

STATUTORY AUDIT REPORT

Of

**** NAGAR PALIKA ****

DONGAR PARASIA

DIST-CHHINDWARA

FINANCIAL YEAR -2019-20



PREPARED BY :-

SAKG & ASSOCIATES

F-12, First Floor, Balaji Plaza

Narsinghpur Road

Chhindwara

Cell no. 09893177100, 8989188000

Email :- cagaganbatra@gmail.com

SAKG & ASSOCIATES

Chartered Accountants

OFFICE ADDRESS:
C/o GURUKRIPA TEXTILES,
SEONI ROAD, GANDHI GUNJ,
CHHINDWARA (M.P) 480001



To,
Directorate,
Urban Administration & Development,
Shivaji Nagar, Bhopal.

We have audited the cash book and relevant records for the year 2019-20 of **Nagar Palika – Parasia, Dist- Chhindwara.**

Preparation of financial statement is the responsibility of Organisation. Organisation is responsible for Making Receipts & Payment, Income & Expenditure and Balance Sheet and its accuracy and completeness. Our responsibility is to express our opinion on these financial statement based on our audit.

We conducted our audit in accordance with Auditing Standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement are free of material misstatement. An audit includes examining on test basis, evidence supporting the amounts and disclosures used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

We believe that our audit provides a reasonable basis of our opinion and subject to our detailed observation in the enclosed annexure to this report and suspense amount is receipt & payment account, we report that

In case of Receipt & Payment & Balance for the year ending 31st March 2020, it gives true and fair view of the cash balance.



FOR, SAKG & ASSOCIATES
CHARTERED ACCOUNTANTS

CA GAGAN BATRA
PARTNER
Membership No.422522

UDIN NO -21422522AAAADL8725

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मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद
बैरगन चहानविला

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**** AUDIT REPORT ****

We have examined the books of accounts as on **31 March 2020**, of

**** NAGAR PALIKA **** **PARASIA** **DIST-CHHINDWARA.(M.P)**

We have conducted the Audit on the Basis of Manual Records and Cash Books which are maintained on Single Entry System by the Nagar Palika and provided to us for Audit. We completed our Audit on the Basis of Cash Books and Bank Statements and other records/documents as provided to us.

We have not physically verified any fixed asset, civil construction work and any other assets of the Nagar Palika.

We have covered following departments/sections of Nagar Palika and conducted audit in these Departments on the basis of records available there :- **Accounts, Revenue, PWD, Establishment, Health and Stores**

We report the following observation/comments/discrepancies on the basis of scope of audit work provided to us :-

(1) Audit of Revenue :-

(a) We have examined the revenue receipts from various sources of Nagar Palika of Parasia.

Auditor Comment :- We have examined the revenue receipts from receipt book and check whether it is properly entered in Cashier cash book, some totalling mistakes are there, After Our Remark the same has been rectified during the course of our audit.


(b) We have also examined the revenue receipts from the counter files of receipt books and verified that money received is duly deposited in respective bank accounts.

Auditor Comment :- We have examined the revenue receipts from counter files of receipts books of Property Tax, Water Tax, Rent & other sources of income. The entries of receipts are properly done in cashier cash book in the cases examined by us. While in some case 5% of total receipt of revenue of Nagar Palika was not deposited in time in sanchit nidhi account :-

NIL.

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(c) Delay beyond 2 working days shall be immediately brought to notice of Commissioner CMO

Auditor Comment :-Collection of Revenue is deposited within two days of Receipt. In some cases Revenue is not deposited in 2 working days :-

NIL

(d) Entries in Cash Book shall be verified .

Auditor Comments:- Entries of Revenue receipts shall be verified with Cashier Cash Book & Main Cash Book, all entries are recorded properly.

(e) The Auditor shall specifically mention in the report, the revenue recovery against the quarterly and monthly targets.

Auditor Comments :- We does not found any documents regarding quarterly and monthly targets, no information regarding monthly & quarterly targets of revenue recovery is provided by the staff. As Explained to us by the relevant staff that no monthly or quarterly targets was available at there level regarding recovery. Total Recovery during the period are given in following chart :-

| Current year | | | | Old Arrears | | |
|---------------------|-----------------|-----------------|---------------|-----------------|-----------------|---------------|
| Taxes | Opening Balance | Recovery Amount | % of Recovery | Opening Balance | Recovery Amount | % of Recovery |
| Sampatti Kar | 1200000.00 | 1114965.00 | 93.00% | 876341.00 | 868095.00 | 99.00% |
| Samekit Kar | 622348.00 | 478276.00 | 77.00% | 600000.00 | 592825.00 | 99.00% |
| Shiksha Upkar | 311581.00 | 299403.00 | 96.00% | 415267.00 | 409999.00 | 99.00% |
| Nagriya Vikas Upkar | 400000.00 | 323657.00 | 81.00% | 230694.00 | 228404.00 | 99.00% |
| Shop Rent | 144000.00 | 123580.00 | 86.00% | 164667.00 | 147100.00 | 90.00% |

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| | | | | | | |
|---------------------------------------|------------|------------|--------|------------|------------|---------|
| Water Tax | 1158145.00 | 1053539.00 | 91.00% | 1047612.00 | 1025607.00 | 98.00% |
| Education Cess | 00.00 | 00.00 | 00.00 | 00.00 | 00.00 | 00.00 |
| Dainik Bazar/AsthaiDha kal Fees | 00.00 | 00.00 | 00.00 | 00.00 | 00.00 | 00.00 |
| Total : | 3836074.00 | 3393420.00 | 88.46% | 3334581.00 | 3272030.00 | 98.12 % |

Recovery of Taxes are good as compared to previous year. Copy of Sheet Signed by CMO is also Attached.

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

Auditor Comment:- Interest income is properly entered in cash book.

(g) The cases where the investment are made on lesser interest rates shall be brought to the notice of the Commissioner/CMO.

2. Audit of Expenditure.-

(a) We have examined the vouchers under all the schemes.

Auditor Comment:- We have examined the vouchers under all the schemes, vouchers are properly filled and duly accounted in books

(b) We have also check the entries in cash book and verifying them from relevant vouchers.

