Goyal Parul & Co.
Chartered Accountants

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INDEPENDENT AUDITOR'S REPORT

To,
The Chief Municipal Officer
Nagar Parishad-Amarwara (M.P.)

Opinion

We have audited the financial statements of **Nagar Palika Parishad- Amarwara** (the entity), which comprise the balance sheet as at March 31st 2020, and the income and expenditure account, for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2020, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of
India (ICAI).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the

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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. In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

For M/s Goyal Parul and Co.
Chartered Accountants
Firm's Registration No.: 016750N

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CA Sanchit Agrawal
Partner
Membership No.:435163
Jabalpur
26th February 2021
UDIN: 21435163AAAAAS9525

ULB- AMARWADA

Working of Total Reciepts

Reciept and Payment Account of	Total of R&P	Opening Balance	Reciepts during the year
12th finance commision	25,13,149.68	24,00,722.00	1,12,427.68
BRGF	8,975.12	8,570.00	405.12
HUDCO CSR	9,232.00	8,915.00	317.00
IDSMT - REVOLVING FUND	2,57,88,786.59	1,50,42,197.95	1,07,46,588.64
IDSMT	33,04,102.73	32,96,573.67	7,529.06
IHSDP	12,18,509.99	9,93,430.00	2,25,079.99
MAIN CASHBOOK	13,04,77,563.26	5,31,20,380.00	7,73,57,183.26
MMSVAY	34,15,390.20	33,21,076.00	94,314.20
PMAY	4,17,36,731.10	1,71,171.00	4,15,65,560.10
SOLID WASTE	36,57,675.00	35,25,286.00	1,32,389.00
SWATCH BHARAT	72,22,417.25	28,25,793.00	43,96,624.25
UDISSMT ROAD	2,85,853.02	2,73,569.00	12,284.02
UDISSMT WATER	1,79,007.82	1,71,006.00	8,001.82
TOTAL	**21,98,17,393.76**	**8,51,58,689.62**	**13,46,58,704.14**

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NAGAR PALIKA PARISHAD, AMARWARA
District : CHHINDWARA (M.P)
ABTRACT SHEET FOR REPORTING ON AUDIT PARAS FOR THE PERIOD
1-04-2019 TO 31-03-2020

S.No.	Parameters	Description	Observations in Brief	Suggestions
1	Audit of Revenue	a) The auditor is responsible for audit of revenue from various sources.	1) On test check basis we have verified the revenue from reciepts maintained by the management for all sources. 2) GST has not been charged on all tender docuemnts sold by the management.	The management should charge GST on all tender docuemnts sold by the them. Tds charged 2.27% instead of 2% on all payments.
		b) He is also responsible to check the revenue reciepts from the counterfoils of reciept books and verify that money received is duly deposited in the respective bank account.	On test check basis we have verified the revenue from reciepts maintained by the management for all sources.	Not Applicable
		c) Percentage of revenue collection increase/decrease in various heads of property tax, samekit kar, shiksha upkar, Nagriya vikas upkar and other tax compared to previous year shall be part of report.	The details are provided in the Annexure A	The management should take neccesary steps to rectify the same
		d) Delay beyond 2 working days shall be immediately brought to the notice of commisioner/CMO.	No such cases exist.	Not Applicable
		e) The Entries in cash book shall be verified.	The entries in cash book have been verified and discrepancies have been reported to management which have been rectified by them.	The management should take neccesary steps to rectify the same
		f) Auditor shall specifically mention in report, the revenue recovery against the quaterly and monthly targets. Any lapses in the revenue recovery shall be the part of report.	During the course of our audit we noticed that Demand of samekit kar, Property tax, Nagriya Prashasan kar is not maintained in register person wise. As per the discussion the data sent to the government is on estimated basis by adding certain percentage to the previous year figures. The lapses between the targeted revenue and achieved revenue is mentioned in Annexure A to this report.	The management should take neccesary steps to rectify the same Demand is to be raised by posting in a demand register for individual years and all the recoveries related to previous year demands has to be saperately recorded in the demand register of that year.
		g) Auditor shall verify the interest income from the FDR's and verify the interest income is duly and timely accounted for in cash book.	On test check basis we have verified that the FDR interest is booked on maturity basis and not on yearly basis. This is a wrong pratice and the same should be corrected.	Interest on FDR needs to be booked through yearly interest certificates issued by the banks.
		h) The cases where, the investment is made on lesser interest rates shall be brought to the notice of the commissioner/CMO.	As per the information collected by us and explanations provided by the management, there are no investments done by the management during the financial year, however there were few FD's that got matured this year and were renewed by the bank directly as per the instructions with them and no quotations from vaiours banks were asked by the ULB to yield higher interest rates on these FD's	Quotations from all financial institutions are requried to be obtained to yield higher interest benefit to ULB.

