,670.00	
140-13	Fees for Certificate or Extract Dev,Betterment, Demolition,Space		
140-14	Contribution, Parking, Development charges	56,100.00	
140-15	Regularization Fees	3,44,85,087.74	1,94,73,347.00
140-20	Penalties and Fines	90,17,729.72	46,89,874.00
140-40	Other Fees	31,13,505.00	2,92,08,331.19
140-50	User Fees	22,58,238.76	1,99,848.00
140-60	Entry Fees		
140-70	Service/Administrative Charges	4,33,286.00	3,77,158.00
140-80	Other Charges/ income	1,60,776.00	33,44,168.00
	Sub-Total	6,71,22,971.22	6,29,45,877.19
	Less: Rent Remission & Refund	9,40,090.00	
	Total	6,61,82,881.22	6,29,45,877.19

Schedule I-5: Sale & Hire charges -income head-wise - [Code No.150]

CODE	PARTICULARS	C. Y. 2021	P. Y. 2020
150-10	Product Sale	61,69,048.00	400.00
150-11	Sale of Forms and Publication	38,24,340.00	51,04,643.00
150-12	Sale of Store and Scrap	8,84,000.00	4,22,000.00
150-30	Sale of other		1,34,000.00
150-40	Hire Charges foe Vehicle	3,000.00	2,37,550.00
150-41	Hire Charges foe Equipment		
	Total	1,08,80,388.00	58,98,593.00

Schedule I-6: Revenue Grant ,Contribution and Subsidies - [Code No.160]

CODE	PARTICULARS	C. Y. 2021	P. Y. 2020
160-10	Revenue Grant	15,94,42,828.00	2,02,21,886.00
160-20	Re-imbursement of Expenses	29,55,842.00	42,35,810.00
160-30	Contribution toward Schemes		
	Total	16,23,98,670.00	2,44,57,696.00

Schedule I-7: income from Investment-General Fund - [Code No.170]

CODE	PARTICULARS	C. Y. 2021	P. Y. 2020
170-10	Interest on Investment	94,88,108.56	1,70,72,545.50
170-20	Dividend		
170-30	Income From Projects taken up on commercial bas		
170-40	Profit in Sale Investment		
170-80	other		
	Total	94,88,108.56	1,70,72,545.50


Commissioner
Nagar Palik Nigam
Chhindwara (M.P.)



MUNICIPAL CORPORATION, CHHINDWARA

Schedule TO INCOME & EXPENDITURE STATEMENT

[FOR THE YEAR ENDED 31 MARCH 2021]

CODE NO.	PARTICULARS	AMOUNT- (RS.)	AMOUNT- (RS.)
		CURRENT YEAR 2021	PREVIOUS YEAR 2020

Schedule I-8: Interest Earned - [Code No.171]

CODE	PARTICULARS	C. Y. 2021	P. Y. 2020
171-10	Interest From Bank Account	-	-
171-20	Interest on Loss and advances to Employees	-	-
171-30	Interest on loans to others	-	-
171-40	other Interest	-	-
Total		-	-

Schedule I-9: Other income - [Code No.180]

CODE	PARTICULARS	C. Y. 2021	P. Y. 2020
180-10	Deposits Forfeited	-	-
180-11	Lapsed Deposit	-	-
180-20	Insurance Claim Recovery	-	-
180-30	Profit on Disposal of Fixed Assets	-	-
180-40	Recovery From Employees	-	-
180-50	Unclaimed Refund/Liabilities	-	-
180-60	Excess Provision Written bank	-	-
180-80	Miscellaneous Income	1,81,83,464.76	3,19,41,965.95
Total		1,81,83,464.76	3,19,41,965.95

Schedule I - 10 Establishment Expenses- [Code No. 210]

CODE	PARTICULARS	C. Y. 2021	P. Y. 2020
210-10	Salaries and Allowances Officer, Staff, Wages Ex,	28,02,14,561.00	32,24,17,072.17
210-10	Gratia, Bonus Octroi, Bonus	-	-
210-20	Benefits and Allowances	-	-
210-30	Pension	92,32,491.00	-
210-40	Other Terminal and Retirements Benefits	4,28,02,338.00	4,86,066.00
210-50	Scheme Expenses	-	-
Total		33,22,49,390.00	32,29,03,138.17

Schedule I - 11 Administrative Expenses- [Code No. 220]

CODE	PARTICULARS	C. Y. 2021	P. Y. 2020
220-10	Rent/ Rates and Taxes	-	-
220-11	Office Maintenance	-	-
220-12	Communication Expenses	5,04,327.00	7,27,406.00
220-20	Books & Periodicals	18,825.00	-
220-21	Printing & Stationary	48,81,919.00	1,02,80,295.00
220-30	Travelling and Conveyance	41,53,336.00	80,92,528.00
220-40	Insurance	7,78,488.00	8,02,327.00
220-50	Audit Fees	5,00,000.00	-
220-51	Legal Fees	9,79,210.00	11,85,610.80
220-52	Professional and Other Fees	10,05,180.00	1,61,49,926.70
220-60	Advertisements and Publicity	58,91,677.00	12,03,563.00
220-61	Membership & Subscriptions	-	-
220-80	Other- [Adm. Expenses]	3,07,39,447.80	2,23,56,473.00
Total		4,94,52,409.80	6,07,98,129.50