Auditor Comment :- We have check the entries of expenditure in cash book with relevant vouchers, entry was properly recorded in cash book. but some vouchers are not available while vouching or some difference is amount paid & bill amount:-.

OTHER EXPENSES PAYMENT QURIES :-

1. V.No.03 Dt.05/04/2019 paid Rs.306000/- Seal & Sign of Accountant not Found.

2. V.No.6 Bill no.1669 payment made to J.K.Printers Rs 21240/- .But CMO Sign not found.

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3. V. No.08, Bill No. 1983 Payment to Video Craft Rs.44990/- But seal & sign of Accountant not found.
4. V.No.09 Bill no 182 payment made to Mahakal Tour & Travels Parasias of Rs 5480/- But CMO & Accountant Sign not found.
5. V.No.12 Dt 12/04/19 Payment made to Malvi Musical Rs 5000/- but seal & sign of CMO & Accountant not found .
6. V.No.13, Dt.12/04/19182 Payment to Pravin Dube Rs.15500/- But Seal & Sign of CMO & President not found.
7. V. No. 79 Payment to Maa Gayatri Agency Indore for Wooden Furniture of Rs.526513/- But President Sign not found.
8. V.No.81 & V.No.82 Payment to Vaishnavi Enterprises & Narmada Enterprises of Rs.24000/- & Rs.24682/- - But Tender not called no quotation found.
9. V. No. 155 Dt.10/06/19 Payment to Bhola Welding Work for Expenses Rs 57000/- But CMO Seal & Sign not found.
10. V. No. 318 & V.No.320 Payment made to Relief Electronics Rs 34131/- & Rs 28087/- Accountant Sign & Seal not found.
11. V. No. 337,338,339 Payment of Rs 19206, Rs 18731, Rs 19320/- paid in Relief Electricals But CMO Sign not found.
12. V.N.360 Payment to Dilip Electronics Chandameta Rs 41098/- But Seal & Sign of Accountant not found and also not entered in Store Register.
13. V.No.371 Dt 24/07/19 Bill Amount of Rs.46455/- of Mukesh Construction , But Actual Amount Paid is Rs.47520/- Excess Paid Rs.1068/-
14. V. No. 372 Dt.24/07/19 Bill Amount of Rs.31938/- of Mukesh Constriction Rs 31938/- But Payment Rs 32670/- Excess Paid. Rs.732/-.
15. V.No. 381 Dt.01/08/2019 bill no 971 M.K Distributor, Chhindwara Payment of Rs 79223/- But CMO Sign not found.
16. V. No. 427 Dt.14/08/2019 Bill no.1517 & 1528 Mahesh Tea Bhandar, Payment of Rs 39000/- But CMO & Accountant Sign not found.
17. V. No. 428 Dt.14/08/2019 Sivangi fool bhandar Payment of Rs 4000/- But Payment made to other person Salim khan and CMO & Accountant Sign not found.

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18. V. No. 433 Dt.19/08/2019 Bill No.63 Standard Printers Payment of Rs 8000/- But CMO Sign not found.
19. V.N.379 Dt.30/07/2019 Payment to Vicky Tent House of Rs 22750/- But bill not found..
20. V.N.444 Dt.27/08/2019 Payment to J.K.Printers Rs 18036/- But bill not found
21. V. No. 453 Dt.05/09/2019 Payment of Rs 7170/- But CMO Sign not found.
22. V. No. 456 Dt.06/09/2019 Shivangi fool Bhandar Payment of Rs 8250/- Rs 4500/- & Rs 12000/- But CMO Sign not found.
23. V.N.458 Dt.07/09/2019 Payment of Rs 4053 But bill not found
24. V.N 466 Dt.11/09/2019 Payment to Vishal tea stall of Rs.20000/- But bill not found
25. V. No. 555 Dt.03/10/2019 Payment to Standard Printing Press Rs 7500/- But CMO Sign not found.
26. V. No. 720 Dt.05/11/2019 Payment of GST challan of Rs.10000 /- & Rs.5200 /- of Late Fees of GST as return is not filed on time.
27. V. No.932 Dt.03/02/2020 Payment to Nilesh Infotech services Parasia Rs 68432/- But CMO Sign not found.
28. V. No 1070 Dt.07/03/2020 Payment to Kalbande Construction of Rs 130660/- But President Sign not found.
29. Dt.17/05/2019 MB Payment of Rs 88743/- But in MB signature of CMO not found.

c) **Auditor shall checked monthly balances of the cash book.**

Auditor Comment:- We have totalled the monthly balances of cash book, some mistake was found some incorrect total and inform the accountant to rectified .

(d) **Auditor shall verify that the expenditure for a particular scheme is limited to the funds allocated for the particular scheme any over payment shall be bought to the notice of the Commissioner/CMO.**

Auditor Comment :- We have verified that the payment vouchers due to large number of transaction & no proper ledger is maintained & no proper information regarding nature of grant , so it is very difficult for us to verify whether the fund is being utilised under the proper scheme or not.

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(e) Auditor shall have to verify that the expenditure is accordance with the guidelines, directives, acts and rules issued by the Government of India/State Government.

Auditor Comment :- Payment was made by Nagar Palika after proper sanction by CMO. All Vouchers are properly signed & passed by CMO. While in some cases seal & sign of Authority is not found which was noted above.

(f) During the audit financial propriety shall also be checked . All the expenditure shall be supported by financial and administrative sanction accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.

Auditor Comment:- During the course of our audit we have observed that all expenditure is supported by financial and administrative sanction and shall be within the limit of sanction authority.

(g) All the cases where appropriate sanction have not been obtained shall be reported and compliance of audit observation shall be ensured during the audit. Non compliance of audit paras shall be brought to the notice of Comissioner/CMO.

Auditor Comment:- As Verified by us all payment vouchers are properly signed & passed by the CMO, While in some vouchers President, CMO, Accountant signature was not found & informed. (Noted Above)

(h) The auditor shall be responsible for responsible for verification of scheme wise project wise utilization certificate (UCs). US's shall be tallied with the income & expenditure records and creation of Fixed Assets.

Auditor Comments:- Some Utilisation Certificate issued during the year 2019-20 as informed by the authority.