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2	Audit of Expenditure	a) The auditor is responsible for audit of expenditure under all the schemes.	On test check basis we have verified the expenditure under all the schemes with relevant vouchers and with respect to this few expenses totalling to ₹ 387188.99 have been not recorded and there nature of expense is unclear, the same has been classified under the head other expenses in R&P Account. We have no information with respect to these expenses	The management should take necessary steps to rectify the same.
		b) He is also responsible for checking the entries in cash book and verify them from relevant vouchers.	On test check basis we have verified the expenditure under all the schemes with relevant vouchers and apart from the above totalling expense of 3.87 lacs no adverse remarks observation is there.	Not Applicable
		c) He should also check monthly balances of cash book and guide the accountants to rectify errors, if any.	These have been verified on test check basis. No adverse obervation on the same.	Not Applicable
		d) He shall verify that the expenditure for a particular scheme is limited to the funds allocated for the particular scheme. Any overpayment shall be brought to the notice of Commissioner/CMO.	These have been verified on test check basis.	Not Applicable
		e) He shall verify that the expenditure is in accordance with the guidelines,directives, acts and rules issued by Government of India / State Government.	These have been verified on test check basis and we have observed that in few cases payments above Rs. 10,000 were executed without any agreement.	The management should take necessary steps to rectify the same.
		f) During the audit financial property 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 limit of sanctioning authority.	These have been verified on test check basis. No adverse obervation on the same.	Not Applicable
		g) All the cases where appropriate sanctions have not been obtained shall be reported and compliance of audit observations shall be ensured during the audit. Non-complianes of audit shall be brought to the notice of Commissioner/CMO.	These have been verified on test check basis. No adverse obervation on the same.	Not Applicable
		h) Auditor shall be responsible for verification of scheme wise project wise Utilization Certificates (UCs). UCs shall be tallied with Income and Expenditure records and creation of Fixed Assets.	These have been verified on test check basis. No adverse obervation on the same.	Not Applicable
		i) The auditor shall verify that all the temporary advances have been fully recovered.	As per the information and explanations available to us from the management and the documents verified by us, there are no advance given by the management.	Not Applicable

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3	Audit of Book Keeping	a) The auditor is responsible for audit of books of accounts as well as stores.	Store register and Stationery register for 19-20 is maintained and was verified by CMO at the time of Audit.	Store register, Fixed asset register and Stationery register are maintained in a single register.
		b) He shall verify that all books of accounts and stores are maintained as per accounting rules applicable to Urban Local Bodies (ULBs). Any descrepancies shall be brought to the notice of Commissioner/CMO.	All books of accounts and stores are maintained as per accounting rules applicable to Urban Local Bodies (ULBs).But few scheme cash books were not updated and the same were updated during the course of audit through our help.	The management should record all the entries in the cash book to get the closing balance.
		c) The auditor shall verify advance register and see that all advances are timely recovered according to the condition of advances. All the cases of non-recovery shall be specifically mentioned in audit report.	As per the information and explanations available to us from the management, there are no advance given by the management. Advance register is also not prepared by the management.	Not Applicable
		d) The auditor shall verify that all the temporary advances have been fully recovered.	As per the information and explanations available to us from the management, there are no advance given by the management.	Not Applicable
		e) Bank reconcilation statement shall be verified with the records of ULB and the Bank concerned. If reconcialation statements are not prepared auditor will help in preparing BRS	Bank Reconciliation Statement have been provided by the management.	Not Applicable
		f) He shall be responsible for verifying the entries in grant register. The reciepts and payments of grants shall be duly verified with entries of cash book.	The registered has been prepared but was not maintained properly. The expenditure of grant is recorded in a file which was mantained with the information provided by higher level. The utilisation of the grant was recorded in that file.	Grants expenditure must be recorded in Grant register for every year.
		g) The auditor shall verify the fixed asset register from other records and descrepancies shall be brought to the notice of Commissioner/CMO.	Fixed asset register is maintained by the management but its not updated regularly.	The management should maintain Fixed asset register for every year seprately and should verify by CMO at the end of the year.
		h) The auditor shall reconcile the accounts of reciepts and payments especially for project funds.	These have been verified on test check basis. No adverse obervation on the same.	Not Applicable
4	Audit of FDR	a) The auditor is responsible for audit of Fixed deposits and term deposits.	On verification it was noticed that FD Register was not maintained by the ULB and even few FDR's have matured but were not returned to the bank and new FDR copies were not obtained by the ULB for there records.	The management should take necessary steps to rectify the same
		b) It shall be ensured that proper recornds of FDR's are maintained and all renewals are timely done.	FDR register was not maintained by the organisation.	FDR register should be maintained and updated regularly by the organisation
		c) The cases where, FDR's/TDR's are kept at low rate of interest then the prevailing rate shall be immediately brought to the notice of Commissioner/CMO.	As per the information and explanations available to us the management has not taken quotations from various banks regarding rate of interest on deposits. Management has made the deposit in the same bank where the account was created. In absence of the same we cannot comment whether the interest rate is lower or not.	The management should take proper quotations from the bank before investing the funds In FDR.
		d) Interest earned on FDR/TDR shall be verified from entries in the cash book.	On test check basis we have verified that the FDR interest is booked on maturity basis and not on yearly basis. This is a wrong pratice and the same should be corrected.	Interest on FDR needs to be booked through yearly interest certificates issued by the banks.

