

**CHHINDWARA NAGAR NIGAM**

**AUDIT REPORT 2019-20**

**AUDITOR:  
PATIDAR & ASSOCIATES  
CHARTERED ACCOUNTANTS**

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INDEPENDENT AUDITOR'S REPORT

**To the Stakeholders of CHHINDWARA NAGAR NIGAM**

**1. Report on the Financial Statements**

We have audited the accompanying financial statements of CHHINDWARA NAGAR NIGAM ("the ULB"), which comprise the Income & Expenditure Account and Balance Sheet for the year then ended, and a summary of the significant accounting policies 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 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 his 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 require us to comply

  
**Commissioner**  
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**Chhindwara (M.P.)**







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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 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, 2020.

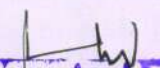
**5. Basis for Qualified Opinion**

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

**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 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.

  
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d) Non verification of TDS-Income Tax deposited, as same has not been made available to us by the ULB.

e) Depreciation Treatment as specified in point no. 3(5) in annexure 2 of this report.

f) BRS or Bank statements were not provided for few bank accounts. Details of which are specified in point no 3(4) of annexure 2

Our opinion is not modified in respect of these matters.

**7. We further report that:**

a) 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;

b) 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.

c) The Income & Expenditure Account and Balance Sheet deal with by this Report are in agreement with the books of account.

d) Except for the matter described in the Basis for Qualified Opinion paragraph above, the Income & Expenditure Account and Balance Sheet comply with the Municipal Accounting Manual and Accounting Standards applicable to the Urban Local Bodies.

e) 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.

f) The qualification relating to the maintenance of accounts and other matters connected therewith are as stated in the Basis for Qualified Opinion paragraph above.

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: 26-09-2020

UDIN: 20418806AAAABM1278

**For Patidar & Associates**  
Chartered Accountants



CA Neelesh Patidar  
(Partner)  
MRN - 418806

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





Annexure '1'

**Report on Internal Financial Controls over Financial Reporting**

**1. Report on the Internal Financial Controls of the ULB**

We have audited the internal financial controls over financial reporting of CHHINDWARA NAGAR NIGAM ("the ULB") as of March 31, 2020 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.

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,

  
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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.

**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.

  
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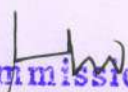
**6. Qualified opinion**

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, 2020:

- 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, 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, 2020 based on the criteria established by the ULB.

  
**Commissioner**  
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**Chhindwara (M.P.)**





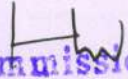


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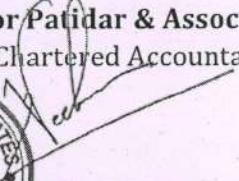
We have considered the material weaknesses identified and reported above in determining the nature, timing, and extent of audit tests applied in our audit of the March 31, 2020 financial statements of the ULB, and these material weaknesses do not affect our opinion on the financial statements of the ULB.

Date: 26-09-2020

  
**Commissioner**  
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**For Patidar & Associates**  
Chartered Accountants

  
**CA Neelesh Patidar**  
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Annexure '2'

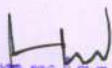
The Annexure referred to in paragraph 6 of Our Report:

**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. We found that revenue from various sources were recorded on receipt basis, rather recording them on due basis at beginning of the year. This does not show revenue that should have been collected and uncollected amount at year end.

- 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 not 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/CMO.  
No such instances were noticed during the test check of such entries conducted by us except the circumstances like public holidays, government or local holidays etc.
- 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 bulk quantum of transactions and inherent limitation of audit we cannot provide our absolute assurance on the entries of the cash book. It is generally recommended that entries of the cash book should be duly supported by necessary documentary evidences and authorizations.

  
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- 6) The auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly targets any lapses in revenue recovery shall be a part of the report.

No details with respect to quarterly and monthly targets set for the FY 2019-20 and the revenue recovery against such targets were made available to us. Hence, it was not possible for us to report the revenue recovery against the quarterly & monthly target

During our verification of revenue registers we observed huge outstanding from past several years, below mentioned are few cases.

**In case of property tax**

Property tax register is not maintained properly as it does not contain important details such as outstanding balance, since when dues are pending, interest charged on pending dues, legal action initiated against such pending dues.

List of few pendencies of taxes from long time has been listed below:

Ward No.	Consumer Name	CY Amount outstanding (Rs.)	Old Amount outstanding (Rs.)	FY since old outstanding unpaid	Total
46	Ajay Rasiklal Shah	1,18,929.00	3,56,707.32	2016-17	4,75,636.32
28	Dhanraj Kaur	184.00	5,66,016.16	1997-98	5,66,200.16
39	SachivRedcross Society	24,866.00	4,67,415.44	2000-01	4,92,281.44
22	AnuragKushwah	68,890.00	2,70,787.00	2015-16	3,39,677.00

S.no	Owner Name	Property Address	Amount	Shop No.
1.00	Shrimati Sarika Shrivastav	Press Complex	53,061.00	6
2.00	Shri Vishwnath Rawat	Partala Panchayat complex ward no 48	42,756.00	10
3.00	Mayank Saxena	Near Malik nursing home	68,462.00	36
4.00	Sitaram Singh Rai	Siwani Road	75,381.00	12
5.00	Shri Rakesh Prjapati	Ambedkar complex	89,260.00	26
6.00	Shri Satynarayan Dheriya	Janta colony	79,594.00	2

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**In case of Shop Rent**

In case of shop rent registers also few relevant details were missing, such as Year since outstanding, Interest charged and pending legal actions long time pendencies. List of few long time pending cases were listed below:

S.no.	Shop No.	Name	Outstanding (Rs.) P.M.	Total yearly outstanding
1	35	Ganesh Agarwal	1,176.00	14,112.00
2	34	Sanjay Jain	1,176.00	14,112.00
3	38	Anil Kumar Soni	1,819.00	21,828.00
4	2	Firoz Ali Thobani	1,039.00	12,468.00
5	3	Samim Ali Thobani	918.00	11,016.00
Grand Total			6,128.00	73,536.00

- 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 not recognised in books of accounts on accrual basis. The same is recorded at the time of FDR maturity.
- 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.
- 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 quantum of

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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.	Date	Purpose/Party	Amount	Remarks
10	01-04-2019	Purchase	7821	Invoice not annexed with the voucher
42	03-04-2019	Rent	346500	TDS not deducted
66/A	05-04-2019	To urmilavanshankar	240000	Invoice not annexed with the voucher
71	05-04-2019	Purchase	405580	
3275	05-11-2019	Purchase	11500	
3309	06-11-2019	Purchase	313800	
3316	07-11-2019	Smart City	500000	Invoice not annexed with the voucher. No TDS or GST details available on vouchers
4916	07-03-2020	BC Technomation	200000	
4917	07-03-2020	Premier Hygiene	200000	Invoice not annexed with the voucher. No TDS or GST details available on vouchers
4936	09-03-2020	Tent (Decoration)	40000	No TDS or GST details available on vouchers

- In the case of payment under construction contracts, running bills or demand for part payment were not presented by the concerned contractor. This unable us to verify whether contractor is registered under GST or not and rate at which TDS should be deducted.
  - ULB have not provided challans or returns for payment of TDS to the Government. However ULB has explained that same had been duly deposited on or before the due date. Non compliance of tax provision attract statutory penalty.
  - We found excess GST payment amounting to Rs. 503581/- in books. ULB explains this was erroneously paid which will be set off with future GST liabilities, if any.
- 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 totalling amount was noticed in course of our verification.

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- 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 / CMO.

Some instance has been noticed during the course of our verification. We found that for some schemes excess amount have been transferred to General Municipal Fund. The details for same have been produced below:

Scheme	Amount transferred
CM adhosarachna	18,83,60,153
Basic Grant Facility in State govt.	6,59,90,000
Grant Siveage Yojna	8,00,000
Kulbhera Plant	12,06,23,351
House for all	2,02,80,000
Peyjal Parivahan	10,88,943
14th Finance performance	2,91,52,000
14th Finance commission	17,07,29,000
Sansad vidhayak jan bhagidari	82,79,471
UIDSSMT over Bridge	6,58,05,011
DUTF City Transport	60,30,632
Amrut	26,69,54,648.7
Swach Bharat Mission	2,89,97,892


Apart from above we found utilisation of funds of one scheme for another scheme which in our opinion is diversion of funds. This is a serious discrepancy on ULB's part. The details are provided below:

Transferred grant	Transferred to	Amount
Sambal Yojna	Awas Yojna	87,10,000
Sambal Yojna	Angikratyojna	3,31,854
City Transport services	Advertisement expenses	3,56,000

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

In absence of availability of guidelines, directives, acts and rules issued by Government of India/ State Government, 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 sanction recorded by

  
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competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.

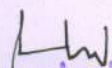
We have verified the expenditure on test check basis and it was found that such expenditure were duly supported by financial and administrative sanctions accorded by competent authority. However, in absence of information/ written document with respect to administrative and financial limits of the sanctioning authority, it was not possible for us to verify whether the expenditure incurred and sanctioned by authority were within their limits or not.

- 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 / CMO). No such instances were noticed during the test check of such entries conducted by us.

- 8) The auditor shall be responsible for verification of scheme wise/ project wise Utilization Certificate (UCS). UC's shall be tallied with the Income & Expenditure Account and Balance Sheet and creation of Fixed Asset. Utilization certificates of some schemes were provided to us by the ULB for verification purpose. The amount in utilisation certificates is duly reconciled with financial statements of the ULB and no major discrepancies were noted.

However, 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.

- 9) He shall verify that all temporary advances have been fully recovered. No records/registers related to temporary advances have been provided. We cannot comment upon whether they have been fully recovered or not. However, we found that opening deposit balance with the electricity department remained same during the year also. In our opinion electricity deposit are subject to vary depending upon power tariffs, electricity consumptions and addition of new consumers. No explanations were provided by the ULB in this matter.

  
**Commissioner**  
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**Chhindwara (M.P.)**







### 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 all the required books of accounts as prescribed under MP MAM. Following records were not provided to us:

1. Fixed Asset Registers
2. Stock Registers
3. Register of Security Deposits
4. Register of Advances to Contractors
5. Register of Earnest Money Deposits

- 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 / CMO.

As stated in point no. 1 above, as the books stores are not provided for verification, so it was not possible for us to verify whether the same is maintained as per Accounting Rules applicable to the urban local Bodies.

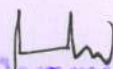
- 3) The auditor shall verify advance register and see that all the advance are timely recovered according to the condition of advance. All the case of non-recovery shall be specifically mentioned in audit report.

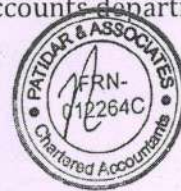
As per the information and explanation provided to us by the management of the ULB, no specific condition related to advances are placed. Hence, it is not possible for us to verify the cases of timely recovery of advances, if any.

- 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 for 20 bank accounts and same is annexed with this report as annexure A.

One bank account with Axis Bank having with account no. ending 45724 was not properly reconciled. As per explanation provided by the ULB this is due to delayed receipt of cheques details related to revenue income, with the accounts department.

  
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Apart from above statements for the following bank accounts were not provided to us for verification:

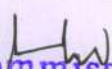
Bank name and account no.	Closing balance
IDBI A/c No. 7898	10,764.00
RRB A/c 17030	22,60,658.00
Indusind Bank -95246 (Brgf)	2,78,629.00
CBI A/c 4463 Mukhyamantri Swach	32,841.00
Bank Syndicate 37970	4,52,214.00
SYNDICATE BANK 8297	2,36,609.00
RRB Itwari A/c 3132 (Jalpraday Grant)	34,461.00
Allhabad Bank 2331 House for all	61,37,829.20
BOB 10099 (Jail Complex)	3,75,96,356.29

- 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 not made available to us. Hence verification of the same cannot be done from the entries in cash book. However summarised statement of grants maintained by the ULB has been provided to us which was in consonance with cashbook. The details of grants receipt or expended during the year is provided in 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 / CMO. 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.