3. Audit of Book Keeping.

(a) Auditor have to examined the all the books of accounts as well as stores, we have also examined that all the books of accounts and stores are maintained as per Accounting Rules applicable to Urban Local Bodies.

Auditor Comment :- We have verified all the books of accounts as well as stores are maintained as per rule applicable to Urban Local Bodies in Single entry system and cash method of accounting, As Single entry system is followed in Nagar Palika therefore ledger was not maintained, and we are unable to certify the accuracy of opening balances of bank as previous year audit was not done ,as single entry system is followed by Nagar Palika entries of expenses payable and Accrued interest is not made in books of accounts and entry was made .Following are some points being noted down while doing Audit work:-

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1. Store Register is not maintained properly.
2. Stock register is not maintained properly by the Palika.
3. Register of Fixed Assets is not maintained by the Palika.
4. Double entry accounting are done in Nagar Palika.
5. TDS Deducted by the Palika and deposited at bank via challan but TDS Return is late filed by the Palika as informed by the accountant but TDS return was not provided to us. In Many payment no TDS is being deducted by Nagar Palika Parasia
6. We have checked the Receipts & Payments, Income & Expenditure & Balance Sheet of Nagar Palika made by **Prabhudayal Gupta & Associates** for the year 2019-20 on the basis of Books of Accounts & Vouchers provided to us.
7. Insurance of Vehicles of Nagar Palika was done by Nagar Palika.
8. During the distribution of Stores items, no detail regarding to whom it was given is not maintained at Nagar Palika.
9. GST Return of Nagar Palika was not filed on time Penalty was paid of Rs.15200/- due to late filing of GST Return.
10. Register of Revenue of Recovery is not maintained by Nagar Palika.
11. Interest Certificate on FDR is not available at Nagar Palika

b) **Auditor shall verify the advance register and see that all the advances are timely recovered according to the conditions outstanding advances. All the cases of non recovery shall be specifically mention in audit report.**

Auditor Comment :- As explained to us by the authority that no advances are given by nagarparihad, therefore no register is being maintained.

(c) **Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned.**

Auditor Comments:-Bank reconciliation statement for the period of 2019-20(As of 31st March 2020) is made by **Prabhudayal Gupta & Associates.(CA Firm).**

(d) **Auditor have to verify the entries in the Grant register. The receipts and payments of grants shall be duly verified from the entries in the cash book.**


Auditor Comments:-Grant register is being maintained by the Authority.

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(e) The Auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notice of Commissioner/CMO.

Auditor Comments:- Fixed Assets Register of Nagar Palika is not maintained properly.

(f) The auditor shall reconcile the accounts of receipts and payments especially for projects funds.

Auditor Comments:- We have prepared the receipts & payments of separate Bank wise accounts & BRS is also tallied (All Entries are found ,Difference is Opening), Bank Reconciliation Statement is enclosed herewith.

4. Audit of FDR.

(a) The auditor shall verify the all Fixed deposits and Term deposits Deposit Receipts.

Auditor Comments:- Not Available at Nagar Palika

(b) It shall be ensured that proper records of FDR's are maintained and renewal are timely done.

Auditor Comments:- All FDR are auto Renewed by Bank.

(c) The cases where FDR's /TDR's are kept at low rate of interest than the prevailing rate, shall be immediately brought to the notice of Commissioner/CMO.

Auditor Comments:- NIL, All FDR at Prevailing Rate.

(d) Interest earned on FDR/TDR shall be verified from entries in the cash book.

Auditor Comments:- Entries of FDR is not made in books of account, Interest is not verified by interest certificate given by bank. Interest Certificate not found.

5. Audit of Tenders/Bids :-

(a) Auditor have to check all the tender /bids invited by the ULB's & check the competitive tendering procedure are followed for all bids.

Auditor Comments:- We have checked the tender procedures and there documents, as proper advertisement is given in newspaper for tendering process, while in some tender-tender application form in not properly filled up by applicants.

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(b) Auditor shall verify the receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.

Auditor Comments:- We have check the tender form fees received from tender documents sale which is properly entered in cash book.

(c) The bank guarantees. if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing banks.

Auditor Comments:- We have check the tender process during the year all BG & FDR are verified by us.

(d) The condition of BG's shall also be verified ,any BG with any such condition which is against the interest of ULB shall be verified and brought to the notice of Commissioner/CMO.

Auditor Comments :-Both the Bank Guarantee & FDR is Expired .

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

Auditor Comments :-BG & FDR which is expired are renewed by the contractor

(f) The contract closures shall also be verified by the auditor.

Auditor Comments :-The contract which was completed is also checked by us.

6. Audit of Grants and Loans :-

(a) Auditor have to check the grant received by the Central Government and its Utilization.


Auditor Comments:- We have checked the Grant received from Central/State Government and is properly entered in cash book with there respective heads but grant letter is not found in Nagar Palika, So that will we are unable to check whether the grant received and recorded in cash book are related to that particular head.

(b) Auditor shall perform audit of loans provided for physical infrastructure and its utilization. During this audit the auditor shall specifically comment in the revenue mechanism i.e whether the assets created out of the loans has generated the desired revenue or not. He shall also comment on the possible reasons for non generation of revenue.

Auditor Comments:-No Loans were taken by Nagar Parishad.

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(c) Auditor shall check specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure.

Auditor Comments:- We are unable to check the diversion of Capital Receipts/Grants/Loans to Capital expenditure in main cash book as no separate Ledger or separate register is maintained for fund received in main cash book, as fund from revenue and fund from Government grant are both added in cash book so we cannot verify whether the fund is being utilized for Capital Expenditure or Revenue Expenditure.

Any Other Observation For Improving the system can be initiated by the department to make it more efficient :-

- Bank Reconciliation should be made monthly.
- Vouchers should be filled date wise on daily basis.
- Entry of revenue recovery should be made on daily basis & Deposited daily.
- Any Change in Date of Revenue Receipt book shall be immediately reported to CMO.
- Tender Documents should be properly checked.
- Ledger should be made Head wise so that, there is proper allocation of Grants Utilization.
- TDS Return is also filed within due date. & TDS is not deducted properly as per IT Act.
- Gst Return Should be filed timely.
- Store Register, Stock Register & Fixed Assets Register is to maintained properly by the Nagar Palika. Proper Detail of Store/Stock item received/Issued and signature of Authorized person who is issuing & name and signature of person who is receiving must be entered in register.