Commissioner



MUNICIPAL CORPORATION, CHHINDWARA

Schedule TO INCOME & EXPENDITURE STATEMENT

[FOR THE YEAR ENDED 31 MARCH 2021]

CODE NO.	PARTICULARS	AMOUNT- (RS.)	AMOUNT- (RS.)
		CURRENT YEAR 2021	PREVIOUS YEAR 2020

Schedule I - 12 Operations & Maintenance- [Code No. 230]

CODE	PARTICULARS	C. Y. 2021	P. Y. 2020
230-10	Power & Fuel	15,08,78,168.00	15,31,15,273.00
230-20	Bulk Purchases	89,44,281.00	76,45,183.00
230-30	Consumption of Stores	1,76,330.00	-
230-40	Hire Charges	30,54,143.00	-
230-51	Repair & Maintenance - Infrastructure Assets	1,72,43,788.00	59,19,037.00
230-52	Repair & Maintenance - Civic Amenities	3,93,83,631.89	2,04,20,798.29
230-53	Repair & Maintenance - Buildings	-	-
230-54	Repair & Maintenance - Vehicles	20,35,080.00	63,55,282.00
230-59	Repair & Maintenance - Others	1,23,13,107.00	4,21,51,631.17
230-80	Other Operating & Maintenance Expenses	13,50,333.00	11,25,221.00
Total		23,53,78,861.89	23,67,32,425.46

Schedule I - 13 Interest and Finance charges- [Code No. 240]

CODE	PARTICULARS	C. Y. 2021	P. Y. 2020
240-10	Interest on loans from Central Government	-	-
240-20	Interest on loans from State Government	-	-
240-30	Interest on loans from Government Bodies & Association	82,69,914.75	2,95,62,277.00
240-40	Interest on loans from International Agencies	-	-
240-50	Interest on loans from Banks & other Financial	-	-
240-60	Other Interest	-	-
240-70	Bank Charges	26,588.67	80,498.69
240-80	Other Finance Expenses	-	-
Total		82,96,503.42	2,96,42,775.69

Schedule I - 14 Programme Expenses- [Code No. 250]

CODE	PARTICULARS	C. Y. 2021	P. Y. 2020
250-10	Election Expenses	-	-
250-20	Own Programmes- [Festival-Expenses]	46,30,910.00	67,83,211.00
250-30	Share in Programmes of others	-	-
Total		46,30,910.00	67,83,211.00

Schedule I - 15 Revenue Grants, contribution and subsidies- [Code No. 260]

CODE	PARTICULARS	C. Y. 2021	P. Y. 2020
260-10	Grants	-	-
260-20	Contributions	1,41,44,640.00	5,65,39,669.80
260-30	Subsidies	-	-
Total		1,41,44,640.00	5,65,39,669.80


Commissioner
 Nagar Palik Nigam
 Chhindwara (M.P.)



MUNICIPAL CORPORATION, CHHINDWARA**Schedule TO INCOME & EXPENDITURE STATEMENT**

[FOR THE YEAR ENDED 31 MARCH 2021]

CODE NO.	PARTICULARS	AMOUNT- (RS.)	AMOUNT- (RS.)
		CURRENT YEAR 2021	PREVIOUS YEAR 2020

Schedule I - 16: Provision and Write off- [Code No. 270]


CODE	PARTICULARS	C. Y. 2021	P. Y. 2020
270-10	Provisions for Doubtful receivables	-	-
270-20	Provisions for Other Assets	-	-
270-30	Revenues written off	-	-
270-40	Assets Written off	-	-
270-50	Miscellaneous Expenses written off	-	-
Total		-	-

Schedule I - 17: Miscellaneous Expenses- [Code No. 271]

CODE	PARTICULARS	C. Y. 2021	P. Y. 2020
271-10	Loss on disposal of Assets	-	-
271-20	Loss on disposal of Investments	-	-
271-80	Other Miscellaneous Expenses	4,07,05,173.00	1,90,78,127.05
Total		4,07,05,173.00	1,90,78,127.05

Schedule I - 18: Prior Period Items- (Net)- [Code No. 280]

CODE	PARTICULARS	C. Y. 2021	P. Y. 2020
Income			
280-10	Taxes	-	-
280-20	Other- Revenues	-	-
280-30	Recovery of revenues written off	-	-
280-40	other Income	-	-
Sub Total		-	-
Expenses			
280-50	Refund of Taxes	-	-
280-60	Refund of Other- Revenues	-	-
280-80	Other Expenses	-	-
Sub Total		-	-
Total		-	-


Commissioner
Nagar Palik Nigam
Chhindwara (M.P.)