However, few discrepancies also noticed in recognition of depreciation like, depreciation on fixed assets was charged on the closing balance of the assets at year end. As per the statutory provisions depreciation is to be charged with half of the prevailing rate if asset is use for less than 180 days during the financial year.

Also construction related additions were treated as addition of fixed assets rather than keeping them separately first in Capital Work in Progress account during period of construction and on completion transfer them to fixed asset, this has resulted in excessive charging of depreciation

- 7) The auditor shall reconcile the account of receipt and payment especially for project funds. Separate cash book were made available to us for verification. No major discrepancies were noted during the course of our verification and reconciliation.

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







**PATIDAR & ASSOCIATES**  
CHARTERED ACCOUNTANTS

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**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:-

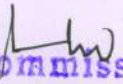
S.No.	Bank Name	Account No.	Renewed Amount
1	CBI	3671680875	1,05,35,427.00
2	UBI	189029	5,34,848.00

FD with UBI has been kept as guarantee by N NPugaliya, contractor, for Railway over bridge construction.

- 2) It shall be ensured that proper record of FDR's are maintained and renewals are timely done.  
Proper records of FDRs are maintained.  
FDR register was not maintained by the ULB, however physical verification of FD receipts has been conducted by us and details for same have been provided above.
- 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/ CMO.  
Investments are made by the ULB at competitive rate. No instance found where FDR's are kept at low rate of interest than the prevailing rate.
- 4) Interest earned on FDR/TDR Shall be verified from entries in the cash book.  
Interests on FDRs' are booked on receipt basis, as on the maturity and realization of invested amount 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.  
Tender related documents were provided to us on test check basis. On verification of produced documents we can conclude that procedure of tendering was followed by the ULB.
- 2) He shall check whether competitive tendering procedures are followed for all bids.  
E-tendering has been done for any procurement/allotment of Rs. 1,00,000/- or more and for value tender amount less than Rs. 1,00,000/- procurement/allotment are done based on quotation. As explained by personnel E tendering procedure is followed for inviting tender bids and EMD is directly deposited into bank account.

  
**Commissioner**  
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Chhindwara (M.P.)







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Some general issues noticed are as under:

- a. Signature of tender committee is not found on envelop opened and no documents found inside. This procedure is important for transparency of whole procedure and authenticity.
  - b. Security deposits received from selected parties of tenders in form of FD were not taken in accounting records and in security register; instead they were just attached with tendering file. EMD received shall be entered in accounts book and should as payment at the time of payback.
- 3) He shall verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period. Tender fees has been taken in records and realised as income of current year. Performance guarantee were recorded in respective registers, which is not maintained by the ULB as it is kept by PWD. So over all position of performance guarantee in hand cannot be verified.
- 4) The bank guarantees, if received in lieu of bid processing fee / performance guarantee shall be verified from the issuing banks.  
One bank guarantee in form of FDR have been recorded in books and details for same has been provided below:

Date	Received from	Nature	Amount
31/03/2019	N.N. Pugaliya	Contract work for Railway over bridge	5,00,000/-

- 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 ICMO.  
No such adverse condition found during course of our verification.
- 6) The cases of extension of BG shall be brought to the notice of Commissioner / CMO. Proper guidance to extend the BC's shall also be given to ULB  
Bank guarantees were produced before us for verification on test check basis. No major instances were noticed by us for possible irregularities.
- 7) The contract closure shall also be verified by the auditor.  
No contract closure documents were made available to us for verification.

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







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**6. Audit of Grants and Loans**

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

Verification on test check basis has been conducted for the grants received from the Central/state government with the specific grant registers maintained by the ULB. As per the record produced us for verification we found no major discrepancies during the course of our audit.

State government grant record has been reconciled with accounting records of the ULB we found the following differences:

Grant	Accounting records	UADD records	Differences
Chungi Shati Purti	20,88,57,521	20,95,73,290	(7,15,769)
Sadak Marammat	1,48,31,000	1,44,21,000	4,10,000

We cannot verify closing balance of grants as the registers does not contain closing balances. Only the receipt and payments of particular grants were available in the registers.

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

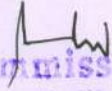
Verification had been conducted for the total grants received from the State/Central government. Details for the same are provided in table above.

- 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 institutions. The loan repayment has been timely made at each quarterly/annually (as applicable) rest. 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.

Details of HUDCO loan repayment areas under:

Quarter	Interest Payment by ULB	Principal Payment by ULB	Total Payment
1	3,59,037.00	7,24,537.00	10,83,574.00
2	3,49,110.00	7,14,610.00	10,63,720.00

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







**PATIDAR & ASSOCIATES**  
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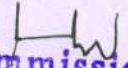
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3	3,35,557.00	7,01,057.00	10,36,614.00
4	3,25,759.00	6,91,259.00	10,17,018.00
<b>Total</b>	<b>13,69,463.00</b>	<b>28,31,463.00</b>	<b>42,00,926.00</b>

However, we found closing balance difference of with the loan statement issued by the HUDCO. This difference might be due to the fact that ULB has recorded whole of the loan liability but it is liable to pay only 25% of the total liability. We suggest ULB should make necessary adjustment to reflect the correct outstanding balance.

S.No.	Financial Institution	Account No.	Object of Loan
1	Union Bank of India	420506390027108	House for all scheme
2	HUDCO	20561RLGFK75	CM Adhosanrachna (Model road)

- 4) The auditor shall specifically point out any diversion of funds from capital receipts/ grants/ bans to revenue expenditure.
- As per the information made available to us, and as per our verification, some instances of diversion of funds were found which might be the case of diversion of fund. Details for the same are provided in point 2(4) of this report.
- Therefore diversion of fund cannot be ruled out due to improper maintenance of grant funds and cross utilisation of funds as per accounting records verified by us.
- 5) Any other observations noted during the course of audit.
- We found no entries for new water connection deposit in the month of February and March. In our opinion it is very unlikely that no new application was received during the two months period.
  - VAT liability is standing in books for earlier financial years. No explanation provided by the ULB regarding current status of the outstanding liability with the erstwhile VAT department.

  
**Commissioner**  
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**Chhindwara (M.P.)**







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**Other Audit Observations**

**1. 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 Nagar Nigam as of 31 March 2020 a sum of Rs776.78 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.

<b>Non Recovery of dues</b>								<b>(Amount in Lakhs)</b>	
Sl. No.	Type of Tax	Due amount recoverable on 01/04/2019	Received From Previous Dues	Un-Recovered Due for More than a Year	Current Due	Current Received	Un-Recovered due of Current Year	Total un-recovered amount	
1	SampattiKar	275.42	106.67	168.74	537.39	412.30	125.08	293.83	
2	SamakitKar	76.70	29.28	47.42	98.89	74.90	23.99	71.41	
3	NagriyaVikasUpkar	62.37	22.67	39.70	114.63	87.05	27.58	67.27	
4	Shikshaupkar	42.58	16.54	26.04	84.61	64.28	20.32	46.37	
5	SamanyaJalkar	12.17	4.52	7.65	11.43	8.29	3.15	10.80	
6	SwacchtaUpkar	20.80	7.91	12.88	68.98	51.49	17.49	30.37	
7	Shop rent	51.21	39.32	11.88	121.77	105.10	16.66	28.55	
8	JalUpbhoktaPrabhar	182.80	118.71	64.10	663.82	499.74	164.08	228.18	
9	Other	0.00	0.00	0.00	143.61	143.61	0.00	0.00	
	<b>Total</b>	<b>724.04</b>	<b>345.62</b>	<b>378.42</b>	<b>1,845.12</b>	<b>1,446.76</b>	<b>398.36</b>	<b>776.78</b>	
	<b>Total Un-Recovered amount</b>								<b>776.78</b>

Date: 26-09-2020

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

**For Patidar & Associates**

Chartered Accountants



**CA Neelesh Patidar**

Partner

MRN - 418806



Name of ULB Chhindwara Nagar Nigam  
Name of Auditor Patidar & Associates

Annexure C  
Amount in Lakhs

S.no.	Parameters	Description	% of growth	Observation in brief	Suggestions
	Audit of Revenue	Receipt in (Rs.)			
	Rajaswa Kar wasooli	2018-19 2019-20			
1	Sampatti Kar	520.40 518.98	-0.27	Collections w.r.t. total dues is around 63.85% which is below average. Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
2	Samekit Kar	89.15 104.18	16.85	Collections w.r.t. total dues is around 59.33% which is below average. Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
3	Nagriya Vikas Upkar	106.24 109.72	3.28	Collections w.r.t. total dues is around 61.99% which is below average. Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
4	Shiksha upkar	77.41 80.82	4.42	Collections w.r.t. total dues is around 63.55% which is below average. Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
	Total	793.20 813.70			
	Gair-Rajaswa wasooli				
5	Samanya Jalkar	12.30 12.80	4.13	Collections w.r.t. total dues is around 54.24% which is below average. Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
6	Swacchta Upkar	43.02 59.40	38.07	Collections w.r.t. total dues is around 66.17% which is below average. Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
7	Shop rent	153.09 144.42	-5.66	Collections w.r.t. total dues is around 83.49% which is above average. Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
8	Jal Upbhokta Prabhar	666.30 618.44	-7.18	Collections w.r.t. total dues is around 73.05% which is above average. Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
9	Tehh Bajar	104.36 143.61	37.61	Collections w.r.t. total dues is around 100%.	Previous year dues were not outstanding.
	Total	923.74 906.48			
	Grand Total	1,716.94 1,720.17			





## Reporting on Audit Paras for Financial Year 2019-20

Name of ULB: **Chhindwara Nagar Nigam**  
Name of Auditor: **Patidar & Associates, Chartered Accountants**

S. no	Parameters	Description	Observation in brief	Suggestions
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
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	FDR register should be properly maintained.
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 expenditure	114.37% (64,62,95,031 / 56,50,67,710) x 100		





	e (Establishment, salary, Operation & Maintenance) with respect to revenue receipts (Tax & Non Tax).			
	b) Percentage of Capital expenditure wrt Total expenditure.	54.93% $(1,13,26,81,220 / 2,06,21,40,399) \times 100$		
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



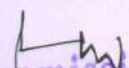
*LAW*  
**Commissioner**  
**Nagar Palik Nigam**  
**Chhindwara (M.P.)**



# MUNICIPAL CORPORATION, CHHINDWARA

## BALANCE SHEET ( AS ON 31 MARCH 2020 )

CODE NO.	PARTICULARS	SCHEDULE NO.	AMOUNT (RS.)	AMOUNT (RS.)
			AS ON 31 MARCH 2020	AS ON 31 MARCH 2019
I. EQUITY AND LIABILITIES				
Reserves and Surplus				
3-10	Municipal ( General ) Fund	B-1	2,95,45,86,501.09	2,36,36,48,102.57
3-11	Earmarked Funds	B-2	-	2,50,00,000.00
3-12	Reserves	B-3	69,78,81,312.67	67,28,81,312.67
	Total Reserves & Surplus		3,65,24,67,813.76	3,06,15,29,415.24
3-20	Grants, Contributions for Specific purposes	B-4	3,86,68,730.91	25,18,85,502.23
	Total Grants & Contributions		3,86,68,730.91	25,18,85,502.23
Loan				
3-30	Secured Loans	B-5	27,77,16,782.25	34,19,03,555.70
	Unsecured Loans	B-6	-	-
	Total Loans		27,77,16,782.25	34,19,03,555.70
Current Liabilities & Provisions				
3-40	Deposit received	B-7	21,41,58,437.75	15,17,52,876.00
3-41	Deposit Works	B-8	-	-
3-50	Other Liabilities	B-9	44,35,68,798.63	6,44,94,187.73
3-60	Provisions	B-10	1,97,94,461.88	1,52,84,500.00
	Total Current liabilities & Provision		67,75,21,698.26	23,15,31,563.73
TOTAL LIABILITIES			4,64,63,75,025.18	3,88,68,50,036.90
II. ASSETS				
Fixed Assets				
		B-11		
4-10	Gross Block		4,47,13,50,589.91	3,56,52,64,406.42
4-11	Less : Accumulated Depreciation		1,35,53,75,505.00	1,12,87,51,027.00
	Net Block		3,11,59,75,084.91	2,43,65,13,379.42
4-12	Capital Work-in-progress		26,70,98,539.00	7,44,11,993.00
	Total Fixed Assets		3,38,30,73,623.91	2,51,09,25,372.42
Investments				
4-20	Investments- General Fund	B-12	1,15,32,715.00	1,05,00,000.00
4-21	Investments- Other Funds	B-13	-	-
	Total Investment		1,15,32,715.00	1,05,00,000.00
Current Assets, Loans Advances				
4-30	Stock in Hand ( Inventories)	B-14	-	-
	Sundry Debtors ( Receivables)	B- 15	-	-
4-31	Gross amount outstanding		7,76,78,212.00	10,72,20,434.00
	Less : Accumulated provision against bad and doubtful			
4-32	receivables		-	-
	Net Receivables		7,76,78,212.00	10,72,20,434.00

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



Cont.....