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Partner
Membership No.- 422522
FRN No-127155W


Place:- CHHINDWARA.

Date:- 01/03/2021

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Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2019-20 Annexure - C

Name of ULB **PARASIA**

Name of Auditor **SAKG & ASSOCIATES, CA GAGAN BATRA (PARTNER)**

| Sr. No. | Parameters | Description | | | Observation in Brief | Suggestions |
|----------------|----------------------------------|-----------------|--------------|-------------|--------------------------------------|--|
| 1 | Audit of Revenue | | | | | |
| राजस्वकरवसूली | | Receipts in Rs. | | | | |
| | | Year 2018-19 | Year 2019-20 | % of Growth | | |
| (i) | संपत्तिकर | 343744.00 | 1114965.00 | 65.00% | Only 93% Recovery of Total Target | Improvement in revenue recovery percentage as compared to last year. |
| (ii) | समेकितकर | 385836.00 | 478276.00 | 26.28% | Only 76.85% Recovery of Total Target | Improvement in revenue recovery percentage as compared to last year. |
| (iii) | नगरीयविकास उपकर | 244753.00 | 323657.00 | 42.19% | Only 80.91% Recovery of Total Target | Improve revenue recovery |
| (iv) | शिक्षाउपकर | 92122.00 | 299403.00 | 66.44% | Only 96.00% Recovery of Total Target | Improve revenue recovery |
| | कुलयोग | 1066455.00 | 2216301.00 | | | |
| गैरराजस्ववसूली | | | | | | |
| (i) | भवनभूमिकिराया | 43660.00 | 123580.00 | 86.00% | Only 86% Recovery of Total Target | Improve Revenue Recovery |
| (ii) | जलउपभोक्त प्रभार | 108020.00 | 1053539.00 | 81.68% | Only 91.00% Recovery of Total Target | Improve Revenue Recovery |
| (iii) | ठोसअपशिष्ट प्रबंधनउपभोक्त प्रभार | 0 | 0 | | | |

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| | | | | | |
|------|-----------------------|---|------------|--|--|
| (iv) | अन्य कर / शुल्क | 0 | 0 | | |
| | कुलयोग | 151680.00 | 1177119.00 | In some dates Revenue recovery are deposited after the gap of more than 2Days it is observed while audit & noted in Audit Report in Point no.1(c) | Deposit in Bank within 2days |
| | महायोग | 1218135.00 | 3393420.00 | | |
| 2 | Audit of Expenditure | All Expenses of Nagar Palika is checked by us | | All Expenditure vouchers are checked & Found in File | Obseration on Expenditure is Given in Point no.02 of Audit Report |
| 3 | Audit of Book Keeping | We have checked Cash Book & Bank Statement | | Accounting is not done in Double entry sytem that why it is very difficult to make receipts & Payments. S tore Register , Stock Register & Fixed Assets Register is not maintained by Nagar Palika | Obseration on Book Keeping is Given in Point no.03 of Audit Report |

Contact No. Cell :- 09893177100,08989188000

Office Landline: 07162-355040

Email :- cagaganbatra@gmail.com




मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद
चिहंदवारा परसिया

SAKG & ASSOCIATES

Chartered Accountants

OFFICE ADDRESS: ,

C/o GURUKRIPA TEXTILES,
SEONI ROAD, GANDHI GUNJ,
CHHINDWARA (M.P) 480001




| | | | | |
|---|---|---|---|--|
| 4 | Audit of FDR | No FDR was made by Nagar Palika | | Obseration on FDR is Given in Point no.04 of Audit Report |
| 5 | Audit of Tenders/Bids | Tender Procedures are properly followed by Nagar PalikaPalika | | Obseration on Tenders/Bids is Given in Point no.05 of Audit Report |
| 6 | Audit of Grants & Loans | All Govt grants are entered in Cash Book, No Loans is taken by Nagar Palika | No Grant Letter is found in Nagar Palika , so we cant justify that this particular grant is for this head | Obseration on Grants & Loans is Given in Point no.06 of Audit Report |
| 7 | Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another | No Case was found regarding diversion of Funds | | |
| 8 | Any Other | | | |

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मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद
चहिनद्वारा

SAKG & ASSOCIATES

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SEONI ROAD, GANDHI GUNJ,
CHHINDWARA (M.P) 480001



| | | | | |
|---|---|--|---|-----|
| | a) Percentage of Revenue Expenditure (Establishm ent, Salary, Operation & Maintenanc e) with respect to Revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc. | 99.89 % of Revenue Expenditure with respect to revenue receipts inclusive other grants | Other Grants are those grants of which proper justification are not available | |
| | b) Percentage of Capital Expenditure with respect to Total Expenditure | of Capital Expenditure with respect to Total Expenditure | | |
| 9 | Whether all the temporary advances have been fully recovered or not. | No Advances are given by Nagar Palika. | NIL | NIL |

Contact No. Cell :- 09893177100, 08989188000
Office Landline: 07162-355040
Email :- cagaganbatra@gmail.com



मुख्य नगर पालिका अधिका
नगर पालिका परिषद
चिह्न प्रकाशित

SAKG & ASSOCIATES

Chartered Accountants

OFFICE ADDRESS:

C/o GURUKRIPA TEXTILES,
SEONI ROAD, GANDHI GUNJ,
CHHINDWARA (M.P) 480001



FOR, SAKG & ASSOCIATES
CHARTERED ACCOUNTANTS

Gagan
GAGAN BATRA
Partner

Membership No.- 422522
FRN No-127155W

Place:- CHHINDWARA.