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5	Audit of Tender/Bids.	a) Auditor is responsible for audit of all the tenders/bids invited by the ULB's.	During the time of Audit we were not made available the list of total tenders but only the files of few tenders and the GEM portal is not used frequently for bidding.	Management should look into the tender process and files to keep all the document updated.
		b) He shall check whether competitive tendering procedures are followed for all bids.	While Conducting the audit we have found that in few tender only one bid is received even though it is done through online mode.	Last date of Tender should be extended if only one bid is received even though it is done through online mode. It will enable more participants to participate in the tender and the purpose of competitive bidding will be ensured.
		c) He shall verify the reciepts of all tender fee/Bid processing fee/Performance Guarantee both during the construction and maintenance period.	These have been verified on test check basis. No adverse obervation on the same.	Not Applicable
		d) The bank guarrantees, if received in lieu of bid processing fee/ performance guarantee shall be verified from the issuing bank.	In place of Bank Guarrantee, FDR was created by the management. Although FDR certificate was not attached in the tender file.	The management should attach FDR certificate in the file also.
		e) Conditions of BG's shall also be verified, any BG with any such condition which is against the interest of the ULB shall be verified and brought to the notice of Commissioner/CMO.	Not Applicable	Not Applicable
		f) The cases of extention 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.	Not Applicable	Not Applicable
6	Audit of Grants and Loans	a) The auditor is responsible for the audit of grants given by central government and its utilization.	According to the rule no. 129 Madhya pradesh Municiple Act 1971, The urban local bodies is required to maintain grant register for the financial year. Grant Registers have been verified on test check basis. The registered has been prepared but was not maintained properly. The expenditure of grant is recorded in file. the informaton kept in file was received by higher level authorities.	The management should properly maintain the Grant register and should verify by CMO timely.
		b) He shall perform audit of loans provided for physical infrastructure and its utilization. During the 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.	Not Applicable	Not Applicable
		c) The auditor shall specifically point out any diversion of funds from capital reciepts/grants/loans to revenue expenditure.	No adverse obervation on the same.	Not Applicable
7	**Incidences relating to diversion of funds from Capital reciepts/ Grants/ Loans to Revenue Nature Expenditure and from one scheme/project to another.**		These have been verified on test check basis. No adverse obervation on the same.	Not Applicable
8	**Whether all the temporary advances have been fully recovered or not.**		No adverse obervation on the same.	Not Applicable

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9	**Whether the bank reconciliation statements have been duly prepared.**	Bank Reconciliation Statement have been provided by the management.	Not Applicable
10	**General Remarks**	During the time of Audit we have checked the TDS deduction on the payments made to contractors. The process checking of TDS was not possible on Traces website as the login credentials of Traces (TDS) was not provided to us by the management. Hence we are unable to comment on the working of TDS.	Higher Authorities should emphasise on getting this information and check if the TDS is duly deposited and returns are been duly filed by the ULB
		Medical advcance register is not maintained by the organisation.	Relevant registers need to maintained
		Medical Insurance for permanent employees is not done by the organisation.	Insurance of employees needs to be done
		The vehicle owned by the management was not insured for the year.	The management should have insured all the vehicle owned by them.
		In cash book we found overwriting in several payments and receipts further in some vouchers the amount figure in words were not written.	The habit of writing amount in words needs to be incultated.

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Nagar Parishad Amarwara, Dist. Chhindwara (M.P.)

For The Period from 01.04.2019 to 31.03.2020

Annexure to Audit Reports

1. Income from sale of scrap is not accounted in the books of Nagar Palika.
2. All Purchases are not made through GEM portal the same needs to be done as per the instructions received from the higher authorities.
3. Food items purchased should be from the vendors holding FSSAI license only whereas the same practice was not adopted by the Nagar Palika.
4. In several files it was observed that instead of original vouchers, photocopies of the vouchers were enclosed.
5. No TDS was deducted on the below mentioned expenses during the financial year, detailed annexure of the same along with date of expense is enclosed with the report:

S No.	Nature of Expenditure	Amount	Head of TDS
a.	Advertisement Expense	6,83,689.91	194C
b.	Cultural Events Expense	7,23,731.66	194C
c.	Vehicle Repairs and maintenance	1171003.65	194C
d.	Infrastructure Repairs and maintenance	649234.10	194C
e.	Civil amenities Repairs and maintenance	952892.21	194C
f.	Electrical Repairs and maintenance	3353274.79	194C
g.	other Repairs and maintenance	327938.38	194C
h.	Office Maintenance	8,88,860.17	194C
i.	Consultancy	1,24,489.38	194J

6. In cash book we found overwriting in several payments and receipts further in some vouchers the amount figure in words were not written.
7. Signature of authorised official was not found on the face/cover page of daily wages payment's master roll.
8. Purchase entries were not updated in the store register.

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Nagar Palika Amrawara 2019-20

23080-04 -Cleaning by Private Agencies (Outsourced)

Ledger Account

1-Apr-2019 to 31-Mar-2020

Date		Particulars	Vch Type	Vch No.	Debit	Credit
6-2-2020	Cr	BANK OF BARODA 24850100022534	**Payment**	1970	1,33,859.00	
20-2-2020	Cr	BANK OF BARODA 24850100022534	**Payment**	2066	99,500.00	
					2,33,359.00	
	Dr	**Closing Balance**				2,33,359.00
					2,33,359.00	**2,33,359.00**