MUNICIPAL CORPORATION, CHHINDWARA
Schedule B-11: Fixed Assets [Code No. 411]

Particulars of Assets		Gross Block			Accumulated Depreciation			Net Block			
Code		Opening Balance	Rate of Depreciation	Addition during the Period Before the Period After 30/09/2020	Deduct during the year	Total at the end of Period	Opening Balance	Addition during the year	Total at the end of Period	At the end of Current Year	At the end of Previous Year
No.			Depreciation	30/09/2020	30/09/2020						
410-10	Land	27,74,534.00				27,74,534.00			27,74,534.00	27,74,534.00	27,74,534.00
410-11	Plant and Equipment	12,81,02,525.01	5.00	47,13,096.00	1,25,61,746.00	14,53,78,267.01	5,90,000.00		5,90,000.00	14,47,88,267.01	7,03,44,513.00
410-12	Livestock	6,23,995.00	5.00			6,23,995.00				6,23,995.00	6,23,995.00
410-20	Buildings	19,84,20,310.00	5.00	80,43,111.00	1,64,50,163.00	21,69,23,184.00	2,19,91,041.00	1,04,34,895.00	3,24,26,146.00	18,44,87,228.00	14,78,19,087.00
410-30	Roads & Bridges	2,25,93,75,450.45	5.00	3,38,08,893.00	6,95,95,557.00	44,72,830.00	96,58,42,696.00	11,64,11,105.00	2,22,64,246.00	1,08,21,30,093.00	1,08,60,87,279.42
410-31	Sewerage & Drainage	40,35,22,874.01	5.00	1,84,52,070.00	3,38,32,517.00	45,69,87,461.01	16,82,73,454.00	2,90,01,060.00	19,02,74,514.00	2,78,66,92,947.01	17,20,57,241.00
410-32	Waterways	1,18,39,16,120.00	5.00	97,45,815.00	28,36,139.00	1,19,86,04,075.00	8,21,21,284.00	5,97,56,750.00	14,18,78,004.00	1,05,47,26,641.00	78,74,88,738.00
410-33	Public Lightings	2,75,33,958.00	10.00	40,83,736.00	55,46,196.00	3,67,63,384.00	67,89,832.00	34,19,076.00	1,02,08,911.00	2,65,54,573.00	98,71,056.00
410-34	Community Toilet Complex	1,28,46,187.00	5.00			1,28,46,187.00	6,42,310.00	6,42,310.00	1,30,33,575.00	2,37,87,610.00	10,46,944.00
410-40	Plants & Machinery	1,75,32,274.00	15.00			1,75,32,274.00	63,21,709.00	26,29,841.00	49,51,550.00	85,80,724.00	14,21,385.00
410-50	Vehicles	8,64,58,338.00	15.00	20,63,644.00		8,84,21,982.00	5,18,05,270.00	6,49,96,204.00	2,44,85,688.00	2,44,85,688.00	4,28,87,264.00
410-60	Office & Other Equipments	65,17,695.80	15.00	2,62,281.00	3,12,919.00	70,82,915.00	40,47,790.00	10,39,961.00	50,86,751.00	19,96,114.00	22,95,193.00
410-70	Furniture & Pictures & Other Fixed Assets	42,10,158.00	10.00	3,05,635.00	14,03,045.00	60,19,848.00	32,12,036.00	5,21,832.00	37,33,886.00	9,42,218.00	9,42,218.00
410-80	Other Fixed Assets	14,24,07,151.44	10.00	46,81,758.82	1,03,74,255.69	15,74,63,205.95	3,15,36,900.00	1,52,27,806.00	4,70,68,208.00	11,03,96,487.95	10,89,91,694.00
Total		4,47,13,50,889.51		8,22,84,896.82	15,57,38,221.69	44,72,830.00	4,70,45,080.84	1,35,53,75,505.00	24,52,74,675.00	2,43,85,13,379.42	
412	Capital Work in Progress	35,70,98,538.00		6,00,87,705.62	3,36,57,043.00	70,68,780.69	36,02,74,537.00		36,02,74,537.00	36,02,74,537.00	36,02,74,537.00
Grand Total		4,73,84,49,428.51		15,10,75,602.51	19,53,45,264.69	1,15,41,610.69	5,07,41,75,446.42	1,35,53,75,505.00	24,52,74,675.00	2,43,85,13,379.42	2,43,85,13,379.42

NOTE:- DEPRECIATION HAVE BEEN CHARGED ON FIXED ASSETS, AS PER INCOME TAX ACT.

Commissioner
Nagar Palik Nigam
Chhindwara (M.P.)