Date:- 01/03/2021

Contact No. Cell :- 09893177100, 08989188000

Office Landline: 07162-355040


Email :- cagaganbatra@gmail.com

[Signature]
मुख्य नगर पालिका अधिकार
नगर पालिका परिषद

Nagar Palika Parishad Parasia
INCOME AND EXPENDITURE STATEMENT
For the period from 1 April 2019 to 31 March 2020

| | Account Head | Schedule | Amount |
|----------|--|----------|------------------------|
| A | Income | | |
| | Revenue Income | IE-1 | 4,79,34,371.00 |
| | Assigned Revenues & Compensations | IE-2 | - |
| | Rental Income From Municipal Properties | IE-3 | 64,43,642.00 |
| | Fees & User Charges | IE-4 | 16,93,407.00 |
| | Sale & Hire Charges | IE-5 | 1,47,077.00 |
| | Revenue Grants, Contribution & Subsidies | IE-6 | 7,73,50,000.00 |
| | Income From Investments | IE-7 | 10,01,291.58 |
| | Accrued Interest | IE-8 | 1,31,41,054.00 |
| | Other Income | IE-9 | 3,66,277.00 |
| | Total Income | | 14,80,77,119.58 |
| B | Expenditure | | |
| | Establishment Expenses | IE-10 | 7,05,31,925.00 |
| | Administrative Expenses | IE-11 | 1,78,87,708.00 |
| | Operations & Maintenance | IE-12 | 1,94,67,090.00 |
| | Interest & Finance Charges | IE-13 | 5,518.00 |
| | Programme Expenses | IE-14 | 71,016.00 |
| | Revenue Grants, Contribution and Subsidies | IE-15 | 2,16,82,214.00 |
| | Provisions and Write Off | IE-16 | - |
| | Miscellaneous Expenses | IE-17 | 1,04,157.00 |
| | Depreciation | | 1,81,68,252.25 |
| | Total Expenditure | | 14,79,17,880.25 |
| C | Gross surplus/ (deficit) of income over expenditure except prior period items (A-B) | | 1,59,239.33 |
| D | Add/Less: Prior period Items (Net) | IE-18 | - |
| E | Gross surplus/ (deficit) of Income over expenditure after prior period items (C-D) | | 1,59,239.33 |
| F | Less: Transfer to Reserved Fund | | - |
| G | Net balance being surplus/ (deficit) carried over to Municipal Fund (E-F) | | 1,59,239.33 |

Note : Above Income & Expenditure's figures only complied & arrange by us on the basis of documents & information provided by nagar palika.


नगर पालिका अधिका-
नगर पालिका परिषद
डोंगर परासिया



Schedule IE-1: Tax Revenue

| Account code | Particulars | Current Year (Rs.) |
|--------------|--|---------------------|
| 11001 | Property Tax | 35,77,290.00 |
| 11002 | Water Tax | 11,06,769.00 |
| 11003 | Sewerage Tax | - |
| 11004 | Conservancy Charge | - |
| 11005 | Lighting Tax | - |
| 11006 | Education Tax | - |
| 11007 | Vehicle Tax | - |
| 11008 | Tax on Anilals | - |
| 11009 | Electricity Tax | - |
| 11010 | Professional Tax | - |
| 11011 | Advertisement Tax | - |
| 11012 | Pilgrimage Tax | - |
| 11013 | Export Tax | - |
| 11060 | Cess | - |
| 11080 | Others Taxes | 10,02,582.00 |
| | Sub Total | 56,86,641.00 |
| 11090 | Less: Tax Remissions & Refund [Schedule IE - 1(a)] | - |
| | Sub Total | 56,86,641.00 |
| | Total Tax Revenue | 56,86,641.00 |


Schedule IE-1 (a):Tax Remission & Refund

| Account code | Particulars | Current Year (Rs.) |
|--------------|---|-----------------------|
| 1109001 | Property Tax | |
| 1109002 | Octroi & Toll | 4,22,47,730.00 |
| 1109003 | Surcharge | |
| 1109004 | Advertisement tax | |
| 1109011 | Others | |
| | Total refund and remission of tax revenues | 4,22,47,730.00 |

Schedule IE-2:Assigned Revenues & Compensations

| Account code | Particulars | Current Year (Rs.) |
|--------------|--|--------------------|
| 12010 | Taxes and Duties Collected By Others | - |
| 12020 | Compensation in Lieu Of Taxes/Duties | - |
| 12030 | Compensation in Lieu Of Concession | - |
| | Total Assigned Revenues & Compensations | - |




 मुख्य नगर पालिका अधिकार
 नगर पालिका परिषद
 डोंगर परसिया


Schedule IE-3: Rental Income From Municipal Properties

| Account code | Particulars | Current Year (Rs.) |
|--------------|--|---------------------|
| 13010 | Rent From Civic Amenities | 64,43,642.00 |
| 13020 | Rent From Office Buildings | - |
| 13030 | Rent From Guest Houses | - |
| 13040 | Rent From Lease of Lands | - |
| 13080 | Other Rents | - |
| | Sub Total | 64,43,642.00 |
| 13090 | Less: Rent remission and refunds | - |
| | Sub Total | 64,43,642.00 |
| | Total Rental Income From Municipal Properties | 64,43,642.00 |

Schedule IE-4: Fees & User Charges

| Account code | Particulars | Current Year (Rs.) |
|--------------|--|---------------------|
| 14010 | Empanelment & Registration Charges | - |
| 14011 | Licensing Fees | 2,95,950.00 |
| 14012 | Fees for Grant of Permit | 1,68,060.00 |
| 14013 | Fees For Certificate Or Extract | - |
| 14014 | Development Charges | 1,78,200.00 |
| 14015 | Regularisation Fees | 1,87,845.00 |
| 14020 | Penalties And Fines | 3,31,003.00 |
| 14040 | Other Fees | 5,20,849.00 |
| 14050 | User Charges | 11,500.00 |
| 14060 | Entry Fees | - |
| 14070 | Service / Administrative Charges | - |
| 14080 | Other Charges | - |
| | Sub Total | 16,93,407.00 |
| 14090 | Less: Rent Remission and Refunds | - |
| | Sub Total | |
| | Total Income from Fees & User Charges | 16,93,407.00 |




 मुख्य नगरपालिका अधिकारी
 नगर पालिका परिषद
 धौगढ परासिया

Schedule IE-5: Sale & Hire Charges

| Account code | Particulars | Current Year (Rs.) |
|--------------|--|--------------------|
| 15010 | Sale Of Products | - |
| 15011 | Sale of Forms & Publications | 1,47,077.00 |
| 15012 | Sale of Stores & Scrap | - |
| 15030 | Sale of Others | - |
| 15040 | Hire Charges for Vehicles | - |
| 15041 | Hire Charges for Equipments | - |
| | Total Income from Sale & Hire Charges | 1,47,077.00 |