Nagar Palika Amrawara 2019-20

23050-01 - Concrete Roads

Ledger Account

1-Apr-2019 to 31-Mar-2020

Date		Particulars	Vch Type	Vch No.	Debit	Credit
3-7-2019	Cr	**Gramin Bank 0092**	**Payment**	474	28,594.10	
19-2-2020	Cr	**Gramin Bank 0092**	**Payment**	2063	1,14,524.00	
					1,43,118.10	
	Dr	**Closing Balance**				1,43,118.10
					1,43,118.10	**1,43,118.10**

Nagar Palika Amrawara 2019-20

22052-21 - Consultancy Fees,Charges

Ledger Account

1-Apr-2019 to 31-Mar-2020

Date		Particulars	Vch Type	Vch No.	Debit	Credit
14-1-2020	Cr	35010-10-P.K.Bilders Jabalpur	Journal	149	94,494.69	
3-2-2020	Cr	Gramin Bank 0092	Payment	1921	29,994.69	
					1,24,489.38	
	Dr	**Closing Balance**				1,24,489.38
					1,24,489.38	**1,24,489.38**

Nagar Palika Amrawara 2019-20

23056-02 - Electrical Fittings

Ledger Account

1-Apr-2019 to 31-Mar-2020

Date		Particulars	Vch Type	Vch No.	Debit	Credit
27-5-2019	Cr	**Gramin Bank 0092**	Payment	286	49,969.10	
4-7-2019	Cr	**Sanjay Enterprise**	Journal	40	2,82,240.00	
13-8-2019	Cr	35010-149 - Omprakash Bansal Sanawad	Journal	59	9,46,353.00	
21-9-2019	Cr	**Nahar Agency**	Journal	74	2,76,640.00	
23-9-2019	Cr	35010-11m/s Laxmi Civil Enginiyerning Pvt Ltd. Koll	Journal	75	8,10,972.00	
16-10-2019	Cr	**Gramin Bank 0092**	Payment	1169	31,904.69	
25-10-2019	Cr	35010-11 Raja Ram Suryawansh	Journal	96	1,09,786.00	
13-11-2019	Cr	35010-11 Raja Ram Suryawansh	Journal	104	97,999.00	
14-11-2019	Cr	35010-00 Om Sai Supplier Chhindwara	Journal	106	2,97,567.00	
	Cr	**35010-11 Sarthak Agency**	Journal	107	55,400.00	
21-11-2019	Cr	**35010-11 Sarthak Agency**	Journal	112	82,500.00	
29-1-2020	Cr	**Sanjay Enterprise**	Journal	155	3,11,944.00	
					33,53,274.79	
	Dr	**Closing Balance**				33,53,274.79
					33,53,274.79	**33,53,274.79**

Nagar Palika Amrawara 2019-20

23080-03 - Garbage & Clearance Expenses

Ledger Account

1-Apr-2019 to 31-Mar-2020

Date		Particulars	Vch Type	Vch No.	Debit	Credit
10-10-2019	Cr	**Gramin Bank 0092**	**Payment**	1116	59,584.69	
28-10-2019	Cr	**Gramin Bank 0092**	**Payment**	1305	34,994.69	
					94,579.38	
	Dr	**Closing Balance**				94,579.38
					94,579.38	**94,579.38**

Nagar Palika Amrawara 2019-20

22011-00 - Consolidated Office Maintenance

Ledger Account

1-Apr-2019 to 31-Mar-2020

Date		Particulars	Vch Type	Vch No.	Debit	Credit
10-1-2020	Cr	**Gramin Bank 0092**	**Payment**	1811	98,881.69	
3-2-2020	Cr	**Gramin Bank 0092**	**Payment**	1924	1,59,352.48	
17-2-2020	Cr	**Gramin Bank 0092**	**Payment**	2057	2,00,276.00	
27-2-2020	Cr	**Gramin Bank 0092**	**Payment**	2081	1,30,350.00	
31-3-2020	Cr	**Gramin Bank 0092**	**Payment**	2235	3,00,000.00	
					8,88,860.17	
	Dr	**Closing Balance**				8,88,860.17
					8,88,860.17	**8,88,860.17**

Nagar Palika Amrawara 2019-20

23050-12 - Open Drains

Ledger Account

1-Apr-2019 to 31-Mar-2020

Date		Particulars	Vch Type	Vch No.	Debit	Credit
28-6-2019	Cr	**3501011-Salim Khan (Contractor)**	**Journal**	38	2,13,885.00	
7-9-2019	Cr	**3501011 M/s Trishul Constraction Co. Jabalpur**	**Journal**	71	2,92,231.00	
					5,06,116.00	
	Dr	**Closing Balance**				5,06,116.00
					5,06,116.00	**5,06,116.00**

Nagar Palika Amrawara 2019-20

23053-00 - Consoli Repairs & Maintenance -Vehicles

Ledger Account

1-Apr-2019 to 31-Mar-2020

Date		Particulars	Vch Type	Vch No.	Debit	Credit
15-4-2019	Cr	**Gramin Bank 0092**	Payment	114	40,289.10	
10-6-2019	Cr	**35010-00 Shri Ram Enterprises**	Journal	30	7,72,240.00	
9-8-2019	Cr	**Gramin Bank 0092**	Payment	720	18,082.10	
13-8-2019	Cr	**Gramin Bank 0092**	Payment	737	34,120.38	
15-10-2019	Cr	**Central Bank of India A/c No. 6825**	Payment	1167	71,390.00	
18-12-2019	Cr	**Gramin Bank 0092**	Payment	1583	59,214.69	
21-12-2019	Cr	**Gramin Bank 0092**	Payment	1589	85,239.69	
29-1-2020	Cr	**Gramin Bank 0092**	Payment	1883	90,427.69	
					11,71,003.65	
	Dr	**Closing Balance**				11,71,003.65
					11,71,003.65	**11,71,003.65**