# MUNICIPAL CORPORATION, CHHINDWARA

## BALANCE SHEET

( AS ON 31 MARCH 2020 )

CODE NO.	PARTICULARS	SCHEDULE NO.	AMOUNT (RS.)	AMOUNT (RS.)
			AS ON 31 MARCH 2020	AS ON 31 MARCH 2019
	Prepaid Expenses	B-16		
440-10	Establishment		-	-
440-20	Administrative		-	-
440-30	Operations & Maintenance		-	-
	<b>Total</b>		-	-
4-50	Cash and Bank Balances	B-17	32,85,98,171.87	58,94,34,477.48
4-60	Loan, advances and deposits	B- 18	4,93,942.00	6,00,421.00
	<b>Total of Current Assets, loans &amp; Advances</b>		<b>40,67,70,325.87</b>	<b>69,72,55,332.48</b>
	Other Assets	B- 19	84,49,98,360.40	66,81,69,332.00
	Miscellaneous Expenditure ( to the extent not written off	B- 20	-	-
	<b>TOTAL ASSETS</b>		<b>4,64,63,75,025.18</b>	<b>3,88,68,50,036.90</b>
	Note to Balance sheets	B- 21A	-	-

FOR AND BEHALF OF  
MUNICIPAL CORPORATION  
CHHINDWARA

For Patidar & Associates  
Chartered Accountants

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

PRAMOD JOSHI  
ACCOUNTS OFFICER  
लेखाधिकारी  
नगरपालिका  
चिन्दावा (म.प्र.)



CA Neelesh Patidar  
(Partner)

M.No. 418806

UDIN: 20418806AAAABM1278



# MUNICIPAL CORPORATION, CHHINDWARA

## SCHEDULE TO BALANCE SHEET

[ AS ON 31 MARCH 2020 ]

CODE NO.	PARTICULARS	AMOUNT- [RS.]	AMOUNT- [RS.]
		CURRENT YEAR 2020	PREVIOUS YEAR 2019

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

CODE	PARTICULARS	C. Y. 2020	P. Y. 2019
310-10	<b>Municipal Fund</b>	-	-
	Opening Balance	2,66,15,66,465.73	78,88,138.24
	Add : Addition During the year	1,01,69,00,472.74	3,83,16,99,593.52
	Less : Deduction During the year	7,34,58,072.00	1,17,80,21,266.03
	<b>Municipal fund Closing Balance at the end of the year</b>	<b>3,60,50,08,866.47</b>	<b>2,66,15,66,465.73</b>
	<b>Excess of Income over Expenditure</b>		
310-90	Opening Balance	(29,79,18,363.16)	(7,12,41,325.09)
	Add : Addition During the year	(35,25,04,002.22)	(22,66,77,038.07)
	Less : Deduction during the year	-	-
	<b>Excess of Income over Expenditure Closing Balance at end of year</b>	<b>(65,04,22,365.38)</b>	<b>(29,79,18,363.16)</b>
	<b>Total</b>	<b>2,95,45,86,501.09</b>	<b>2,36,36,48,102.57</b>

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

CODE	PARTICULARS	C. Y. 2020	P. Y. 2019
311-20	Special Funds	-	2,50,00,000.00
311-70	Trust or Agency fund ( Unutilised)	-	-
	<b>Total</b>	<b>-</b>	<b>2,50,00,000.00</b>

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

CODE	PARTICULARS	C. Y. 2020	P. Y. 2019
312-10	Capital Contribution	61,93,88,365.00	61,93,88,365.00
312-11	Capital Reserve	-	-
312-20	Borrowing Redemption Reserve	-	-
312-30	Special Fund- Sanchit Nidhi	7,84,92,947.67	5,34,92,947.67
312-40	Statutory Reserve	-	-
312-50	General Reserve	-	-
312-60	Revaluation Reserve	-	-
	<b>Total</b>	<b>69,78,81,312.67</b>	<b>67,28,81,312.67</b>

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

CODE	PARTICULARS	C. Y. 2020	P. Y. 2019
320-10	<b>Central Government</b>		
	Opening balance	-	39,73,762.00
	Add : Addition during the year	-	-
	Less : Deduction during the year	-	39,73,762.00
	<b>Central Government Grant Closing Balance Unutilised</b>	<b>-</b>	<b>-</b>
320-20	<b>State Government</b>		
	Opening Balance	25,18,85,502.23	2,92,01,12,480.53
	Add: Addition during the year	1,62,58,38,134.42	48,72,11,159.00
	Less : Deduction during the year	1,83,90,54,905.74	3,15,54,38,137.30
	<b>State Government Grant Closing Balance Unutilised</b>	<b>3,86,68,730.91</b>	<b>25,18,85,502.23</b>
	<b>Total</b>	<b>3,86,68,730.91</b>	<b>25,18,85,502.23</b>

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





# MUNICIPAL CORPORATION, CHHINDWARA

## SCHEDULE TO BALANCE SHEET

[ AS ON 31 MARCH 2020 ]

CODE NO.	PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
		CURRENT YEAR 2020	PREVIOUS YEAR 2019

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

CODE	PARTICULARS	C. Y. 2020	P. Y. 2019
330-10	Loan from Central Governments	-	-
330-20	Loan from State Governments	-	-
330-30	Loan from Govt. Bodies & Associations	5,68,06,269.00	34,19,03,555.70
330-40	Loan from International Agencies	-	-
330-50	Loan form Banks & Other Financial Institutions	22,09,10,513.25	-
330-60	Other Term Loans	-	-
330-70	Bonds & Debentures	-	-
330-80	Other Loans	-	-
<b>Total</b>		<b>27,77,16,782.25</b>	<b>34,19,03,555.70</b>

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

CODE	PARTICULARS	C. Y. 2020	P. Y. 2019
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 form Banks & Other Financial Institutions	-	-
330-60	Other Term Loans	-	-
330-70	Bonds & Debentures	-	-
330-80	Other Loans	-	-
<b>Total</b>		<b>-</b>	<b>-</b>

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

CODE	PARTICULARS	C. Y. 2020	P. Y. 2019
340-10	From Contractors	20,20,46,607.75	14,36,28,437.00
340-20	From Revenues	96,61,830.00	81,24,439.00
340-30	From Staff	-	-
340-80	From other	24,50,000.00	-
<b>Total</b>		<b>21,41,58,437.75</b>	<b>15,17,52,876.00</b>

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

CODE	PARTICULARS	C. Y. 2020	P. Y. 2019
341-10	Civil Works	-	-
341-20	Electrical Work	-	-
341-80	Others	-	-
<b>Total</b>		<b>-</b>	<b>-</b>



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



# MUNICIPAL CORPORATION, CHHINDWARA

## SCHEDULE TO BALANCE SHEET

[ AS ON 31 MARCH 2020 ]

CODE NO.	PARTICULARS	AMOUNT (RS.)	
		CURRENT YEAR 2020	PREVIOUS YEAR 2019

### Schedule B-9 : Other Liabilities -- [Code No. 350 ]

CODE	PARTICULARS	C. Y. 2020	P. Y. 2019
350-10	Creditors / Suppliers	20,30,38,229.00	4,81,58,276.00
350-11	Employee Liabilities	2,30,48,494.93	1,63,35,911.73
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)	21,74,82,074.70	-
<b>Total</b>		<b>44,35,68,798.63</b>	<b>6,44,94,187.73</b>

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

CODE	PARTICULARS	C. Y. 2020	P. Y. 2019
360-10	Provision for Expenses	1,95,32,192.88	1,35,79,568.00
360-20	Provision for Interest	-	-
360-30	Provision - others	2,62,269.00	17,04,932.00
<b>Total</b>		<b>1,97,94,461.88</b>	<b>1,52,84,500.00</b>

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

CODE	PARTICULARS	C. Y. 2020	P. Y. 2019
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	-	-
420-80	Other Investments	1,15,32,715.00	1,05,00,000.00
<b>Total</b>		<b>1,15,32,715.00</b>	<b>1,05,00,000.00</b>

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

CODE	PARTICULARS	C. Y. 2020	P. Y. 2019
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	-	-
<b>Total</b>		<b>-</b>	<b>-</b>

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





# MUNICIPAL CORPORATION, CHHINDWARA

## SCHEDULE TO BALANCE SHEET

[ AS ON 31 MARCH 2020 ]

CODE NO.	PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
		CURRENT YEAR 2020	PREVIOUS YEAR 2019

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

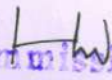
CODE	PARTICULARS	C. Y. 2020	P. Y. 2019
430-10	General Stores	-	-
430-20	Loose Tools	-	-
430-30	Others	-	-
Total		-	-

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

CODE	PARTICULARS	C. Y. 2020	P. Y. 2019
431-10	Receivable for Property Taxes		
	Less than 3 years*	-	-
	More than 3 years*	2,96,97,508.00	4,65,24,544.00
		2,96,97,508.00	4,65,24,544.00
431-19	Receivables from Water Taxes		
	Less than 3 years*	-	-
	More than 3 years*	3,79,84,334.00	-
		3,79,84,334.00	-
431-31	Receivables from Rent		
	Less than 3 years*	-	-
	More than 3 years*	28,54,957.00	2,86,51,290.00
		28,54,957.00	2,86,51,290.00
431-40	Receivables from Other Sources		
	Less than 3 years*	-	-
	More than 3 years*	-	-
		-	-
431-50	Others	71,41,413.00	3,20,44,600.00
		71,41,413.00	3,20,44,600.00
Total		7,76,78,212.00	10,72,20,434.00

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

CODE	PARTICULARS	C. Y. 2020	P. Y. 2019
440-10	Establishment	-	-
440-20	Administrative	-	-
440-30	Operations & Maintenance	-	-
Total		-	-

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





# MUNICIPAL CORPORATION, CHHINDWARA

## SCHEDULE TO BALANCE SHEET

[ AS ON 31 MARCH 2020 ]

CODE NO.	PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
		CURRENT YEAR 2020	PREVIOUS YEAR 2019

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

CODE	PARTICULARS	C. Y. 2020	P. Y. 2019
450-10	Cash in Hand	-	-
	Balance with Bank	-	-
450-21	Nationalized Banks	32,80,43,398.87	58,88,99,474.48
450-22	Other Scheduled banks	5,20,312.00	5,00,542.00
450-23	Scheduled Co-operative Banks	34,461.00	34,461.00
450-24	Post Office	-	-
	<b>Total</b>	<b>32,85,98,171.87</b>	<b>58,94,34,477.48</b>

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

CODE	PARTICULARS	C. Y. 2020	P. Y. 2019
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	6,00,421.00
460-31	Loan to Employees	-	-
460-51	Advance against Schemes	-	-
	<b>Total</b>	<b>4,93,942.00</b>	<b>6,00,421.00</b>

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

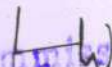
CODE	PARTICULARS	C. Y. 2020	P. Y. 2019
461-10	Loans	-	-
461-20	Advances	-	-
461-30	Deposit	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>

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

CODE	PARTICULARS	C. Y. 2020	P. Y. 2019
470-10	Deposits Works	-	-
470-20	Other asset control accounts	84,49,98,360.40	66,81,69,332.00
	<b>Total</b>	<b>84,49,98,360.40</b>	<b>66,81,69,332.00</b>

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

CODE	PARTICULARS	C. Y. 2020	P. Y. 2019
480-10	Loan Issue Expenses Deferred	-	-
480-20	Discount on issue of loans	-	-
480-30	Deferred Revenue Expenses	-	-
480-90	Others	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>

  
 Commisioner  
 Nagar Palik Nigam  
 Chhindwara (M.P.)