Schedule IE-6: Revenue Grants, Contribution & Subsidies

| Account code | Particulars | Current Year (Rs.) |
|--------------|---|-----------------------|
| 16010 | Revenue Grants | 7,73,50,000.00 |
| 16020 | Reimbursement of Expenses | - |
| 16030 | Contribution Towards Schemes | - |
| | Total Revenue Grants, Contribution & Subsidies | 7,73,50,000.00 |


Schedule IE-7: Income From Investments

| Account code | Particulars | Current Year (Rs.) |
|--------------|---|---------------------|
| 17010 | Interest on Investments | 10,01,291.58 |
| 17020 | Dividend | - |
| 17030 | Income From Project TakenUp On Commercial Basis | - |
| 17040 | Profit on Sale of Investments | - |
| 17080 | Others | - |
| | Total Income From Investments | 10,01,291.58 |

Schedule IE-8:- Interest Earned

| Account code | Particulars | Current Year (Rs.) |
|--------------|---|-----------------------|
| 17110 | Interest From Bank Accounts | 1,31,41,054.00 |
| 17120 | Interest On Loans And Advances To Employees | - |
| 17130 | Interest On Loans To Others | - |
| 17180 | Other Interest | - |
| | Total Interest Earned | 1,31,41,054.00 |




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 नगर पालिका परिषद
 धौगढ़ परसिया

Schedule IE-9:- Other Income

| Account code | Particulars | Current Year (Rs.) |
|--------------|------------------------------------|--------------------|
| 18010 | Deposits Forfeited | - |
| 18011 | Lapsed Deposits | - |
| 18020 | Insurance Claim Recovery | - |
| 18030 | Profit on Disposal of Fixed Assets | - |
| 18040 | Recovery From Employees | - |
| 18050 | Unclaim Refund/ Liabilities | - |
| 18060 | Excess Provisions Written Back | - |
| 18080 | Miscellaneous Income | 3,66,277.00 |
| 19010 | Transfer Int Activity Fund | |
| | Total Other Income | 3,66,277.00 |


Schedule IE-10:- Establishment Expenses

| Account code | Particulars | Current Year (Rs.) |
|--------------|--------------------------------------|-----------------------|
| 21010 | Salaries, Wages And Bonus | 6,94,42,121.00 |
| 21020 | Benefits And Allowances | 1,78,245.00 |
| 21030 | Pension | 9,11,559.00 |
| 21040 | Other Terminal & Retirement Benefits | - |
| | Total Establishment Expenses | 7,05,31,925.00 |

Schedule IE-11:-Administrative Expenses

| Account code | Particulars | Current Year (Rs.) |
|--------------|--------------------------------------|-----------------------|
| 22010 | Rent, Rates and Taxes | - |
| 22011 | Office Maintenance | 94,39,294.00 |
| 22012 | Communication Expenses | 2,66,148.00 |
| 22020 | Books & Periodicals | 1,04,128.00 |
| 22021 | Printing and Stationery | 3,17,954.00 |
| 22030 | Travelling & Conveyance | 4,34,515.00 |
| 22040 | Insurance | 1,63,806.00 |
| 22050 | Audit Fees | - |
| 22051 | Legal Expenses | 2,41,650.00 |
| 22052 | Professional and Other Fees | 10,66,682.00 |
| 22060 | Advertisement And Publicity | 52,64,271.00 |
| 22061 | Membership & Subscriptions | - |
| 22080 | Other Administrative Expenses | 5,89,260.00 |
| | Total Administrative Expenses | 1,78,87,708.00 |




 मुख्य नगर पालिका अधिकारी
 नगर पालिका परिषद
 1/होमर परसिया

Schedule IE-12:-Operations & Maintenance

| Account code | Particulars | Current Year (Rs.) |
|--------------|---|-----------------------|
| 23010 | Power & Fuel | 17,39,817.00 |
| 23020 | Bulk Purchases | 30,84,953.00 |
| 23030 | Consumption of Stores | 17,27,642.00 |
| 23040 | Hire Charges | - |
| 23050 | Repairs & Maintenance Infrastructure Assets | 59,43,021.00 |
| 23051 | Repairs & Maintenance Civic Amenities | - |
| 23052 | Repairs & Maintenance Buildings | 2,56,465.00 |
| 23053 | Repairs & Maintenance Vehicles | 1,93,363.00 |
| 23054 | Repairs & Maintenance Furniture | 92,000.00 |
| 23055 | Repairs & Maintenance Office Equipments | 2,77,499.00 |
| 23056 | Repairs & Maintenance Electrical Appliances | 16,145.00 |
| 23057 | Repairs & Maintenance Heritage Building | - |
| 23059 | Repairs & Maintenance Others | - |
| 23080 | Other Operating & Maintenance Expenses | 61,36,185.00 |
| | Total Operations & Maintenance | 1,94,67,090.00 |


Schedule IE-13:- Interest & Finance Charges

| Account code | Particulars | Current Year (Rs.) |
|--------------|--|--------------------|
| 24010 | Interest on Loans From Central Government | - |
| 24020 | Interest on Loans From State Government | - |
| 24030 | Interest on Loans From Govt. Bodies&Association | - |
| 24040 | Interest on Loans From International Agencies | - |
| 24050 | Inte.on Loans From Banks&Other Financial Institution | - |
| 24060 | Other Term Loans | - |
| 24070 | Bank Charges | 5,518.00 |
| 24080 | Other Finance Expenses | - |
| | Total Interest & Finance Charges | 5,518.00 |

Schedule IE-14:- Programme Expenses

| Account code | Particulars | Current Year (Rs.) |
|--------------|---------------------------------|--------------------|
| 25010 | Election expenses | 71,016.00 |
| 25020 | Own Programme | - |
| 25030 | Share in Programme Of Others | - |
| | Total Programme Expenses | 71,016.00 |