Nagar Palika Amrawara 2019-20

23051-00 -Consoli Repairs&Maintenance-Civic Amenities

Ledger Account

1-Apr-2019 to 31-Mar-2020

Date		Particulars	Vch Type	Vch No.	Debit	Credit
3-7-2019	Cr	35010-00 Om Sai Supplier Chhindwara	Journal	39	82,594.69	
4-7-2019	Cr	3501011-Salim Khan (Contractor)	Journal	41	1,54,007.00	
8-7-2019	Cr	35010-00 Om Sai Supplier Chhindwara	Journal	44	82,594.69	
16-11-2019	Cr	**Gramin Bank 0092**	Payment	1407	75,994.69	
	Cr	**Gramin Bank 0092**	Payment	1409	44,194.69	
	Cr	**Gramin Bank 0092**	Payment	1410	80,194.69	
17-12-2019	Cr	**Gramin Bank 0092**	Payment	1577	98,994.69	
30-12-2019	Cr	**Gramin Bank 0092**	Payment	1638	98,967.69	
4-1-2020	Cr	**Gramin Bank 0092**	Payment	1657	89,954.69	
	Cr	Central Bank of India A/c No. 6825	Payment	1693	99,000.00	
23-1-2020	Cr	**Gramin Bank 0092**	Payment	1876	46,394.69	
					9,52,892.21	
	Dr	**Closing Balance**				9,52,892.21
					9,52,892.21	**9,52,892.21**

NAGAR PALIKA PARISHAD AMARWADA
Main Cash Book
Receipt & Payment Account
For the Year Ended 31st March 2020

Receipts	Amount	Payments	Amount
To Opening Balance as per Audit Report (As per Annexure 'A')	5,29,94,033.90	By Revenue Expenditure (As per Schedule 3)	5,26,42,853.62
		By Expenses on Construction of Fixed Assets	3,18,79,782.44
To Difference in Opening Balance (As per Annexure 'A')	1,26,346.37	By Grant Refunded	34,00,000.00
		By Premium on Shops Refunded	31,12,477.68
		By Security Deposit	9,41,122.22
To Government Grants Received (Schedule 1)	4,40,94,779.42	By Royalty	3,77,707.00
To Revenue Income (Schedule 2)	1,29,87,940.01	By Withheld Amount Refunded	4,43,649.90
To Interest from Banks	6,68,037.26	By Labour Welfare Fund	4,87,533.60
To Premium on Shops	1,09,50,426.30	By TDS (Income Tax)	11,51,540.00
		By TDS on GST	10,07,791.05
To Specific Grants		By HUDCO Loan Repayment	4,52,873.00
		By Other Expenses	3,87,188.99
14th Finance Commission	51,16,000.00	Balance as per cash book	3,41,93,043.76
15th Finance Commission	35,40,000.00		
Total	13,04,77,563.26	**Total**	13,04,77,563.26

016750N
CHARTERED ACCOUNTANTS

SCHEDULE-1
GRANTS RECEIVED

Particulars	Amount
Consolidated revenue grants	95,090.00
Commercial Tax Adhibhar	19,56,000.00
Grant For Road R&M	7,28,000.00
Mudrank Shulk	56,02,911.00
Niryat Kar	1,06,000.00
Octroi Comepnsation	2,02,60,462.00
Rajya Vitt Ayog	14,96,000.00
Other Grants	1,30,51,316.42
Yatri Kar	7,99,000.00
Grand Total	**4,40,94,779.42**

SCHEDULE-2
REVENUE INCOME

Particulars	Amount
Application Fees	2,270.00
Basic Amenities	3,48,504.00
Building Construction & Regularisation Fees	8,11,738.00
Consolidated Fees For Certificate	4,976.00
Consolidated Interest	71,530.00
Consolidated other Interest	67,750.00
Consolidated Tax on Animals	7,39,476.00
Consolidated Tax	4,29,682.00
Development Tax	2,06,165.00
Education Cess	2,02,957.00
Empanelment & Registration Charges	3,650.00
Fire Fees	12,000.00
Licensing Fees	74,150.00
Meter Connection Charges	5,58,198.00
Nal Shifting Charges	5,71,025.00
Other Income	2,02,297.38
Other Rent	50,875.00
Penalties & Fines	2,90,264.00
Property Tax	7,62,408.00
Rent From Guest House	2,954.00
Rent From Market	12,46,066.00
Rent from Shops & Community Hall	26,56,213.26
Rent From Stadium	1,14,000.00
Sale of Forms & Publications	33,421.00
Security Deposits	18,83,667.37
Water Tax	16,41,703.00
	-
Grand Total	**1,29,87,940.01**