NAGAR NIGAM CHHINDWARA

BANK RECONCILIATION STATEMENT

As on 31st March 2021

Annexure-D

UBI A/C NO. 6444

Closing Balance As per Bank					146.00
Add	Bank Withdrawal but not entered in cash book				
	18/12/2020	RAOMPPKVVCOLTDEMA ND	1,500.00		
	18/12/2020	RAOMPPKVVCOLTDEMA ND	1,683.00		
	26/12/2020	fund Transfer 24038	816.67		
					3,999.67
					4,145.67
Less	Bank Deposit but not entered in cash book				
	31/01/2021	Interest	146.00		
					146.00
					3,999.67
	Closing Balance as per Cash book				3,999.67

UBI A/C NO. 24038

Closing balance as per Bank					18,54,620.85
Add	Bank Withdrawal but not entered in cash book				
	Date	amount			
	23/07/2020	23,405.00	Jain Udyog		
	04/09/2020	28,870.00	Hari Har Ji Cos		
	11/09/2020	50,000.00	Lila dhar raj		
	11/09/2020	48,660.00	MS MAAPADMAVATI CONSTRUCTI		
	11/09/2020	2,50,000.00	MS KHALSA CRANE SERVICES		
	28/09/2020	1,39,100.00	TDS EPL		
	06/10/2020	17,360.00	RUDRA URIA		
	06/10/2020	2,12,685.00	SANTOSH RAGHUWANSH		
	09/10/2020	96,752.00	SHASHAWAT ASSOCIATES		
	13/10/2020	5,000.00	PRIVANKESH		
	21/10/2020	25,000.00			
	22/10/2020	95,159.00	R D CONSTRUCTION		
	29/10/2020	47,385.00	RAKESH USRETHE		
	06/11/2020	2,00,000.00	DEVENDRA DHANORIA		
	12/11/2020	3,90,456.00	as per list		
	13/11/2020	1,66,544.00	as per list		
	28/11/2020	1,45,750.00	TDS EPL		
	09/12/2020	1,95,677.00	as per list		
	10/12/2020	93,333.00	ADHIR VERMA		
	21/12/2020	12,348.00	DAINIK BHASKAR		
	21/01/2021	1,50,000.00	CADBERY CONSTRUCTION		
	08/02/2021	1,03,952.00			
	08/02/2021	2,00,000.00	PRABHAT SAMAJ SEVA SHIKSA		
	08/02/2021	99,037.00			
	09/02/2021	46,054.00	SUNIL TIWARI		
	09/02/2021	53,359.00			
	11/02/2021	2,24,866.00	as per list		
	12/02/2021	24,200.00	ALHAMAD ENGINEERING WORK S		
	12/02/2021	1,01,867.00	APEX CONSTRUCTION		
	23/02/2021	97,668.00	S S CONSTRUCTION		
	25/02/2021	1,50,000.00	SANTOSH RAGHUWANSHI		
	22/03/2021	95,928.00	MAHESH KOUSHAL		
	22/03/2021	97,480.00			
	22/03/2021	49,760.00			
	22/03/2021	94,208.00	AARADHYA CONSTRUCTION		
	25/03/2021	5,86,674.00	as per list		
					44,18,537.00
					62,73,157.85
Less	Amount issued short but excess entry				
Date	cash book Amt	bank entry	diff		
28/07/2020	65201	65,021.00	180		
30/07/2020	96567	95,567.00	1000		
03/09/2020	50000	25,000.00	25000		Dainik Bhaskar
03/09/2020	47355	51,355.00	-4000		Prashant shriwas
03/09/2020	92809	92,819.00	-10		manvi const


**Commissioner
Nagar Palik Nigam
Chhindwara (M.P.)**



13/10/2020	51743	51,745.00	-2		SHRI HARIHARJI CONSTRUCT
23/10/2020	108150	1,08,152.00	-2		
05/11/2020	103908	10,908.00	93000		Tirumala Construction
28/11/2020	216722	2,16,772.00	-50		GST
18/12/2020	98761	98,760.00	1		TANISHKA CONSTRUCTION
24/12/2020	95432	95,492.00	-60		tax
08/01/2021	58038	58,035.00	3		
02/02/2021	192843	1,92,643.00	200		
26/02/2021	89522	89,582.00	-60		
04/03/2021	38508	38,500.00	8		
04/03/2021	258336	2,58,332.00	4		
				1,15,212.00	
				61,57,945.85	
Less	Cheque issued but not present in bank				
	date of issued	Amount	date of Cleared		
	30/07/2020	40,000.00	Jain Udyog		
	17/08/2020	97,111.00	Parmal Raghuvanshi		
	04/09/2020	1,02,576.00	Harihar Ji Construction		
	08/09/2020	20,358.00	Ashish Store		
	10/09/2020	93,970.00	Umia arts		
	11/09/2020	94,060.00	Y S Con.		
	09/10/2020	68,718.00	210-10-02 Salaries & Allowances-Staf		
	09/10/2020	51,745.00	210-10-02 Salaries & Allowances-Staf		
	09/10/2020	21,491.00	210-10-02 Salaries & Allowances-Staf		
	09/10/2020	24,046.00	210-10-02 Salaries & Allowances-Staf		
	21/10/2020	50,000.00	280-80-03 Arriers of Increment Salaries		
	22/10/2020	50,000.00	Ashtha Construction		
	23/10/2020	50,000.00	Shubh Arts (Traders)		
	23/11/2020	1,00,000.00	Leave encash		
	18/12/2020	1,500.00			
	18/12/2020	1,683.00			
	02/02/2021	2,08,398.00	Santosh Raghuvanshi		
	09/02/2021	46,554.00	280-80-03 Arriers of Increment Salaries		
	18/02/2021		Kishor Kushvah		
	22/02/2021	50,000.00	Kishor Kushvah		
	04/03/2021	1,02,549.00	Tirumala Construction		
	22/03/2021	92,750.00	Jain Udyog		
				13,67,509.00	
				47,90,436.85	
Less	Bank Deposit but not entered CB				
	03/09/2020	17,360.00	RUORA URJA		
	10/09/2020	24,895.00	cash		
	10/09/2020	37,108.00	cash		
	15/09/2020	10,920.00	DIRECTORATE OF TREASURIES AND ACCOUNT		
	23/10/2020	47,385.00	RAKESH USRETHE		
	12/11/2020	2,00,000.00			
	26/12/2020	816.67	A/c closed 5444		
	25/01/2021	16,243.00	JAYA GUPTA AND AJAY KANHAIYA		
				3,54,727.67	
	Closing Balance as per Tally			44,35,709.18	As per Tally
Less	दिनांक 09/03/21 को मुद्रांकन 20203 से किया गया किन्तु बैंक बुक में नहीं 24098 को दिखाया गया			23,464.00	
	Closing Balance as per Cash book			44,12,245.18	