 मुख्य नगर पालिका अधिकारी
 नगर पालिका परिषद
 धौगढ़ परसिया

Schedule IE-15:- Revenue Grants, Contribution and Subsidies

| Account code | Particulars | Current Year (Rs.) |
|--------------|---|-----------------------|
| 26010 | Grants | 2,16,82,214.00 |
| 26020 | Contributions | - |
| 26030 | Subsidies | - |
| | Total Revenue Grants, Contribution and Subsidies | 2,16,82,214.00 |

Schedule IE-16:- Provisions and Write Off

| Account code | Particulars | Current Year (Rs.) |
|--------------|---------------------------------------|--------------------|
| 27010 | Provisions for Doubtful Receivables | - |
| 27020 | Provision for Other Assets | - |
| 27030 | Revenues Written Off | - |
| 27040 | Assets Written Off | - |
| 27050 | Miscellaneous Expense Written Off | - |
| | Total Provisions and Write Off | - |


Schedule IE-17:- Miscellaneous Expenses

| Account code | Particulars | Current Year (Rs.) |
|--------------|-------------------------------------|--------------------|
| 27110 | Loss on Disposal Of Assets | - |
| 27120 | Loss on Disposal Of Investments | - |
| 29010 | Transfer to General Activity Fund | 1,04,157.00 |
| 27180 | Other Miscellaneous Expenses | - |
| | Total Miscellaneous Expenses | 1,04,157.00 |

Schedule IE-18:- Prior Period

| Account code | Particulars | Current Year (Rs.) |
|--------------|---------------------------|--------------------|
| 18500 | Expenses | - |
| 18510 | Other expenses Revenue | - |
| | Sub Total | - |
| 28500 | Expenses | - |
| 28550 | Refund of Taxes | - |
| 28560 | Refund of Other Revenues | - |
| 28580 | Other Expenses | - |
| | Sub Total | - |
| | Total Prior Period | - |




 मुख्य नगर पालिका अधिकारी
 नगर पालिका परिषद
 चिन्दिवाड़ा

Nagar Palika Parishad, Parasia
BALANCE SHEET

As on 31 March 2020

| | Particulars | Schedule no. | Current year (Rs) | |
|-----------|--|--------------|-----------------------|------------------------|
| A | SOURCES OF FUNDS | | | |
| A1 | Reserves and Surplus | | | |
| | Municipal (General) Fund | B-1 | 18,27,00,673.54 | |
| | Earmarked Funds | B-2 | 1,94,870.00 | |
| | Reserves | B-3 | 7,35,04,894.00 | |
| | Total Reserves and Surplus | | | 25,64,00,437.54 |
| A2 | Grants, Contribution for Specific Purpose | B-4 | 3,30,44,989.00 | 3,30,44,989.00 |
| A3 | Loans | | | |
| | Secured loans | B-5 | - | |
| | Unsecured loans | B-6 | - | |
| | Total Loans | | | - |
| | TOTAL SOURCES OF FUNDS [A1 - A3] | | | 28,94,45,426.54 |
| B | APPLICATION OF FUNDS | | | |
| B1 | Fixed Assets | B-11 | | |
| | Gross Block | | 20,12,96,791.21 | |
| | Less: Accumulated Depreciation | | 3,07,11,968.25 | |
| | Net Block | | 17,05,84,822.96 | |
| | Capital Work-in-Progress | | - | |
| | Total Fixed Assets | | | 17,05,84,822.96 |
| B2 | Investments | | | |
| | Investment- General Fund | B-12 | 3,23,64,037.58 | |
| | Investment-Other Funds | B-13 | - | |
| | Total investment | | | 3,23,64,037.58 |
| B3 | Current assets, loans & advances | | | |
| | Stock in hand (inventories) | B-14 | 4,46,500.00 | |
| | Sundry Debtors (Receivables) | B-15 | | |
| | Gross amount outstanding | | 5,93,638.00 | |
| | Less: Accumulated Provision against bad and doubtful receivables | | - | |
| | Sundry Debtors (Receivables) - Net | | 5,93,638.00 | |
| | Prepaid expenses | B-16 | - | |
| | Cash and Bank Balances | B-17 | 9,31,45,813.00 | |
| | Loans, advances and deposits | B-18 | - | |
| | Total Current Assets | | 9,41,85,951.00 | |
| B4 | Current Liabilities and Provisions | | | |
| | Deposits received | B-7 | 3,45,198.00 | |
| | Deposit Works | B-8 | - | |
| | Other liabilities (Sundry Creditors) | B-9 | - | |
| | Provisions | B-10 | 73,44,187.00 | |
| | Total Current Liabilities | | 76,89,385.00 | |
| | Net Current Assets (B3-B4) | | | 8,64,96,566.00 |
| C | Other Assets | B-19 | | - |
| D | Miscellaneous Expenditure (to the extent not Written off) | B-20 | | - |
| | TOTAL APPLICATION OF FUNDS [B1+B2+B3+B4+C+D] | | | 28,94,45,426.54 |

Note : Above balance sheet's figures only compiled & arrange by us on the basis of documents & information provided by nagar palika.




मुख्य नगर पालिका अधिकार
नगर पालिका परिषद

Nagar Palika Parishad, Parasia
Schedule B-1: Municipal (General) Fund (Rs)

| Account Code | Particulars | Water Supply, Sewerage and Drainage | Road Development and Maintenance | Bustee Services | Commercial Projects | General Account |
|--------------|---|---|-------------------------------------|-----------------|------------------------|------------------------|
| 31010 | Balance as per last amount | - | - | - | - | 182541434.2 |
| | Additions during the year | - | - | - | - | - |
| 31090 | Surplus for the year | - | - | - | - | 159239.33 |
| | Transfers | - | - | - | - | - |
| | Total (Rs) | - | - | - | - | 18,27,00,673.54 |
| | Deductions during the year | - | - | - | - | - |
| 31090 | Deficit for the year | - | - | - | - | - |
| | Transfers | - | - | - | - | - |
| 310 | Balance at the end of the current year | - | - | - | - | 18,27,00,673.54 |




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 नगर पालिका परिषद
 डोंगर परासिया