GOYAL PARUL & CO.
FRN 016750N
CHARTERED ACCOUNTANTS

SCHEDULE-3
REVENUE EXPENDITURE

Particulars	Amount
Advertisement Expenses	3,95,305.91
Bank Charges	10,600.85
Cleaning Expenses	6,37,949.02
Consultancy Expenses	2,52,807.21
Cultural Events	7,23,731.66
Electrical Fittings	28,64,738.17
Election Expenses	62,498.20
Electricity Expenses	75,63,902.00
Fuel Expenses	22,60,688.00
Grants	62,319.02
Honorarium Paid to Council Members	3,50,064.69
Insurance Expenses	54,880.38
Newspaper Expenses	6,512.33
Office Maintenance	8,88,860.17
Pension Fund	5,66,438.00
Photocopy Expenses	1,02,282.43
Postage Expense	1,000.00
Printing & Stationery	2,28,194.50
Provident Fund Contribution (Employee & Employer's)	28,45,706.00
Repair & Maintenance (Office Equipment)	1,31,676.76
Repair & Maintenance (Infrastructure Assets)	1,67,512.79
Repair & Maintenance (Buildings)	87,597.64
Repair & Maintenance (Civic Amenities)	6,93,732.54
Repair & Maintenance (Others)	13,182.33
Repair & Maintenance (Furniture)	1,07,000.00
Repair & Maintenance (Vehicles)	5,23,804.41
Salary & Wages	46,67,905.73
Salary to Premanent Staff	1,69,83,696.31
Sambal Scheme Expenses	12,89,988.79
Staff Training Expenses	18,000.00
Telephone Expenses	30,460.17
Travelling & Conveyance	2,76,446.41
Water Works Expenses	77,59,211.20
Web Internet	14,160.00
Grand Total	**5,26,42,853.62**

GOYAL PARUL & CO.
FRN 016750N
CHARTERED ACCOUNTANTS

NAGAR PALIKA PARISHAD AMARWADA
Annexure-A

Bank Account No	Bank Name	Opening Balance as per Audit Report	Opening Balance as per Passbook	Difference in Opening Balance	Closing balance as per Passbook
1977550150	Central Bank Of India	17,585.00	17,585.00	-	18,211.00
1977546825	Central Bank Of India	13,93,265.05	13,93,265.05	-	6,85,028.35
3231273076	Central Bank Of India	17,646.00	17,959.00	313.00	1,81,655.00
1977549178	Central Bank Of India	7,95,199.00	7,95,199.00	-	8,74,964.15
333758080	Central Bank Of India	4,40,450.00	4,48,256.00	7,806.00	4,56,113.00
1977547251	Central Bank Of India	5,57,832.00	5,57,832.00	-	4,95,697.00
1977548641	Central Bank Of India	1,91,810.00	1,95,209.00	3,399.00	1,98,630.00
24850200000547	Bank of Baroda	95,33,231.00	95,33,231.00	-	80,25,820.95
11275200153	State Bank Of India	26,74,601.42	26,74,601.42	-	28,69,884.62
53025210542	State Bank Of India	2,73,20,196.57	2,73,20,196.57	-	70,76,071.44
11275200095	State Bank Of India	3,52,233.90	3,52,233.90	-	3,55,597.90
30472495796	State Bank Of India	2,03,518.00	2,03,518.00	-	2,08,352.00
30454968200	State Bank Of India	1,99,274.00	1,99,274.00	-	2,04,006.00
11275201805	State Bank Of India	724.00	724.00	-	624.00
0521	Satpura narmada Gramin Bank		47,915.37	47,915.37	51,336.36
653026006132	Co-Operative Bank	66,379.00	66,379.00	-	66,379.00
653026008979	Co-Operative Bank	15,960.00	15,960.00	-	15,960.00
653026007704	Co-Operative Bank	95,580.00	95,580.00	-	95,580.00
200411030022522	Madhya Pradesh Gramin Bank	30,15,393.51	30,82,306.51	66,913.00	42,49,141.51
200411010000092	Madhya Pradesh Gramin Bank	61,03,155.45	61,03,155.45	-	65,71,610.40
Total as per passbook		5,29,94,033.90	5,31,20,380.27	1,26,346.37	3,27,00,662.68
Total as per cashbook					3,41,93,043.76

GOYAL PARUL & CO. FRN 016750N CHARTERED ACCOUNTANTS

Main Cashbook

Bank Reconciliation from Cashbook To Passbook

Particulars	Amount	Amount
Balance as per Cashbook		**3,41,93,043.76**
Less: Account included in Scheme 12th Finance Commission	(24,93,075.00)	
Add: Account of Sambal Yojana CBI A/c No 3231273076 not included in Cashbook	1,81,655.00	
Add: Accounts of MMSHVB CBI A/c No 333758080 not included in Cashbook	4,56,113.00	
Add: Account of CBI A/c No 1977548641 not included in Cashbook	1,98,630.00	
Add: Account of SBI A/c No 30472495796 not included in Cashbook	2,08,352.00	
Add: Account of SNGKB A/c No 521 not included in Cashbook	51,336.36	
Less: Payment amount not included in cashbook	(95,392.44)	
Less: Payment amount not included in cashbook		(14,92,381.08)
Balance as per Passbook		**3,27,00,662.68**

NAGAR PALIKA PARISHAD AMARWADA
Project- IHSDP
Receipt & Payment Account
For the Year Ended 31st March 2020