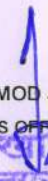


**MUNICIPAL CORPORATION, CHHINDWARA**  
**INCOME & EXPENDITURE STATEMENT**  
**( FOR THE YEAR ENDED 31 MARCH 2020 )**

CODE NO.	PARTICULARS	SCHEDULE NO.	AMOUNT (RS.)	AMOUNT (RS.)
			CURRENT YEAR 2020	PREVIOUS YEAR 2019
I. INCOME				
1-10	Tax Revenue	I - 1	17,46,86,130.69	14,70,80,430.96
1-20	Assigned Revenue & Compensation	I - 2	24,83,39,121.00	18,49,39,156.00
1-30	Rental Income form Municipal Properties	I - 3	4,12,56,023.12	8,38,06,956.00
1-40	Fees & User Charges	I - 4	6,40,55,613.19	4,73,82,112.81
1-50	Sales & Hire Charges	I - 5	58,98,593.00	25,14,159.00
1-60	Revenue Grants, Contribution & Subsidies	I - 6	2,44,57,696.00	1,66,86,70,718.00
1-70	Income From Investments	I - 7	1,70,72,545.50	1,40,48,372.00
1-71	Interest Earned	I - 8	-	-
1-80	Other Income	I - 9	3,08,32,229.95	27,63,98,346.46
I. Total Income			60,65,97,952.45	2,42,48,40,251.23
II. EXPENDITURE				
2-10	Establishments Exp	I - 10	32,29,03,138.17	1,63,09,36,105.14
2-20	Administrative Expenses	I - 11	6,07,98,129.50	21,35,11,389.78
2-30	Operation & Maintenance	I - 12	23,67,32,425.46	51,29,19,526.47
2-40	Interest & Finance Charges	I - 13	2,96,42,775.69	3,75,94,623.91
2-50	Programme Expenses	I - 14	67,83,211.00	91,01,218.18
2-60	Revenue Grants, Contribution & Subsidies	I - 15	5,65,39,669.80	1,93,94,974.00
2-70	Provisions and Write off	I - 16	-	-
2-71	Miscellaneous Expenses	I - 17	1,90,78,127.05	6,14,51,209.82
2-72	Depreciation on Fixed assets	B - 11	22,66,24,478.00	16,66,08,242.00
II. Total Expenditure			95,91,01,954.67	2,65,15,17,289.30
Gross Surplus/ (deficit) of income over [ I - II ]			(35,25,04,002.22)	(22,66,77,038.07)
2-80	Add : Prior period Items (Net)		-	-
Gross Surplus/ (deficit) of income over			(35,25,04,002.22)	(22,66,77,038.07)
2-90	Less : Transfer to reserve funds		-	-
Net balance being surplus / deficit carried over to Municipal Fund			(35,25,04,002.22)	(22,66,77,038.07)

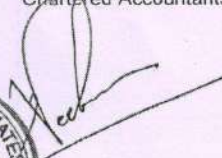
FOR AND BEHALF OF  
**MUNICIPAL CORPORATION**  
**CHHINDWARA**

  
**HIMANSHU SINGH**  
**Commissioner**  
**Nagar Palik Nigam**  
**Chhindwara (M.P.)**  
 Date : 26/09/2020

  
**PRAMOD JOSHI**  
**ACCOUNTS OFFICER**  
**नगरपालिका**  
**चिन्दावा (म.प.)**

For Patidar & Associates  
 Chartered Accountants



  
**CA Neelesh Patidar**  
**(Partner)**

M.No. 418806

UDIN: 20418806AAAABM1278



# MUNICIPAL CORPORATION, CHHINDWARA

## Schedule TO INCOME & EXPENDITURE STATEMENT

[ FOR THE YEAR ENDED 31 MARCH 2020 ]

CODE NO.	PARTICULARS	AMOUNT- [RS.]	AMOUNT- [RS.]
		CURRENT YEAR 2020	PREVIOUS YEAR 2019

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

CODE	PARTICULARS	C. Y. 2020	P. Y. 2019
110-01	Property Tax- [ Revenue ]	6,28,61,014.00	6,62,29,436.00
110-02	Water Tax	5,61,66,324.00	4,84,51,466.50
110-03	Sewerage Tax	-	3,24,211.46
110-04	Conservancy Tax	55,52,757.00	43,11,887.00
110-05	Lighting Tax	-	-
110-06	Education Tax	77,14,932.00	14,99,998.00
110-07	Vehicle Tax	-	-
110-09	Electricity Tax	-	-
110-10	Professional Tax	-	-
110-11	Advertisement Tax	14,490.00	34,93,134.00
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	-	-
110-52	Cess	1,43,000.00	1,47,424.00
110-80	Other Taxes	4,16,06,821.69	2,26,22,874.00
	<b>Sub - Total</b>	<b>17,46,86,130.69</b>	<b>14,70,80,430.96</b>
	Less : Tax Remission and Refund- [ Schedule I - 1(a) ]	-	-
	<b>Total</b>	<b>17,46,86,130.69</b>	<b>14,70,80,430.96</b>

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

CODE	PARTICULARS	C. Y. 2020	P. Y. 2019
120-10	Taxes and Duties Collected by Other	3,11,10,000.00	36,60,000.00
120-20	Compensation in lieu of Taxes / duties	21,72,29,121.00	18,12,79,156.00
120-30	Compensation in lieu of Taxes Concessions	-	-
	<b>Total</b>	<b>24,83,39,121.00</b>	<b>18,49,39,156.00</b>

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

CODE	PARTICULARS	C. Y. 2020	P. Y. 2019
130-10	Rent From Civic Amenities	1,17,46,681.12	2,60,96,692.00
130-20	Rent From Office Buildings	-	-
130-30	Rent From Guest House	-	-
130-40	Rent From Lease Land	2,71,52,499.00	5,15,65,350.00
130-80	Others Rents	23,56,843.00	61,44,914.00
	<b>Sub - Total</b>	<b>4,12,56,023.12</b>	<b>8,38,06,956.00</b>
130-90	Less : Rent Remissions & Refunds	-	-
	<b>Total</b>	<b>4,12,56,023.12</b>	<b>8,38,06,956.00</b>

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





# MUNICIPAL CORPORATION, CHHINDWARA

## Schedule TO INCOME & EXPENDITURE STATEMENT

[ FOR THE YEAR ENDED 31 MARCH 2020 ]

CODE NO.	PARTICULARS	AMOUNT- (RS.)	AMOUNT- (RS.)
		CURRENT YEAR 2020	PREVIOUS YEAR 2019

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

CODE	PARTICULARS	C. Y. 2020	P. Y. 2019
140-10	Empanelment & Registration charges	55,50,501.00	1,22,29,747.00
140-11	Licensing- [License Fee]	1,02,650.00	38,500.00
140-12	Fees for Grant of permit	-	-
140-13	Fees for Certificate or Extract Dev,Betterment, Demolition, Space	-	-
140-14	Contribution, Parking, Development charges	-	3,27,646.00
140-15	Regularization Fees	1,94,73,347.00	7,68,264.00
140-20	Penalties and Fines	46,89,874.00	29,63,048.00
140-40	Other Fees	2,92,08,331.19	2,97,26,010.14
140-50	User Fees	1,99,848.00	8,90,784.00
140-60	Entry Fees	-	-
140-70	Service/Administrative Charges	3,77,158.00	3,26,209.00
140-80	Other Charges/ income	44,53,904.00	1,11,904.67
	<b>Sub-Total</b>	<b>6,40,55,613.19</b>	<b>4,73,82,112.81</b>
	Less: Rent Remission & Refund	-	-
	<b>Total</b>	<b>6,40,55,613.19</b>	<b>4,73,82,112.81</b>

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

CODE	PARTICULARS	C. Y. 2020	P. Y. 2019
150-10	Product Sale	400.00	-
150-11	Sale of Forms and Publication	51,04,643.00	21,41,145.00
150-12	Sale of Store and Scrap	4,22,000.00	-
150-30	Sale of other	1,34,000.00	8,370.00
150-40	Hire Charges foe Vehicle	2,37,550.00	3,64,644.00
150-41	Hire Charges foe Equipment	-	-
	<b>Total</b>	<b>58,98,593.00</b>	<b>25,14,159.00</b>

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

CODE	PARTICULARS	C. Y. 2020	P. Y. 2019
160-10	Revenue Grant	2,02,21,886.00	1,66,48,08,698.00
160-20	Re-imbursement of Expenses	-	-
160-30	Contribution toward Schemes	42,35,810.00	38,62,020.00
	<b>Total</b>	<b>2,44,57,696.00</b>	<b>1,66,86,70,718.00</b>

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

CODE	PARTICULARS	C. Y. 2020	P. Y. 2019
170-10	Interest on Investment	1,70,72,545.50	1,40,48,372.00
170-20	Dividend	-	-
170-30	Income From Projects taken up on commercial basis	-	-
170-40	Profit in Sale Investment	-	-
170-80	other	-	-
	<b>Total</b>	<b>1,70,72,545.50</b>	<b>1,40,48,372.00</b>

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





# MUNICIPAL CORPORATION, CHHINDWARA

## Schedule TO INCOME & EXPENDITURE STATEMENT

[ FOR THE YEAR ENDED 31 MARCH 2020 ]

CODE NO.	PARTICULARS	AMOUNT- [RS.]	AMOUNT- [RS.]
		CURRENT YEAR 2020	PREVIOUS YEAR 2019

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

CODE	PARTICULARS	C. Y. 2020	P. Y. 2019
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 ]

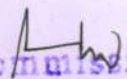
CODE	PARTICULARS	C. Y. 2020	P. Y. 2019
180-10	Deposits Forfeited	-	-
180-11	Lapsed Deposit	-	-
180-20	Insurance Claim Recovery	-	-
180-30	Profit on Disposal of Fixed Assets	-	-
180-40	Recovery From Employees	-	-
180-50	Unclaimed Refund/Liabilities	-	-
180-60	Excess Provision Written bank	-	-
180-80	Miscellaneous Income	3,08,32,229.95	27,63,98,346.46
Total		3,08,32,229.95	27,63,98,346.46