BOB A/C NO. 20203

	Closing Balance as per Bank			2,39,946.15
Less	Bank Deposit but not entered in cash book			
	08/09/2020		5,000.00	
	08/09/2020		5,000.00	
	02/08/2020		7,233.00	
	23/10/2020		7,50,000.00	
	08/11/2020 Interest		3,656.00	
	13/11/2020		1,47,054.00	
	13/11/2020		75,787.00	
	19/11/2020		29,180.00	
	29/01/2020		6,915.00	
	05/02/2020		5,690.00	
	02/03/2021		40,000.00	
				10,75,515.00


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					-8,35,568.85
	Add	Bank Withdrawal but not entered in cash book			
				5,292.00	
		08/09/2020		5,000.00	
		08/09/2020		7,105.00	
		21/07/2020			
		09/10/2020	ARNAV ENTERPRISES-CORPORATIO	20,03,217.00	
		09/10/2020	ARNAV ENTERPRISES-CORPORATIO	1,93,982.00	
		23/10/2020	salary	5,31,190.00	
		29/10/2020	GOPAL SINGH RAGHUWANSHI-SYND	50,000.00	
		29/10/2020	VEDANSH CONSTRUCTION-CENTRAL	50,000.00	
		29/10/2020	SHAILENDRA AGRAWAL-INDUSIND	54,000.00	
		06/11/2021	salary	3,47,321.00	
		12/11/2020		1,47,054.00	
		12/11/2020		93,120.00	
		12/11/2020		75,787.00	
		15/12/2020		13,466.00	
		17/12/2020	salary	5,36,173.00	
		17/12/2020	HANUMANT INFRA-CANARA BANK	75,000.00	
		21/12/2020		97,428.00	
		02/01/2021	PRASHANT KUMAR SHRIVAS-UNION	3,06,369.00	
		02/01/2021	SHREE DADAJI CONSTRUCTION-ST	50,000.00	
		06/01/2021	VANDANA KOLHE-UNION BANK OF	9,359.00	
		13/01/2021		3,01,215.00	
		13/01/2021		1,94,040.00	
		13/01/2021	S S CONSTRUCTION NB SHANU-NAGP	94,020.00	
		16/02/2021	PRADYA SHREE ENTERPRISES-UNI	2,00,000.00	
		02/03/2021	salary	1,12,309.00	
		22/03/2021	JAIN UDYOG-ORIENTAL BANK OF	92,750.00	
					56,45,197.00
					48,09,628.15
	Less	amount issued but not present in bank			
		27/08/2020		50,000.00	
		12/10/2020	PRAMOD DABLI	5,700.00	
		06/11/2020	Devendra Dhanoriya	3,47,381.00	
		06/11/2020	Devendra Dhanoriya	2,00,000.00	
		13/11/2020	Katayani Construction	93,120.00	
		18/12/2020	210-10-03 Wages-Temporary Staff	6,36,173.00	
		21/12/2020	Dainik Dalsagar NEWS	12,348.00	
		26/12/2020	230-80-61 Rain Water Harvesting	10,000.00	
		31/12/2020	Tapan Biswas	33,000.00	
		14/01/2021	S.S.Construction	94,020.00	
		26/02/2021	210-10-03 Wages-Temporary Staff	1,12,309.00	
					14,94,051.00
					33,15,577.15
	Less	Amount Diffrence issued			
	Date	Cash book Amount	Bank Amount	Diffrence	
	20/07/2020	28997	283878	(5.00)	
	21/12/2020	42896	42996	(100.00)	
	17/12/2020	103511	103611	(100.00)	
	17/12/2020	45129	45159	(30.00)	
	23/11/2020	111562	111552	10.00	
					225.00
					33,15,802.15
	Add				
	21/07/2020	बैंक में नहीं लाना हुई किन्तु बैंक बुक में राशि में नहीं लाना गया था।		91,922.00	91,922.00
Less					32,23,880.15
	10/08/2020	बैंक में नहीं लाना हुई किन्तु बैंक बुक में राशि में नहीं लाना गया था।		70,008.00	70,008.00
Less					31,53,872.15
	09/09/2020	बैंक में नहीं लाना हुई किन्तु बैंक बुक में राशि में नहीं लाना गया था।		1,73,688.00	1,73,688.00
Less					29,80,184.15
	09/10/2020	आगत न. 29009 के राशि लाना हुई किन्तु बैंक बुक में नहीं लाना गया था।		25,00,000.00	25,00,000.00
Less					4,80,184.15