Receipts	Amount	Amount	Payments	Amount	Amount
			By Bank charges		236.00
To Opening Balance (as per audit report)					
CMPGB- 2000411030008779	9,10,141.10				
State Bank Of India-11275200084	80,213.94				
State Bank Of India-32118483114	3,075.00	9,93,430.04	By Closing Balance (as per cashbook)		12,18,273.99
			By Closing Balance (as per passbook)		
To Interest from Banks		47,740.15	CMPGB- 2000411030008779	11,32,801.25	
To Reconciling Item		2,339.80	State Bank Of India-11275200084	80,095.94	
To Funds received u8nder Scheme		1,75,000.00	State Bank Of India-32118483114	3,037.00	
				12,15,934.19	
Total		12,18,509.99	**Total**		12,18,509.99

GOYAL PARUL & CO. * CHARTERED ACCOUNTANTS * FRN 016750N

NAGAR PALIKA PARISHAD AMARWADA
Project UDISSMT(Road)
Receipt & Payment Account
For the Year Ended 31st March 2020

Receipts	Amount	Amount	Payments	Amount	Amount
To Opening Balance (as per audit report)			By Bank Charges		118.00
MPGB-200411030008786	2,43,348.00				
State Bank of India-32859466273	30,221.00	2,73,569.00	By Closing Balance (as per cashbook)		2,85,735.02
To Interest from Banks		12,284.02	By Closing Balance (as per passbook)		
			MPGB-200411030008786	2,54,839.02	
			State Bank of India-32859466273	30,896.00	
				2,85,735.02	
Total		2,85,853.02	**Total**		2,85,853.02

NAGAR PALIKA PARISHAD AMARWADA
Project MMSVAY
Receipt & Payment Account
For the Year Ended 31st March 2020

Receipts	Amount	Amount	Payments	Amount	Amount
To Opening Balance (as per audit report) Bank Of Baroda-24850100018686		33,21,076.00	By Payment Under Scheme		18,51,943.00
To Interest from Banks		94,314.20	By Closing Balance (as per cashbook)		15,63,447.20
			By Closing Balance (as per passbook) Bank Of Baroda-24850100018686	15,63,447.20	
Total		34,15,390.20	**Total**		34,15,390.20

GOYAL PARUL & CO.
FRN 016750N
CHARTERED ACCOUNTANTS

NAGAR PALIKA PARISHAD AMARWADA
Project PMAY
Receipt & Payment Account
For the Year Ended 31st March 2020

Receipts	Amount	Amount	Payments	Amount	Amount
To Opening Balance (as per audit report) Central Bank Of India-3570034368		1,71,171.10	By Payment Under Scheme		3,48,16,300.00
			By Reconciling Items		5,330.10
To Interest from Banks		6,75,560.00	By Closing Balance (as per cashbook)		69,15,101.00
To Grant received under scheme		4,08,90,000.00	By Closing Balance (as per passbook) Central Bank Of India-3570034368	69,20,431.10	
Total		4,17,36,731.10	**Total**		4,17,36,731.10

GOYAL PARUL & CO. ★ CHARTERED ACCOUNTANTS ★ FRN 016750N

NAGAR PALIKA PARISHAD AMARWADA
Project Solid Waste
Receipt & Payment Account
For the Year Ended 31st March 2020

Receipts	Amount	Amount	Payments	Amount	Amount
			By Payment Under Scheme		5,33,425.69
To Opening Balance (as per audit report) MPGB-200411030008519		35,25,286.00	By Bank Charges		5.31
			By Closing Balance (as per cashbook)		31,24,244.00
To Interest from Banks		1,32,389.00	By Closing Balance (as per passbook) MPGB-200411030008519	31,24,244.00	
Total		36,57,675.00	**Total**		36,57,675.00

GOYAL PARUL & CO. ★ CHARTERED ACCOUNTANTS ★ FRN 016750N

NAGAR PALIKA PARISHAD AMARWADA
Project- Swach Bharat Abhiyan
Receipt & Payment Account
For the Year Ended 31st March 2020

Receipts	Amount	Amount	Payments	Amount	Amount
To Opening Balance (as per audit report)			By Payment under the scheme		31,89,294.00
Bank of Baroda (24850100022534)		28,25,793.00	By Bank Charges		148.25
To Interest from Banks		55,480.00			
To Reconciling Item		144.25			
To Grant received		43,41,000.00	By Closing Balance (as per cashbook)		40,32,975.00
			By Closing Balance (as per passbook)	40,32,830.75	
Total		72,22,417.25	**Total**		72,22,417.25

GOYAL PARUL & CO. FRN 016750N CHARTERED ACCOUNTANTS

NAGAR PALIKA PARISHAD AMARWADA
Project UDISSMT(Road)
Receipt & Payment Account
For the Year Ended 31st March 2020

Receipts	Amount	Amount	Payments	Amount	Amount
To Opening Balance (as per audit report)					
MPGB-200411030008786	##########		By Bank Charges		118.00
State Bank of India-32859466273	30,221.00	2,73,569.00			
To Interest from Banks		12,284.02	By Closing Balance (as per cashbook)		2,85,735.02
			By Closing Balance (as per passbook)		
			MPGB-200411030008786	2,54,839.02	
			State Bank of India-32859466273	30,896.00	
				2,85,735.02	
Total		2,85,853.02	**Total**		2,85,853.02