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

CODE	PARTICULARS	C. Y. 2020	P. Y. 2019
210-10	Salaries and Allowances Officer, Staff, Wages Ex,	32,24,17,072.17	24,17,82,211.00
210-10	Gratia, Bonus Octroi, Bonus	-	-
210-20	Benefits and Allowances	-	30,000.00
210-30	Pension	-	-
210-40	Other Terminal and Retirements Benefits	4,86,066.00	-
210-50	Scheme Expenses	-	1,38,83,23,894.14
Total		32,29,03,138.17	1,63,01,36,105.14

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

CODE	PARTICULARS	C. Y. 2020	P. Y. 2019
220-10	Rent/ Rates and Taxes	-	-
220-11	Office Maintenance	-	7,45,30,586.00
220-12	Communication Expenses	7,27,406.00	3,55,048.00
220-20	Books & Periodicals	-	-
220-21	Printing & Stationary	1,02,80,295.00	50,74,137.00
220-30	Travelling and Conveyance	80,92,528.00	17,41,932.00
220-40	Insurance	8,02,327.00	1,00,316.00
220-50	Audit Fees	-	-
220-51	Legal Fees	11,85,610.80	3,66,250.00
220-52	Professional and Other Fees	1,61,49,926.70	1,96,58,622.00
220-60	Advertisements and Publicity	12,03,563.00	1,25,54,532.80
220-61	Membership & Subscriptions	-	-
220-80	Other- [Adm. Expenses]	2,23,56,473.00	9,91,29,965.98
Total		6,07,98,129.50	21,35,11,389.78

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





# MUNICIPAL CORPORATION, CHHINDWARA

## Schedule TO INCOME & EXPENDITURE STATEMENT

[ FOR THE YEAR ENDED 31 MARCH 2020 ]

CODE NO.	PARTICULARS	AMOUNT- [RS.]	AMOUNT- [RS.]
		CURRENT YEAR 2020	PREVIOUS YEAR 2019

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

CODE	PARTICULARS	C. Y. 2020	P. Y. 2019
230-10	Power & Fuel	15,31,15,273.00	3,91,05,135.00
230-20	Bulk Purchases	76,45,183.00	34,40,264.00
230-30	Consumption of Stores	-	60,18,034.00
230-40	Hire Charges	-	2,80,452.00
230-51	Repair & Maintenance - Infrastructure Assets	59,19,037.00	6,13,90,371.00
230-52	Repair & Maintenance - Civic Amenities	2,04,20,798.29	12,19,63,029.96
230-53	Repair & Maintenance - Buildings	-	-
230-54	Repair & Maintenance - Vehicles	63,55,282.00	92,85,515.51
230-59	Repair & Maintenance - Others	4,21,51,631.17	27,06,51,255.00
230-80	Other Operating & Maintenance Expenses	11,25,221.00	7,85,470.00
<b>Total</b>		<b>23,67,32,425.46</b>	<b>51,29,19,526.47</b>

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

CODE	PARTICULARS	C. Y. 2020	P. Y. 2019
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	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	80,498.69	56,344.91
240-80	Other Finance Expenses	-	3,75,38,279.00
<b>Total</b>		<b>2,96,42,775.69</b>	<b>3,75,94,623.91</b>

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

CODE	PARTICULARS	C. Y. 2020	P. Y. 2019
250-10	Election Expenses	-	-
250-20	Own Programmes- [ Festival Expenses)	67,83,211.00	91,01,218.18
250-30	Share in Programmes of others	-	-
<b>Total</b>		<b>67,83,211.00</b>	<b>91,01,218.18</b>

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

CODE	PARTICULARS	C. Y. 2020	P. Y. 2019
260-10	Grants	-	-
260-20	Contributions	5,65,39,669.80	1,93,94,974.00
260-30	Subsidies	-	-
<b>Total</b>		<b>5,65,39,669.80</b>	<b>1,93,94,974.00</b>

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





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

[ FOR THE YEAR ENDED 31 MARCH 2020 ]

CODE NO.	PARTICULARS	AMOUNT- (RS.)	AMOUNT- (RS.)
		CURRENT YEAR 2020	PREVIOUS YEAR 2019

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

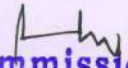
CODE	PARTICULARS	C. Y. 2020	P. Y. 2019
270-10	Provisions for Doubtful receivables	-	-
270-20	Provisions for Other Assets	-	-
270-30	Revenues written off	-	-
270-40	Assets Written off	-	-
270-50	Miscellaneous Expenses written off	-	-
Total		-	-

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

CODE	PARTICULARS	C. Y. 2020	P. Y. 2019
271-10	Loss on disposal of Assets	-	-
271-20	Loss on disposal of Investments	-	-
271-80	Other Miscellaneous Expenses	1,90,78,127.05	6,14,51,209.82
Total		1,90,78,127.05	6,14,51,209.82

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

CODE	PARTICULARS	C. Y. 2020	P. Y. 2019
<b>Income</b>			
280-10	Taxes	-	-
280-20	Other- Revenues	-	-
280-30	Recovery of revenues written off	-	-
280-40	other Income	-	-
Sub Total		-	-
<b>Expenses</b>			
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		
No	Opening Balance	Rate of Depreciation	Addition during the Period Before 30/09/2019	Addition during the Period After 30/09/2019	Deduct during the year	Total at the end of the year	Opening Balance	Addition during the year	Deduct during the year	Total at the end of the year	At the end of Current year	At the end of Previous Year
410-10	Land						27,74,534.00				27,74,534.00	27,74,534.00
410-11	Park and Playground	5.00	1,60,28,994.00	4,11,39,918.01		12,61,02,525.01	5,90,000.00			5,90,000.00	12,75,12,525.01	7,03,44,513.00
410-12	Lakes	5.00				6,23,995.00						
410-20	Buildings	5.00	2,49,56,348.00	1,01,79,804.00		19,54,29,310.00	1,24,74,071.00	95,16,970.00		2,19,91,041.00	17,34,38,269.00	6,23,995.00
410-30	Roads & Bridges	5.00	15,14,60,776.00	16,38,58,821.03		2,25,93,75,450.45	85,70,70,274.00	10,88,72,352.0		96,59,42,626.00	1,29,34,32,824.45	14,78,19,087.00
410-31	Sewerage & Drainage	5.00	3,37,06,030.00	4,76,75,407.01		40,36,22,874.01	14,92,84,196.00	1,89,89,258.00		16,82,73,454.00	23,53,49,420.01	1,08,69,87,579.42
410-32	Waterways	5.00	27,05,25,452.00	10,04,64,831.00		1,18,39,16,120.00	2,54,37,099.00	5,66,84,185.00		8,21,21,284.00	1,10,17,94,836.00	17,29,57,241.00
410-33	Public Lightings	10.00	48,68,893.00	83,40,448.00		2,75,33,958.00	44,53,459.00	23,36,373.00		67,89,832.00	2,07,44,126.00	78,74,88,738.00
410-34	Community Toilet Complex	5.00				1,28,46,197.00	1,17,99,253.00	6,42,310.00		1,24,41,563.00	4,04,634.00	98,71,058.00
410-40	Plants & Machinery	15.00	1,09,755.00	1,14,50,498.00		1,75,32,274.00	45,50,656.00	17,71,053.00		63,21,709.00	1,12,10,565.00	10,46,944.00
410-50	Vehicles	15.00	18,33,500.00	26,05,617.00		8,64,58,338.00	3,90,31,841.00	1,27,73,329.00		5,18,05,270.00	3,46,53,068.00	14,21,365.00
410-60	Office & Other Equipments	15.00	6,86,750.00	4,33,187.00		85,17,695.00	31,02,625.00	9,45,165.00		40,47,790.00	24,89,905.00	4,29,87,280.00
410-70	Furniture & Fixtures & Other Fixed Assets	10.00	97,000.00	3,88,030.00		42,10,168.00	28,10,920.00	4,01,116.00		32,12,036.00	9,98,132.00	22,95,133.00
410-80	Other Fixed Assets	10.00	43,41,856.00	1,09,66,966.44		14,24,07,151.44	1,81,46,533.00	1,36,92,367.00		3,18,38,900.00	11,05,88,251.44	9,04,218.00
	Total		50,85,75,556.00	39,72,10,627.49		4,47,13,50,569.91	1,12,87,51,027.00	22,66,24,478.0		1,35,53,75,505.00	3,11,59,75,084.91	10,89,51,694.00
412	Capital Work in Progress		8,83,30,725.00	10,86,21,537.00	42,65,716.00	26,70,98,538.00					26,70,98,538.00	7,44,11,993.00
	Grand Total		59,69,06,281.00	50,61,32,164.49	42,65,716.00	47,93,84,49,129.81	1,12,87,51,027.00	22,66,24,478.0		1,35,53,75,505.00	3,38,30,73,623.91	2,51,09,25,372.42

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



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



# **BANK RECONCILIATION STATEMENT AS ON 31/03/2020**

## **1 UNION BANK OF INDIA A/C NO. 6444**

14,86,087.67 1486087.67

Less: Cheque issued but not present in bank

Date	Amount
10-03-2020	24038 1,01,263.00
09-03-2020	10064 4,08,585.00

5,09,848.00

9,76,239.67

Add: Bank withdrawal but not entered in cash book

07-03-2020	IT Challan	15,000.00
SANTOSH RAGHUWANSHI 000096226050	30/03/2020	194995.00
SHRI HARIHARJI CONSTRUCTION 000097194699	31/03/2020	96517.00
SHRI DADAJI CONSTRUCTION 000097194899	31/03/2020	102919.00

10,064.00

4,09,431.00

13,85,670.67

ADD:

दिनांक 21/01/20 को राशि जारी की गई 25034  
किन्तु बैंक बुक में 24034 दर्ज किया गया।

1,000.00

दिनांक 09/01/20 को असम्भर भुगतान किया गया  
जिसकी प्रविष्टि दर्ज नहीं की गई

47,201.00

24,038.00

48,201.00

14,33,871.67

Less

दिनांक 16/01/20 को राशि जारी की गई 100209  
किन्तु बैंक बुक में 100920 दर्ज किया गया।

711.00

दिनांक 05/01/20 बैंक अकाउंट प्राप्त

6,666.00

7,377.00

14,26,494.67

Closing Balance as Per Cash Book

14,26,494.67

## **2 UNION BANK OF INDIA A/C NO 6447**

Closing Balance as per Pass book

18,84,262.43 1884262.43

Less : Cheque issued but not Present in bank

Add Bank Withdrawal but not entered in cash book

31-12-2019	295.00
22-01-2020	7,500.00
28-01-2020	295.00
03-02-2020	295.00
05-02-2020	295.00
06-02-2020	295.00
19-02-2020	1,30,518.00
19-02-2020	4,74,263.00
20-02-2020	295.00
03-03-2020	1,08,518.00
03-03-2020	2,38,895.00
17-03-2020	295.00

5,151.00

18,84,262.43

9,61,759.00

28,46,021.43

Add Cash Book Deposit

15-12-2019	4,15,299.00
20-12-2019	20,25,934.00
24-12-2019	1,65,196.00
24-12-2019	3,70,665.00
24-12-2019	7,19,206.00
28-12-2019	8,58,862.00
03-01-2020	6,50,555.00
04-01-2020	4,96,012.00
09-01-2020	20,42,502.00
13-01-2020	10,22,208.00
16-01-2020	13,02,402.00
17-01-2020	15,00,000.00
25-01-2020	14,58,780.00
11-02-2020	11,51,166.00
25-02-2020	9,10,458.00
03-03-2020	32,48,595.00
06-03-2020	8,27,055.00
13-03-2020	12,96,521.00
20-03-2020	17,31,509.00