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BOB A/C NO. 21335

Equitas Bank A/C NO. 100005679587

HDFC A/C NO. 483681

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	Date	Amount	
	23/12/2020	1.00	
	01/01/2021	1.00	
	06/01/2021	4,316.00	
	29/01/2021	1,165.00	
	26/01/2021	6,478.00	
	29/01/2021	789.80	
	30/01/2021	18,862.00	
	05/02/2021	2,557.00	
	06/02/2021	6,370.00	
	26/02/2021	7,612.00	
			48,151.00
			5,47,049.00
Add	Deposit in cash book but not entered in bank		
	Date	Amount	
	23/12/2020	5,835.00	
	30/01/2021	4,253.00	
	01/02/2021	12,613.00	
	06/02/2021	5,421.00	
	01/03/2021	2,540.00	
			30,662.00
			5,77,711.00
Less	22/03/2021	Deposit in cash book Rs 12762 but entered in bank Rs 12763	1.00
			5,77,710.00
Add			1,141.00
		Closing Balance as per Cash book	5,78,851.00

N N S B A/C NO. 5151

	Closing Balance As per Bank			34,09,242.56
Less	Bank Deposit but not entered in cash book			
	Date	Name	Amount	
	30/12/2020	Interest	5,324.00	
	12/01/2021	MEHTAR SHAKHA SAMITI KATOTI RASHI	8,000.00	
	22/01/2021	Interest	2,157.00	
	18/02/2021	AMT REV OTHER BANK	1,27,559.00	
	17/03/2021	TRANSFER	25,00,000.00	
	25/03/2021	TRANSFER	30,00,000.00	
	30/03/2021	Interest	16,502.00	
				56,59,542.00
				-22,50,299.44
Add	Bank Withdrawal but not entered in cash book			
	27/01/2021	Salary Ch No 66359	6,17,607.00	
	28/01/2021	Salary Ch No 58912	16,75,724.00	
	29/01/2021	Salary Ch No 58914	18,098.00	
	29/01/2021	Salary Ch No 58917	73,832.00	
	11/02/2021	Salary Ch No 66244	2,31,420.00	
	25/03/2021	Salary Ch No 68652	22,73,484.00	
				47,89,943.00
				25,39,643.56
Add	Deposit in cash book but not present in bank			
		CLOSING BALANCE AS PER CASH BOOK		25,39,643.56

S B I A/C NO. 10064

	Closing Balance As per Bank			5,49,89,036.70
Less	Bank Deposit but not entered in bank			
	Date	Name	Amount	
	19/03/2021	BALAJI ADVERTISI	2,74,945.00	
	19/03/2021	Road Repairing	1,05,65,000.00	
	22/03/2021	ZOLO DIGITAL ADV	1,00,610.00	
	24/03/2021		55,532.00	
	26/03/2021		10,000.00	
	26/03/2021	MOHD SUHABUDDIN	10,50,000.00	
	30/03/2021	SAVITRI SAHU	16,80,000.00	
	30/03/2021	LAKHAN	7,45,000.00	
	31/03/2021	PRATIBHA MISHRA	1,98,526.00	