GOYAL PARUL & CO. FRN 016750N CHARTERED ACCOUNTANTS

NAGAR PALIKA PARISHAD AMARWADA
Project UDISSMT(Water Supply)
Receipt & Payment Account
For the Year Ended 31st March 2020

Receipts	Amount	Amount	Payments	Amount	Amount
To Opening Balance (as per audit report)			By Bank Charges		118.00
MPGB-200411030008762	1,67,556.00		By Closing Balance (as per cashbook)		1,78,889.82
State Bank of India-32946786670	3,450.00	1,71,006.00			
To Interest from Banks		8,001.82	By Closing Balance (as per passbook)		
			CMPGB-200411030008762	1,75,467.82	
			State Bank of India-32946786670	3,422.00	
				1,78,889.82	
Total		1,79,007.82	**Total**		1,79,007.82

GOYAL PARUL & CO. ★ CHARTERED ACCOUNTANTS ★ FRN 016750N

NAGAR PALIKA PARISHAD AMARWADA
Project- 12th Finance Commission
Receipt & Payment Account
For the Year Ended 31st March 2020

Receipts	Amount	Amount	Payments	Amount	Amount
To Opening Balance (as per audit report)			By Bank charges		118.00
CMPGB- 200411010004512	23,80,660.58				
State Bank Of India-11275205083	305.24				
IndusInd Bank-157000480221	19,757.00	24,00,722.82	By Closing Balance (as per cashbook)		25,13,031.68
To Difference in Opening Balance		3.00	By Closing Balance (as per passbook)		
To Interest from Banks		1,12,423.86	CMPGB- 200411010004512	24,93,075.44	
			State Bank Of India-11275205083	199.24	
			IndusInd Bank-157000480221	19,757.00	
				25,13,031.68	
Total		25,13,149.68	**Total**		25,13,149.68

GOYAL PARUL & CO.
FRN 016750N
CHARTERED ACCOUNTANTS

NAGAR PALIKA PARISHAD AMARWADA
Project BRGF
Receipt & Payment Account
For the Year Ended 31st March 2020

Receipts	Amount	Amount	Payments	Amount	Amount
To Opening Balance (as per audit report) MPGB 200411030006263		8,570.00	By Closing Balance (as per cashbook)		8,975.12
To Interest from Banks		405.12	By Closing Balance (as per passbook) MPGB 200411030006263	8,975.12	
Total		8,975.12	**Total**		8,975.12

GOYAL PARUL & CO. FRN 016750N CHARTERED ACCOUNTANTS

NAGAR PALIKA PARISHAD AMARWADA
Project HUDCO CSR
Receipt & Payment Account
For the Year Ended 31st March 2020

Receipts	Amount	Amount	Payments	Amount	Amount
To Opening Balance (as per audit report) Central Bank Of India (3188754372)		8,915.00			
To Interest from Banks		317.00	By Closing Balance (as per cashbook)		9,232.00
			By Closing Balance (as per passbook)	9,232.00	
Total		9,232.00	**Total**		9,232.00

GOYAL PARUL & CO. FRN 016750N CHARTERED ACCOUNTANTS

NAGAR PALIKA PARISHAD AMARWADA
Project- IDSMT Revolving Fund
Receipt & Payment Account
For the Year Ended 31st March 2020

Receipts	Amount	Amount	Payments	Amount	Amount
To Opening Balance (as per audit report)			By Payments under scheme		86,72,376.23
CMPGB- 2000411030026964	7286883.00		By Bank Charges		184.77
State Bank Of India-30780945495	2,55,314.95		By Closing Balance (as per cashbook)		1,71,16,225.59
FDR	7500000.00	1,50,42,197.95	By Closing Balance (as per passbook)		
To Interest from Banks		4,08,509.64	CMPGB- 2000411030026964	93,58,717.64	
			State Bank Of India-30780945495	2,57,507.95	
To Funds received under scheme		1,03,38,079.00	FDR	75,00,000.00	
				1,71,16,225.59	
Total		2,57,88,786.59	**Total**		2,57,88,786.59

GOYAL PARUL & CO. ★ FRN 016750N ★ CHARTERED ACCOUNTANTS

NAGAR PALIKA PARISHAD AMARWADA
Project- IDSMT
Receipt & Payment Account
For the Year Ended 31st March 2020

Receipts	Amount	Amount	Payments	Amount	Amount
To Opening Balance (as per audit report)			By Bank Charges		118.00
State Bank Of India- 11275203585	2,18,274.00		By Closing Balance (as per cashbook)		33,03,984.73
IndusInd Bank- 150716722222	31,225.06				
CMPGB- 2000311030015821	47,074.61		By Closing Balance (as per passbook)		
FDR	30,00,000.00	32,96,573.67	State Bank Of India- 11275203585	2,23,457.00	
			IndusInd Bank- 150716722222	31,225.06	
			CMPGB- 2000311030015821	49,302.67	
To Interest from Banks		7,529.06	FDR	30,00,000.00	
				33,03,984.73	
Total		33,04,102.73	**Total**		33,04,102.73

GOYAL PARUL & CO. ★ CHARTERED ACCOUNTANTS ★ FRN 016750N