2,21,92,925.00

2,50,38,946.43

Less Bank Deposit

11/12/2019 to 26/03/2020

2,17,77,047.93

Closing Balance as Per Cash Book

2,17,77,047.93

32,61,898.50

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





### 3 UNION BANK OF INDIA A/C NO. 24038

Closing Balance as per Pass book				14,99,169.18	1499169.18
less	Less: Cheque issued but not present in bank				
Date	Ch no	Amount			
25-10-2019		47,975.00			
25-10-2019		50,000.00			
25-10-2019		50,000.00			
08-11-2019		94,253.00			
06-12-2019		97,829.00			
07-12-2019		50,000.00			
09-01-2020	6444	47,201.00			
04-02-2020		50,000.00			
18-02-2020		4,74,213.00			
18-02-2020		1,30,518.00	ok	10,91,989.00	4,07,180.18
Less: 21/03/2020					
					4,07,180.18
Add	Bank Withdrawal but not entered in cash book				
05-11-2019	36190	19,217.00			
11-11-2019	10064	97,577.00			
14-11-2019		1,01,465.00			
14-11-2019		1,29,586.00			
29-11-2019		89,920.00			
29-11-2019	36190	3,780.00			
29-11-2019		1,05,099.00			
29-11-2019	13800	69,195.00			
07-12-2019		67,522.00			
17-12-2019	36190	50,000.00			
17-12-2019		1,04,249.00			
17-12-2019		5,000.00			
27-12-2019	13800	93,961.00			
22-01-2020		2,150.00			
24-01-2020		50,000.00			
28-01-2020		1,01,344.00			
02-03-2020		31,670.00			
04-03-2020		89,582.00			
09-03-2020		53,034.00			
11-03-2020	6444	1,01,263.00			
16-03-2020		50,000.00			
25-03-2020	10064	2,59,264.00			
27-03-2020		63,336.00			
30-03-2020	5151	1,08,518.00			
31-03-2020		1,05,263.00			
31-03-2020		1,85,358.00	ok	21,37,353.00	25,44,533.18
Less	Bank Deposit but not entered in cash book				
16-11-2019		7,800.00			
29-12-2019		15,842.00			
29-12-2019		50,000.00			
31-12-2019		30,000.00	ok	1,03,642.00	24,40,891.18
दिनांक 03/01/20 को खाते से 97350 रु जारी किया गया किन्तु कैश बुक में 98350 की प्रविष्टि करना पाया गया।					
Less		1,000.00		1,000.00	24,39,891.18
दिनांक 08/01/20 को खाते से 24924 रु जारी किया गया लेकिन कैश बुक में 29424 की प्रविष्टि करना पाया गया।					
Less		4,500.00		4,500.00	24,35,391.18
दिनांक 16/01/20 को खाते से 93423 रु जारी किया गया किन्तु कैश बुक में 94323 की प्रविष्टि करना पाया गया।					
Less		900.00		900.00	24,34,491.18
दिनांक 20/01/20 को खाते से 96400 रु जारी किया गया किन्तु कैश बुक में 98400 की प्रविष्टि करना पाया गया।					
Less		2,000.00		2,000.00	24,32,491.18

Commissioner  
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Chhindwara (M.P.)





Add दिनांक 02/03/20 को खाते से 191953  
रु जारी किया गया किन्तु कैश बुक में  
191653 की प्रविष्टि करना पाया गया।

300.00

300.00

24,32,791.18

Add दिनांक 12/03/20 को खाते से 96938  
रु जारी किया गया किन्तु कैश बुक में  
93938 की प्रविष्टि करना पाया गया।

3,000.00

3,000.00

24,35,791.18

Less दिनांक 12/03/20 को खाते से 97593  
रु जारी किया गया किन्तु कैश बुक में  
97993 की प्रविष्टि करना पाया गया।

400.00

400.00

24,35,391.18

Less दिनांक 17/03/20 को खाते से 109449  
रु जारी किया गया लेकिन कैश बुक में  
109949 की प्रविष्टि करना पाया गया।

500.00

500.00

24,34,891.18

Closing Balance as Per Cash Book

#### 4 UNION BANK OF INDIA A/C NO. 24057

Closing Balance as per Pass book

10,725.46

Add: Bank charge entry not entered in cash book  
24-12-2019

10,725.46

10,725.46

Closing Balance as Per Cash Book

#### 5 UNION BANK OF INDIA A/C NO 24053

Closing Balance as per Pass book

6,992.61

Add: Deposit in cash book but not entered in bank

Add: Bank Withdrawal but not entered in cash book

6,992.61

Less: Cash book withdrawal

24-12-2019

6,992.61

6,992.61

6,992.61

Closing Balance as Per Cash Book

#### 6 UNION BANK OF INDIA A/C NO 36190

Closing Balance as per Pass book

27,939.40

27,939.40

Add: Deposit in cash book but not entered in bank

27,939.40

Less: Cheque issued but not present in bank

05-11-2009

19,217.00

24,038.00

29-11-2019

3,780.00

24,038.00

16-12-2019

50,000.00

24,038.00

72,997.00

(45,057.60)

Add: Bank Withdrawal but not entered in cash book

दिनांक 31/10/19 को आयकर

भुगतान किया गया जिसकी प्रविष्टि

दर्ज नहीं की गई

6,032.00

6,032.00

Closing Balance as Per Cash Book

(39,025.60)

#### 7 IDBI A/C NO. 13800

Closing Balance as per Pass book

6,71,487.00

Less कैश बुक से राशि जारी होना पाया गया किन्तु बैंक से अहरण नहीं हुआ।

14-10-2019

15,468.00

19-10-2019

20,000.00

02-11-2019

25,000.00

29-11-2019

24,038.00

69,195.00

Commissioner  
Nagar Palik Nigam  
Chhindwara (M.P.)





16-12-2019		9,000.00
19-12-2019		50,000.00
20-12-2019		5,000.00
27-12-2019	24,038.00	93,961.00
04-01-2020		68,175.00
21-01-2020		7,500.00
04-02-2020		54,000.00
05-02-2020		25,000.00
17-02-2020		1,946.00
05-03-2020	20,203.00	1,00,385.00
21-03-2020		7,200.00
30-03-2020		6,032.00
30-03-2020		6,032.00

5,63,894.00  
1,07,593.00

Less खाते में राशि जमा की गई किन्तु कैश बुक में प्रविष्टि नहीं होना पाया गया।

NEFT-RETD191210754132-M P SALE	10/12/2019	19,600.00
Int:29-09-2019 To 28-12-2019	28/12/2019	9,345.00
NEFT-RETD200113239040-M P SALE	13/01/2020	15,000.00
NEFT-BARBX20057786877-COMMISSI	26-02-2020	20,00,000.00
NEFT-RETD200227895804-M P SALE	27/02/2020	7,500.00
NEFT-ICICP20060009083-PAWAN KO	29/02/2020	10,000.00
NEFT-CBINH20060700860-CENTURY	29/02/2020	10,000.00
IPAY/INST/NEFT/006824476011/24	09/03/2020	8,800.00
IPAY/INST/NEFT/006824517171/20	09/03/2020	17,728.00
IPAY/INST/NEFT/006824703891/42	09/03/2020	3,000.00
neft rev 827117271 16.03.2020	17/03/2020	1,000.00
NEFT-BARBR20086863295-COMMISSI	26/03/2020	15,00,000.00
0711104000013800:INTPd:29-12-2019 to 28-03-2020	28/03/2020	10,352.00

36,12,325.00  
(35,04,732.00)

Add खाते में राशि आहरण की गई किन्तु कैश बुक में प्रविष्टि नहीं।

IPAY/INST/NEFT/236895241/30272272051	21/10/2019	30,000.00	
SUSHI			
IPAY/INST/NEFT/237154792/63001806294	23/10/2019	2,400.00	
SHAKI			
IPAY/INST/NEFT/238009977/20231749887	30/10/2019	8,178.00	
KUNAL			
IPAY/INST/NEFT/238010188/0290210100009	30/10/2019	8,178.00	
966 PAWAN			
IPAY/INST/NEFT/238010400/8940101100121	30/10/2019	6,032.00	
84 GANES			
IPAY/INST/NEFT/238010727/3420401312	30/10/2019	6,032.00	
SUMAR			
IPAY/INST/NEFT/238010074/3325738584	30/10/2019	6,032.00	
ANUJ			
IPAY/INST/NEFT/238011028/0315100001287	30/10/2019	6,032.00	
8 PINKI			
IPAY/INST/NEFT/238011189/0290101000102	30/10/2019	3,000.00	
64 SIMA			
IPAY/INST/NEFT/238013454/2485010002342	30/10/2019	7,105.00	
7 MUKES			
IPAY/INST/NEFT/238032026/4205020100706	30/10/2019	7,453.00	
90 PUSHP			
IPAY/INST/NEFT/238032192/4205020100705	30/10/2019	6,032.00	
90 GOURA			
IPAY/INST/NEFT/238032603/0290101000101	30/10/2019	6,032.00	
52 AMAN			
IPAY/INST/NEFT/238032767/0290101000009	30/10/2019	7,453.00	
884 JAYA			
IPAY/INST/NEFT/238033110/2485810000216	30/10/2019	7,105.00	
8 AJAY			
IPAY/INST/NEFT/238049139/3189610792	30/10/2019	6,728.00	
RAGHU			
IPAY/INST/NEFT/238494896/2485010000556	02/11/2019	50,000.00	
2 SUREN			
IPAY/INST/NEFT/239225273/11309679183	07/11/2019	18,543.00	
PRAKA			
IPAY/INST/NEFT/241388292/2485010000872	22/11/2019	24,767.00	20,203.00
6 SHARI			
IPAY/INST/NEFT/241618986/2485010000949	25/11/2019	26,139.00	
4 ASHIS			
IPAY/INST/NEFT/241773703/8940101000176	26/11/2019	1,000.00	
53 YAGYA			
IPAY/INST/NEFT/244719048/53025225912	16/12/2019	6,000.00	
DEEPA			
IPAY/INST/NEFT/244904550/0290101000009	17/12/2019	7,453.00	
884 JAYA			
IPAY/INST/NEFT/245848051/2003713100000	24/12/2019	47,000.00	
25 URMIL			
INET/0711104000013800To14011020000000	31/12/2019	93,507.00	20,203.00
46/nagar niga			
IPAY/INST/NEFT/248103417/2752111000000	09/01/2020	30,205.00	
34 VIJAY			
IPAY/INST/NEFT/248356458/53025225912	12/01/2020	6,000.00	
DEEPA			
IPAY/INST/NEFT/249801695/10170613122	21/01/2020	54,000.00	
GURUP			
IPAY/INST/NEFT/250525536/0290101000106	27/01/2020	14,946.00	
76 KIRAN			



Commissioner  
Nagar Palik Nigam  
Chhindwara (M.P.)