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	31/03/2021		24,128.00	
				1,47,03,741.00
				4,02,85,295.70
Add	Bank withdrawal but not entered in cash book			
	Date	Name	Amount	
	16/12/2020	AS Per List	28,698.00	
	17/12/2020	MANVI CONSTRUCTION	75,000.00	
	21/12/2020	Challan	3,756.00	
	23/12/2020	Salary	82,845.00	
	23/12/2020	Challan	63,000.00	
	23/12/2020	Challan	63,000.00	
	23/12/2020	R A O M P P K V V C /	3,81,287.00	
	23/12/2020	Mr. ROSHAN SINGH BATH /	1,51,925.00	
	29/12/2020	Bank charge	1,593.00	
	11/01/2021	Mr. ROSHAN SINGH BATH /	27,464.00	
	19/01/2021	Bank charge	177.00	
	21/01/2021	Transfer	50,00,000.00	
	27/01/2021	Challan	38,500.00	
	29/01/2021	Pratibha Trading	80,000.00	
	01/02/2021	AS Per List	77,535.00	
	01/02/2021	Challan	3,756.00	
	09/02/2021	ADHIR VERMA	98,112.00	
	15/02/2021	Challan	62,600.00	
	16/02/2021	SAMBAL	5,000.00	
	16/02/2021	HUDCO LTD	6,76,203.00	
	16/02/2021	PENSION	7,41,826.00	
	22/02/2021	Challan	3,756.00	
	22/02/2021	AS Per List	7,32,379.00	
	22/02/2021	HEMANT GULWASKAR	93,500.00	
	25/02/2021	AS Per List	77,535.00	
	26/02/2021	HIMANSHU KUMAR SINGH	12,960.00	
	26/02/2021	R A O M P P K V V C	1,61,461.00	
	02/03/2021	Salary	12,47,304.00	
	12/03/2021	SHRI HARIHARJI CONSTRUCTION	93,744.00	
	12/03/2021	Bank charge	649.00	
	17/03/2021	Salary	43,68,377.00	
	17/03/2021	Transfer	50,00,000.00	
				1,94,53,942.00
				5,97,39,237.70
Less	Amount issued in cash book but not entered in bank			
	Date	Name	Amount	
	14/12/2020		23,698.00	
	10/01/2021	210-10-02 Salaries & Allowances-Staf	61,983.00	
	20/01/2021	350-30-02 Employee GPF Fund	3,756.00	
	20/01/2021	350-30-02 Employee GPF Fund	82,845.00	
	23/01/2021	260-80-30Sambal Yojna Exp	5,000.00	
	23/01/2021	260-80-30Sambal Yojna Exp	5,000.00	
	27/01/2021	350-30-02 Employee GPF Fund	77,535.00	
	29/01/2021	Pratibha Trading Co.	40,000.00	
	26/02/2021	210-10-03 Wages-Temporary Staff	9,18,083.00	
	09/03/2021	230-10-01 Power & Fuel-Water Works	2,11,997.00	
	22/03/2021	ARADHYA CONSTRUCTION	94,208.00	
	22/03/2021	Mahesh Koudhal Stationary Cwa	95,928.00	
	22/03/2021	Ashish Stores	97,480.00	
	12/03/2021	Sambal	1,00,000.00	
	12/03/2021	Sambal	1,00,000.00	
				19,17,513.00
				5,78,21,724.70
Less	Amount difference cash book & Bank			
	Date	Amt Cash book	Amt Bank	Difference
	14/12/2020	43547	49647	16,000.00
	12/03/2021	8000000	8000000	72,00,000.00
				71,94,000.00
Add	Deposit in cash book but not entered in bank			5,06,27,724.70
	Date	Name	Amount	
	25/01/2021	210-10-02 Salaries & Allowances-Staf	85,845.00	

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	06/03/2021	Cash Deposit	10,00,000.00	
	15/03/2021	Cash Deposit	7,00,000.00	
	23/03/2021	Cash Deposit	10,00,000.00	
	26/03/2021	Cash Deposit	5,00,000.00	
				32,85,845.00
				5,39,13,569.70
ADD.				12,00,000.00
				5,51,13,569.70
				9,381.00
Less 20-01-2021				5,51,04,188.70
				100.00
Less 20-01-2021				
Closing Balance as per Cash Book				5,51,04,088.70

ID B I A / C N O : 13800

		Closing Balance As per Bank			77,94,096.98
Add		Bank Withdrawal but not entered in cash book			
Date	Name	Amount			
23/12/2020	MAD SYSTEM	10,265.00			
23/12/2020	BHAGWA	11,800.00			
23/12/2020	DIVYA EXPRE	4,410.00			
23/12/2020	TIRUMA	1,00,198.00			
23/12/2020	HIMANSHU M	3,000.00			
23/12/2020	BABBU R	47,040.00			
28/12/2020	MS NAM	1,67,647.00			
31/12/2020	TAPAN	33,000.00			
01/01/2021	TIRUMA	1,03,373.00			
04/01/2021	RAHUL B	6,032.00			
11/01/2021	DHRUV	13,592.00			
12/01/2021	ENGLE TRAVE	21,000.00			
25/01/2021	VISHVAK	6,185.00			
02/02/2021	ARNAV	2,08,398.00			
02/02/2021	RAJPUT	2,00,000.00			
05/02/2021	RIYA A	25,000.00			
05/02/2021	MANOJ CHOU	43,023.00			
05/02/2021	JIGAR	6,915.00			
05/02/2021	AJAY MA	7,105.00			
05/02/2021	MUKESH	7,105.00			
05/02/2021	CHHIND	49,900.00			
15/02/2021	S K EAR	3,600.00			
20/02/2021	SHARDE	50,000.00			
22/02/2021	MAHEND	6,728.00			
23/02/2021	ASHA C	41,038.00			
22/02/2021	IDRIS M	1,00,000.00			
25/02/2021	ARYA INFR	75,000.00			
27/02/2021	AMIT BH	40,000.00			
03/03/2021	SHREE KRAS	49,588.00			
04/03/2021	TIRUMA	1,02,549.00			
15/03/2021	VIVEK P	7,105.00			
18/03/2021	PRESIDENT	10,900.00			
23/03/2021	ANAND AGRA	46,350.00			
24/03/2021	CHHIND	500.00			
31/03/2021	CM PRAK	48,394.00			
					16,56,739.00
					94,50,835.98
Less		Bank Deposit but not entered in cash book			
Date	Name	Amount			
22/12/2020	CENTURY	7,000.00			
24/12/2020	RUDRA CO	49,004.00			
26/12/2020	Int Coll: 27-1-9-2020 to 26-12-2020	10,236.00			
28/12/2020	SH	3,30,561.00			
30/12/2020	R R INFR	10,77,960.00			
21/01/2021	Transfer	15,00,000.00			
19/02/2021	TRISHA A	1,00,000.00			
27/03/2021	Interest Received	29,181.00			
					31,03,942.00
					63,46,893.98
Less		Cheque issued but not present in bank			
Date	Name	Amount			
28/12/2020	Namdeo Construction Cwa	1,00,000.00			
01/01/2021	Tirumala Construction	1,03,301.00			
02/01/2021	Prashant Shrivast	5,06,369.00			
02/01/2021	Shri Mahakal Constrac (Misra)	50,000.00			
04/01/2021	210-10-03 Wages-Temporary Staff	6,732.00			
20/01/2021	210-10-02 Salaries & Allowances-Staff	9,381.00			
21/01/2021	Cadbury Construction	1,50,000.00			