IPAY/INST/NEFT/252672899/31341127021	11/02/2020	3,000.00	
MIMAN			
IPAY/INST/NEFT/006824628071/4205010100	07/03/2020	22,800.00	
36421/SHREE			
IPAY/INST/NEFT/006827703071/2007462006	17/03/2020	92,284.00	
5/ANAND AGRA			
IPAY/INST/NEFT/006829112731/0521644000	21/03/2020	1,000.00	
00659/SHAKTI			
IPAY/INST/NEFT/006829113731/2485010001	21/03/2020	9,980.00	
8162/SHANWAJ			
B M IDBI BANK	27/03/2020	48,672.00	

6,81,088.00

Add Cash book Deposit 20-11-2019 7,50,000.00 (28,23,644.00)

7,50,000.00

(20,73,644.00)

Add

दिनांक 25/10/19 को खाते से  
88500 रु जारी होना पाया गया  
लेकिन कैश बुक में 85500 की  
प्रविष्टि करना पाया गया।

3,000.00

3,000.00

(20,70,644.00)

Add

दिनांक 25/10/19 को खाते से  
92743 रु जारी होना पाया गया  
लेकिन कैश बुक में 92742 की  
प्रविष्टि करना पाया गया।

1.00

1.00

(20,70,643.00)

Add

दिनांक 04/11/19 को खाते से  
5897 रु जारी होना पाया गया  
लेकिन कैश बुक में 5837 की  
प्रविष्टि करना पाया गया।

60.00

60.00

(20,70,583.00)

Add

दिनांक 06/11/19 को खाते से  
55691 रु जारी होना पाया गया  
लेकिन कैश बुक में 55631 की  
प्रविष्टि करना पाया गया।

60.00

60.00

(20,70,523.00)

Add

दिनांक 19/11/19 को खाते से  
10000 रु जारी होना पाया गया  
लेकिन कैश बुक में 1000 की  
प्रविष्टि करना पाया गया।

9,000.00

9,000.00

(20,61,523.00)

Add

दिनांक 05/12/19 को खाते से  
87250 रु जारी होना पाया गया  
लेकिन कैश बुक में 82750 की  
प्रविष्टि करना पाया गया।

4,500.00

4,500.00

(20,57,023.00)

Less

दिनांक 11/12/19 कैश बुक में दो  
बार प्रविष्टि करना पाया गया।

(20,57,023.00)

Add

दिनांक 18/12/19 को खाते से  
107281 रु जारी होना पाया गया  
लेकिन कैश बुक में 107280 की  
प्रविष्टि करना पाया गया।

1.00

1.00

(20,57,022.00)



Commissioner  
Nagar Palik Nigam  
Ghindaewara (N.P.)



Less

दिनांक 24/12/19 को खाते से  
48437 रु जारी होना पाया गया  
लेकिन कैश बुक में 48438 की  
प्रविष्टि करना पाया गया।

1.00

1.00

(20,57,023.00)

Add

दिनांक 08/01/20 को खाते से  
77811 रु जारी होना पाया गया  
लेकिन कैश बुक में 74811 की  
प्रविष्टि करना पाया गया।

3,000.00

3,000.00

(20,54,023.00)

Less

दिनांक 10/01/20 को खाते से  
50377 रु जारी होना पाया गया  
लेकिन कैश बुक में 50677 की  
प्रविष्टि करना पाया गया।

300.00

300.00

(20,54,323.00)

Less

दिनांक 10/01/20 को खाते से  
9034 रु जारी होना पाया गया  
लेकिन कैश बुक में 9094 की  
प्रविष्टि करना पाया गया।

60.00

60.00

(20,54,383.00)

Add

दिनांक 16/01/20 को खाते से  
34886 रु जारी होना पाया गया  
लेकिन कैश बुक में 34686 की  
प्रविष्टि करना पाया गया।

200.00

200.00

(20,54,183.00)

Less

दिनांक 04/02/20 को खाते से  
46142 रु जारी होना पाया गया  
लेकिन कैश बुक में 46152 की  
प्रविष्टि करना पाया गया।

10.00

10.00

(20,54,193.00)

Add

दिनांक 05/02/20 को खाते से  
39362 रु जारी होना पाया गया  
लेकिन कैश बुक में 36362 की  
प्रविष्टि करना पाया गया।

3,000.00

3,000.00

(20,51,193.00)

Add

दिनांक 24/02/20 को कैश बुक में  
व्यय का योग 806306 लिखा गया  
जबकि व्यय का योग 806326 रु  
आना पाया गया खाते से 806326  
आहरण होना पाया गया।

20.00

20.00

(20,51,173.00)

Less

दिनांक 29/02/20 को खाते से  
6530 रु जारी होना पाया गया  
लेकिन कैश बुक में 6590 की  
प्रविष्टि करना पाया गया।

60.00

60.00

(20,51,233.00)

Less

अंतर नहीं मिला

3,452.00

3,452.00

(20,54,685.00)

Less

अंतर नहीं मिला

Closing Balance as Per Cash Book

(20,54,685.00)





# 8 NNSBA/C NO. 5151

Closing Balance as per Pass book

Less: Cheque issued but not present in bank

4,03,620.56

4,03,620.56

6447

Doubal

12-12-2019 10,00,000.00  
02-03-2020 1,08,518.00  
31-03-2020 41,976.00

11,50,494.00  
(7,46,873.44)

Add: Cash book Deposit

16-01-2020 25,00,000.00

25,00,000.00  
17,53,126.56

Add: Bank Withdrawal but not entered in cash book  
24-10-2019

31/10/2019  
30/01/2020  
27/02/2020  
29/02/2020

16878  
706972  
41976  
62364  
400065

31-03-2020

27661

12,55,916.00

Less: bank Deposit but not entered in cash book  
20-11-2019

19/12/2019  
30/12/2019 Interest  
16-01-2020  
17/01/2020  
26/02/2020  
03/03/2020  
03/03/2020  
26/03/2020  
26/03/2020  
30-03-2020 Interest

7,50,000.00  
1.00  
6,472.00  
10,00,000.00  
39,044.00  
2.00  
8,528.00  
6,032.00  
1,56,843.00  
90.00  
4,706.00

19,71,718.00  
10,37,324.56

दिनांक 17/12/19 को खाते से  
896449 रु जारी होना पाया गया  
लेकिन कैश बुक में 896849 की  
प्रविष्टि करना पाया गया

LESS

400.00

400.00

10,36,924.56

दिनांक 26/02/20 को खाते से  
2117275 रु जारी होना पाया  
गया लेकिन कैश बुक में  
2117273 की प्रविष्टि करना पाया  
गया

ADD

2.00

2.00

10,36,926.56

दिनांक 31/03/2020 को बैंक  
शाखा द्वारा ब्याज राशि रिटर्न की गई  
है।

ADD

Closing Balance as Per Cash Book

10,36,926.56

# 9 AXIS BANK A/C NO. 45724

Closing Balance as per Pass book  
cash book Deposit

38,86,490.76

38,86,490.76

19-11-2019 3,81,467.00  
08-01-2020 54,31,876.00  
21-01-2020 6,370.00  
27-01-2020 73,818.00  
11-02-2020 1,904.00  
14-02-2020 4,669.00  
20-02-2020 9,345.00  
24-02-2020 1,374.00  
03-03-2020 9,410.00  
04-03-2020 5,991.00

Less: Bank Deposit

59,26,224.00  
98,12,714.76

Less: Bank Deposit but Cash book withdrawal entry

31-03-2020

9,72,000.00

9,72,000.00

Less: Cheque issued but not present in bank

12-12-2019  
31-03-2020

3,72,988.00  
9,72,000.00

88,40,714.76

Less: Bank Deposit but not entered in cash book  
19/10/2019 to 31/03/2020

Bank Interest

31-03-2020

1,34,64,951.87  
21391

13,44,988.00  
74,95,726.76

(9,72,000.00)





Add: Bank Withdrawal but not entered in cash book

05-11-2019	3,000.00
12-12-2019	2,45,000.00
12-12-2019	3,24,117.00
24-12-2019	36.00
14-12-2019	200.00
24-12-2019	3,000.00
24-12-2019	4,000.00
11-01-2020	72.00
11-01-2020	400.00
09-02-2020	108.00
09-02-2020	600.00
12-02-2020	3,00,050.00
14-03-2020	108.00
14-03-2020	600.00

1,34,86,342.87  
(59,90,616.11)

Closing Balance as Per Cash Book

8,81,291.00  
(51,09,325.11)

-4137325.11  
(9,72,000.00)

# 10 ICICI BANK A/c NO. 934

Closing Balance as per Pass book  
Less: Bank Interest not entered in cash book  
30-03-2020

10,08,438.00

31-03-2020

8,438.00

Closing Balance as Per Cash Book

8,438.00  
10,00,000.00

1000000

# 11 BANK OF BARODA A/C NO 20203

Closing Balance as per Pass book

6,28,481.15

Add: Deposit in cash book but not entered in bank

26-02-2020

20,00,000.00

Add: Bank Charge & Withdrawal not entered in cash book

21-10-2019	2.65
21-10-2019	5.6
21-10-2019	5.6
21-10-2019	2.65
21-10-2019	5.6
21-10-2019	5.6
21-10-2019	2.65
21-10-2019	17.4
21-10-2019	17.4
25-10-2019	17.4
25-10-2019	5.60
31-10-2019	5.60
06-11-2019	5.60
25-11-2019	885.00
26-11-2019	1,121.00
19-12-2019	564296
19-12-2019	71,200.00
20-12-2019	50,000.00
30-12-2019	564297
25-02-2020	96,097.00
05-03-2020	563196
09-03-2020	13800
	5,02,857.00
	1,00,385.00
	14,210.00

20,00,000.00  
26,28,481.15

Less: Cheque issued but not present in bank

23-11-2019	78,835.00
22-11-2019	13,800.00
28-12-2019	24,767.00
31-12-2019	95,842.00
	93,507.00

8,65,274.35  
34,93,755.50

Less: Bank deposit but not entered in cash book

13-11-2019  
12-02-2020  
13-02-2020  
21-03-2020  
26-03-2020

4,487.00	Interest
6,356.00	Interest
2,75,498.00	Cash
1,23,729.00	Cash
10,00,000.00	

2,92,951.00  
32,00,804.50

दिनांक 15/01/20 को खाते से 11800  
रु जारी किया गया किन्तु कैश बुक में  
10800 की प्रविष्टि करना पाया गया।

Add

1,000.00

1,000.00  
17,91,734.50





दिनांक 15/01/20 को खाते से 43560  
रु जारी किया गया किन्तु कैश बुक में  
48560 की प्रविष्टि करना पाया गया।

Less

5,000.00

5,000.00

17,86,734.50

दिनांक 15/01/20 को खाते से  
101049 रु जारी किया गया किन्तु कैश  
बुक में 101046 की प्रविष्टि करना पाया  
गया।

Add

3.00

3.00

17,86,737.50

दिनांक 16/03/20 को खाते से  
440417 रु जारी किया गया किन्तु कैश  
बुक में 440117 की प्रविष्टि करना पाया  
गया।

Add

300.00

300.00

17,87,037.50

Closing Balance as Per Cash Book

12 YES BANK A/C NO 183

Closing Balance as per Pass book

Lees : bank deposit but not entered in cash book  
Date

5,40,832.78

Amount

Closing Balance as Per Cash Book

5,40,832.78

3496827.5  
(17,09,790.00)

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





### 13 STATE BANK OF INDIA A/C NO. 10064

Closing Balance as per Pass book

Less : Cheque issued but not present in bank

Date

Ch NO

Amt

7,89,90,250.98

78990250.98

25-10-2019		
09-11-2019	24,038.00	38,697.00
07-02-2020		97,577.00
18-02-2020		75,000.00
26-02-2020		25,00,000.00
26-02-2020		2,00,000.00
16-03-2020		59,084.00
		400.00

Less : Bank Deposit but not entered In cash book

Date

Amt

29,70,758.00

7,60,19,492.98

14-10-2019	5,00,000.00	Nagar Nigam Nidhi
24-10-2019 5000*102	5,10,000.00	Tender Fees
29-10-2019	4,05,000.00	Nagar Nigam Nidhi
29-10-2019	34,000.00	Nagar Nigam Nidhi
02-11-2019	12,00,000.00	
22-11-2019 5000*11	55,000.00	Tender Fees
29-11-2019	82,632.00	Nagar Nigam Nidhi
06-12-2019	1,97,873.00	Nagar Nigam Nidhi
07-12-2019 5000*2	10,000.00	Tender Fees
13-12-2019	14,128.00	Nagar Nigam Nidhi
17-12-2019	26,660.00	Nagar Nigam Nidhi
17-12-2019	1,59,418.00	Nagar Nigam Nidhi
17-12-2019	7,67,628.00	Nagar Nigam Nidhi
01-01-2020 5000*3	15,000.00	Tender Fees
04-01-2020	75,000.00	Nagar Nigam Nidhi
07-01-2020	32,000.00	Nagar Nigam Nidhi
14-01-2020	792.00	Nagar Nigam Nidhi
15-01-2020	6,00,000.00	Nagar Nigam Nidhi
21-01-2020	1,46,022.00	Nagar Nigam Nidhi
21-01-2020	9,35,947.00	Nagar Nigam Nidhi
27-01-2020	1,06,000.00	Nagar Nigam Nidhi
27-01-2020	11,000.00	Nagar Nigam Nidhi
05-02-2002	8,490.00	Nagar Nigam Nidhi
05-02-2002	3,749.00	Nagar Nigam Nidhi
11-02-2020	19,90,459.00	Nagar Nigam Nidhi
13-02-2020 5000*4	20,000.00	Tender Fees
15-02-2020	11,000.00	Nagar Nigam Nidhi
15-02-2020	11,33,000.00	Nagar Nigam Nidhi
15-02-2020	24,57,000.00	Nagar Nigam Nidhi
19-02-2020	13,27,000.00	Nagar Nigam Nidhi
19-02-2020	1,06,000.00	Nagar Nigam Nidhi
27-02-2020	25,295.00	Nagar Nigam Nidhi
27-02-2020	25,296.00	Nagar Nigam Nidhi
27-02-2020	25,296.00	Nagar Nigam Nidhi
28-02-2020	50,591.00	Nagar Nigam Nidhi
28-02-2020	22,501.00	Nagar Nigam Nidhi
28-02-2020	45,003.00	Nagar Nigam Nidhi
29-02-2020	25,295.00	Nagar Nigam Nidhi
29-02-2020	2,00,000.00	Nagar Nigam Nidhi
02-03-2020	22,502.00	Nagar Nigam Nidhi
02-03-2020	1,000.00	Nagar Nigam Nidhi
05-03-2020 5000*2	1,43,000.00	Nagar Nigam Nidhi
17-03-2020	10,000.00	Tender Fees
17-03-2020	13,93,400.00	Nagar Nigam Nidhi
17-03-2020	99,600.00	Nagar Nigam Nidhi
17-03-2020	8,99,000.00	Nagar Nigam Nidhi
18-03-2020	86,000.00	Nagar Nigam Nidhi
19-03-2020	37,300.00	Nagar Nigam Nidhi
20-03-2020	7,48,000.00	Nagar Nigam Nidhi
20-03-2020	6,21,40,000.00	14th finance
23-03-2020	7,000.00	Nagar Nigam Nidhi
31-03-2020	1,75,000.00	Nagar Nigam Nidhi
	1,51,09,626.00	Chungj

Add : Cash book Deposit but not entered in bank  
01-11-2019

21,677.00

9,42,31,503.00

(1,82,12,010.02)

21,677.00

(1,81,90,333.02)

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





Less : 21/03/2020  
Date

		Amount	
21-03-2020	02-04-2020	3,390.00	
21-03-2020	02-04-2020	1,170.00	
21-03-2020	02-04-2020	3,090.00	
21-03-2020	02-04-2020	2,970.00	
21-03-2020	02-04-2020	12,750.00	
21-03-2020	02-04-2020	2,130.00	
21-03-2020	02-04-2020	1,020.00	
21-03-2020	02-04-2020	870.00	
21-03-2020	02-04-2020	7,860.00	
21-03-2020	04-04-2020	29,910.00	
21-03-2020	02-04-2020	6,060.00	
21-03-2020	02-04-2020	15,330.00	
21-03-2020		32,664.00	
26-03-2020		2,59,264.00	24,038.00
30-03-2020		1,94,995.00	6,444.00
31-03-2020		19,062.00	

Add Bank Withdrwal but not entered in cash book  
Name  
Date  
Amount  
5,92,535.00  
(1,87,82,868.02)

TO DEBIT THROUGH CHEQUE-SBI SALARY I	21-10-2019	8,02,651.00	
TO CLEARING-AXS JILA SAHAKARI KENDRIY	23-10-2019	79,145.00	
NEFT INB: CNAURRYQ9 TRANSFER TO 31979450443	24-10-2019	50,830.00	
NEFT INB: CNAURWPO8 TRANSFER TO 3197945044	24-10-2019	54,161.00	
NEFT INB: CNAUSRYK3 TRANSFER TO 319	25-10-2019	75,329.00	
NEFT INB: CNAUSRYE4 TRANSFER T	25-10-2019	1,00,000.00	
NEFT INB: CNAUSRXV2 TRANSFER T	25-10-2019	90,000.00	
NEFT INB: CNAUSRVK3 TRANSFER T	25-10-2019	91,769.00	
TO DEBIT THROUGH CHEQUE-SBI SALARY L	25-10-2019	1,34,400.00	
CTH5056602 TRANSFER TO 3455251944	30-10-2019	3,86,959.00	
TO CLEARING-MBB TRANSACTIONS--516091	01-11-2019	2,57,920.00	
NEFT INB: CNAUWBJV5 TRANSFER T	01-11-2019	15,00,000.00	
NEFT INB: CNAUWBIW6 TRANSFER	01-11-2019	5,00,000.00	
TO DEBIT THROUGH CHEQUE-SBI--900876	15-11-2019	22,500.00	
TO CLEARING-BOI MEET PAWAR S O SHIVN	07-12-2019	12,024.00	
TO DEBIT THROUGH CHEQUE-SBI AS EPR LI	09-12-2019	31,832.00	
TO CLEARING-BOB RITA SARVAN SARVAN--	10-12-2019	15,004.00	
TO CLEARING-MBB TRANSACTIONS--747445	13-12-2019	27,146.00	
TO TRANSFER-INB NEFT UTR NO: SBIN419	18-12-2019	10,00,000.00	
TO TRANSFER-INB NEFT UTR NO: SBIN219	31-12-2019	1,92,842.00	
NEFT INB: CNAAWXPIH8 TRANSFER T	20-01-2020	13,93,594.00	9,807.00
TO DEBIT THROUGH CHEQUE-SBI--747459	19-02-2020	18,00,000.00	
TO TRANSFER-INB NEFT UTR NO: SBIN120	24-02-2020	14,30,014.00	9,807.00
TO TRANSFER-INB NEFT UTR NO: SBIN320	26-02-2020	20,00,000.00	5,151.00
TO DEBIT THROUGH CHEQUE-SBI--747460	02-03-2020	6,00,000.00	
TO TRANSFER-INB ok--	03-03-2020	40,000.00	
TO TRANSFER-INB NEFT UTR NO: SBIN520	09-03-2020	4,87,200.00	
TO TRANSFER-INB ok--	09-03-2020	9,76,873.00	
CHEQUE BOOK ISSUE CHARGE---38976288	11-03-2020	177.00	
TO TRANSFER-INB NEFT UTR NO: SBIN120	11-03-2020	3,05,867.00	
A/C Keeping Chgs---	12-03-2020	649.00	
TO DEBIT THROUGH CHEQUE-SBI SALARY L	13-03-2020	4,08,585.00	
TO TRANSFER-INB NEFT UTR NO: SBIN220	19-03-2020	10,00,000.00	
TO TRANSFER-INB NEFT UTR NO: SBIN220	19-03-2020	25,00,000.00	
TO TRANSFER-INB NEFT UTR NO: SBIN220	19-03-2020	25,00,000.00	
CHEQUE BOOK ISSUE CHARGE---38976288	27-03-2020	354.00	bank charge

दिनांक 18/11/19 को खाते से 14760 रु जारी किया गया किन्तु कैश बुक में 11760 की प्रविष्टि करना पाया गया।		2,08,67,825.00	20,84,956.98
ADD	3,000.00	3,000.00	20,87,956.98
दिनांक 30/11/19 को खाते से 178306 रु जारी किया गया किन्तु कैश बुक में 170306 की प्रविष्टि करना पाया गया।			
ADD	8,000.00	8,000.00	20,95,956.98
दिनांक 17/03/20 को खाते में 15109626 रु जमा होना पाया गया लेकिन कैश बुक में 15109620 की प्रविष्टि करना पाया गया।			
Less	6.00	6.00	
		20,95,950.98	

14 ALLAHABAD BANK A/C NO. 63620  
Closing Balance as per Pass book  
Less : Bank Interest not entered in cash book

1,63,783.00

Commissioner  
Nagar Palik Nigar  
Chhindwara (M.P.)





24-12-2019	1,413.00	1,413.00
24-12-2019	1,65,196.00	1,65,196.00
		<u>1,65,196.00</u>

Closing Balance as Per Cash Book

# 15 KOTAK MAHINDRA BANK A/C NO. 3208

Closing Balance as per Pass book 2,80,650.00

Less: Bank interest not entered in cash book

Date	Amount	
		<u>-</u>

Add : Bank Withdrwal but not entered in cash book

Date	Amount	
22-10-2019	51,795.00	
		<u>51,795.00</u>

Less : Bank Interest not entered in cash book

31-12-2019	14,799.00	
		<u>14,799.00</u>

Closing Balance as Per Cash Book

3,17,646.00 3,17,646.00

# 16 BANK OF INIDA A/C NO. 548

Closing Balance as per Pass book

13,12,488.16

Add Bank Withdrwal but not entered in cash book

31-10-2019	73471	8,74,878.00	salary
03-11-2019		17.70	
03-11-2019		162.26	
18-12-2019	73473	3,03,313.00	salary
02-02-2020		162.26	
04-02-2020		17.70	

11,78,550.92

24,91,039.08

Less Bank Deposit but not entered in cash book

Closing Balance as Per Cash Book

24,91,039.08

2164831.08

*HW*  
Commissioner  
Nagar Palik Nigai  
Chhindwara (M.P.)





# 17 STATE BANK OF INIDA A/C 9807

Closing Balance as per Pass book				33,91,691.30	3391691.3
Less	Cheque issued but not present in bank				
	14-01-2020	13,93,594.00	10,064.00		
	18-02-2020	14,30,014.00	10,064.00		
	31-03-2020	1,75,000.00			
Less	Bank Interest & Bank Deposit not entered in cash book		ok	29,98,608.00	
	25-12-2019	2,15,727.00		3,93,083.30	
	14-01-2020	1,000.00			
	25-03-2020	31,781.00			
Add	Deposit in cash book but not entered in bank		ok	2,48,508.00	
				1,44,575.30	
					1,44,575.30
Add	Bank Withdrwai & Charge not entered in cash book	3,53,232.00	ok	3,53,232.00	
	15-01-2020	177.00		4,97,807.30	
	18-01-2020	177.00			
	19-02-2020	177.00		531.00	
				4,98,338.30	

# 18 Bank of Badoda A/c No. 21335

Closing Balance as per Pass book

Less : Deposit in bank but not entered in	
Cash book	
25/10/19 to 19/03/20	

3,29,500.00

11,71,360.00

Closing Balance as per Cash book

3,29,500.00  
8,41,860.00

841860

# 19 EQUITAS BANK A/C NO. 9587

Closing Balance as per Pass book

Less	Bank Interest not Entered in cash book			5,95,528.80	
	31-12-2019	32,600.00			
	31-03-2020	21,771.00		54,371.00	
Add	Bank Charge Not entered in cash book			5,41,157.80	
	10-03-2020	47.20			

47.20

5,41,205.00

5,41,205.00

# 20 HDFC BANK A/C NO. 486

Closing Balance as per Pass book

Less	Bank interest not entered in cash book			42,66,529.00	
	01-01-2020	55,395.00			
Less	Opeing balance not entered in cash book			55,395.00	
				42,11,134.00	
Add	cash book deposit but not entered in bank			42,11,134.00	
				42,11,134.00	

42,11,134.00

Commissioner  
Nagar Palik Nigan  
Chhindwara (M.P.)