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12/02/2021	Apex Enterprises, Chhindwara	1,01,867.00			
12/02/2021	Alahamad Engineering And Work Shop	24,200.00			
15/02/2021	S.K Earth Moovers	9,470.03			
22/02/2021	210-10-03 Wages-Temporary Staff	6,032.00			
22/02/2021	280-80-03 Arriers of Increment Salaries	33,200.00			
22/02/2021	Idrish Mansuri	1,50,000.00			
25/02/2021	Santosh Raghuvanshi	1,50,000.00			
25/02/2021	ARYA INFRA	95,024.00			
25/02/2021	S.S.Construction	92,783.00			
12/03/2021	Harihar Ji Construction	93,744.00			
22/03/2021	Ashish Stores	49,760.00			
31/03/2021	O.P. Shrivastav	50,000.00			
					15,81,863.00
					47,65,030.98
Less	Amount short in cash and bank				
Date	Name	Cash book Amount	Bank Amount	Diffrence	
30/12/2020	210-10-03 Wages-Temporary Staff	7,015.00	7,105.00	-90.00	
11/02/2021	Amav Enterprises	41,868.00	4,01,868.00	-3,60,000.00	
11/02/2021	Pawar Photo Copy Chhindwara	58,392.00	58,352.00	40.00	
16/02/2021	SIDHI VINAYAK CONSTRUCTION	19,878.00	19,870.00	8.00	
16/02/2021	Jaino Steel Industries	1,20,000.00	12,000.00	1,08,000.00	
16/02/2021	Shri Krishna Motores	1,52,893.00	1,53,893.00	-1,000.00	
19/02/2021	210-10-03 Wages-Temporary Staff	7,015.00	7,105.00	-90.00	
22/02/2021	Santosh Raghuvanshi	1,80,315.00	1,80,215.00	100.00	
25/02/2021	Mukesh Divedi	14,230.00	14,239.00	-9.00	
26/02/2021	Shri Mahakal Constraiion (Mishra)	29,241.00	29,249.00	-8.00	
01/03/2021	Rajshthan Patrika Ltd	6,074.00	6,174.00	-100.00	
02/03/2021	O.P. Shrivastav	51,092.00	51,016.00	76.00	
12/03/2021	Bhupendra Singh Diwan	1,03,697.00	1,03,694.00	3.00	
					-2,53,070.00
					50,18,100.98
ADD					7,015.00
30/12/2020	दिनांक 30/12/20 को राशि 13800 रु आये की गई किन्तु कैश बुक में 20203 से कम होना था।				50,25,115.98
					9,381.00
20/01/2021	दिनांक 20/01/21 को राशि 10084 रु आये की गई किन्तु कैश बुक में 10084 से कम होना था।				50,34,496.98
					1,00,536.00
11/02/2021	दिनांक 11/02/21 को राशि 100536 रु आये की गई किन्तु कैश बुक में 100536 से कम होना था।				51,35,032.98
					98,545.00
27/03/2021	दिनांक 27/03/21 को राशि 9368377 रु आये की गई किन्तु कैश बुक में 9368377 से कम होना था।				
					52,33,577.98
					Closing balance as per Cash book

ICICI BANK A/C NO. 13928

Closing Balance as per Bank				49,996.00
Add	Bank Withdrawal but not entered in cash book			
Date		Amount		
11/02/2021		20516		20,516.00
				70,512.00
ADD	दिनांक 25/03/21 को राशि भुगतान नागरिक बैंक में ट्रांसफर की गई किन्तु कैश बुक में आई की आई			30,00,000.00
				30,70,512.00
ADD	दिनांक 17/03/21 को बैंक भुगतान की 9368377 रु की प्रविष्टि की गई किन्तु बैंक से 9368381 रु			4.00
				30,70,516.00
Closing Balance as per Cash book				

BOB A/C NO. 10487

Closing Balance as per Bank				31,54,488.35
Less				
Deposit in cashier Cash book				16,40,000.00
Date 25/05/2021				
Closing balance as per Tally				15,14,488.35

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