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

| Account Code | Particulars | Special Fund 1 | Special Fund 2 | Special Fund 3 | Special Fund 4 | Special Fund 5 |
|--------------|--|----------------|----------------|----------------|----------------|----------------|
| | (a) Opening Balance | 1,94,870.00 | | | | |
| | (b) Additions to the Special Fund | - | - | - | - | - |
| | · Transfer from Municipal Fund | - | - | - | - | - |
| | · Interest/Dividend earned on Special Fund Investments | - | - | - | - | - |
| | · Profit on disposal of Special Fund Investments | - | - | - | - | - |
| | · Appreciation in Value of Special Fund Investments | - | - | - | - | - |
| | · Other addition (Specify nature) | - | - | - | - | - |
| | Total (b) | - | - | - | - | - |
| | (c) Payments Out of Funds | - | - | - | - | - |
| | [1] Capital expenditure on | - | - | - | - | - |
| | · Fixed Asset | - | - | - | - | - |
| | · Others | - | - | - | - | - |
| | [2] Revenue Expenditure on | - | - | - | - | - |
| | · Salary, Wages and allowances etc | - | - | - | - | - |
| | · Rent Other administrative charges | - | - | - | - | - |
| | [3] Other. | - | - | - | - | - |
| | · Loss on disposal of Special Fund investments | - | - | - | - | - |
| | · Diminution in Value of Special Fund investments | - | - | - | - | - |
| | · Transferred to Municipal Fund | - | - | - | - | - |
| | Total (c) | - | - | - | - | - |
| 311 | Net Balance of Special Funds [(a+b)-(c)] | 1,94,870.00 | - | - | - | - |

Schedule B-3: Reserves

| Account Code | Particulars | Opening Balance (Rs) | Additions During the Year (Rs) | Total (Rs) | Deductions During the Year (Rs) | Balance at the End of Current Year (Rs) |
|--------------|----------------------------|----------------------|--------------------------------|-------------|---------------------------------|---|
| 1 | 2 | 3 | 4 | 5(3+4) | 6 | 7(5-6) |
| 312 | Grant Reserve | 33504894.00 | 40000000.00 | 73504894.00 | - | 7,35,04,894.00 |
| | | | | | - | - |
| | Total Reserve funds | 33504894.00 | 40000000.00 | 73504894.00 | - | 7,35,04,894.00 |



मुख्य नगर पालिका अधिकारी
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Schedule B-4: Grants & Contribution for Specific Purposes

| Particulars | Grants from Central Government | Grants from State Government | Grants from other Government Agencies | Grants from Financial Institutions | Others Specify | Total |
|---|--------------------------------|------------------------------|---------------------------------------|------------------------------------|----------------|-----------------|
| Account Code | 32010 | 32020 | 32030 | 32040 | 32080 | |
| (a) Opening Balance | 1,00,00,000.00 | 1,63,27,886.00 | - | - | - | 2,63,27,886.00 |
| (b) Additions to the Grants | - | - | - | - | - | - |
| Grant received during the year | 2,27,42,704.00 | 10,13,24,399.00 | - | - | - | 12,40,67,103.00 |
| Interest/Dividend earned on Grant investments | - | - | - | - | - | - |
| Profit on disposal of Grant investments | - | - | - | - | - | - |
| Appreciation in Value of Grant investments | - | - | - | - | - | - |
| Other addition (Specify nature) | - | - | - | - | - | - |
| Total(b) | 2,27,42,704.00 | 10,13,24,399.00 | - | - | - | 12,40,67,103.00 |
| Total (a+b) | 3,27,42,704.00 | 11,76,52,285.00 | - | - | - | 15,03,94,989.00 |
| (C) Payment out of funds | - | - | - | - | - | - |
| Capital expenditure of Fixed Assets | - | 4,00,00,000 | - | - | - | 4,00,00,000 |
| Capital Expenditure of Other | - | - | - | - | - | - |
| Revenue Expenditure on | 63,50,000.00 | 7,10,00,000.00 | - | - | - | 7,73,50,000.00 |
| Salary, Wages, allowances etc | - | - | - | - | - | - |
| Rent | - | - | - | - | - | - |
| Other | - | - | - | - | - | - |
| Loss on disposal of Grant investments | - | - | - | - | - | - |
| Diminution in Value of Grant investments | - | - | - | - | - | - |
| Other Administrative Charges | - | - | - | - | - | - |
| Total (C) | 63,50,000.00 | 11,10,00,000.00 | - | - | - | 11,73,50,000.00 |
| Net balance at the year end (a+b) - (C) | 2,63,92,704.00 | 66,52,285.00 | - | - | - | 3,30,44,989.00 |



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Schedule B-5: Secured Loans

| Account Code | Particulars | Current Year (Rs) |
|--------------|---|-------------------|
| 33010 | Loans from Central Government | - |
| 33020 | Loans from State Government | - |
| 33030 | Loans from Govt. bodies & Associations | - |
| 33040 | Loans from international agencies | - |
| 33050 | Loans from banks & other financial institutions | - |
| 33060 | Other Term Loans | - |
| 33070 | Bonds & debentures | - |
| 33080 | Other Loans | - |
| | Total Secured Loans | - |

Schedule B-6: Unsecured Loans

| Code No. | Particulars | Current Year (Rs) |
|----------|---|-------------------|
| 33110 | Loans from Central Government | - |
| 33120 | Loans from State Government | - |
| 33130 | Loans from Govt. bodies & Associations | - |
| 33140 | Loans from international agencies | - |
| 33150 | Loans from banks & other financial institutions | - |
| 33160 | Other Term Loans | - |
| 33170 | Bonds & debentures | - |
| 33180 | Other Loans | - |
| | Total Un-Secured Loans | - |




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Schedule B-7: Deposits Received

| Account Code | Particulars | Current Year (Rs) |
|--------------|--------------------------------|--------------------|
| 34010 | From Contractors | 1,18,822.00 |
| 34020 | From Revenues | 2,26,376.00 |
| 34030 | From Staff | - |
| 34080 | From other | - |
| | Total deposits received | 3,45,198.00 |

Schedule B-8: Deposits Works

| Account Code | Particulars | Opening balance as the beginning of the year (Rs) | Utilization/expenditure (Rs) | Balance outstanding at the end of the current year (Rs) |
|--------------|-------------------------------|---|------------------------------|---|
| 34110 | Civil Works | | | - |
| 34120 | Electrical works | - | - | - |
| 34180 | Others | - | - | - |
| | Total of deposit works | - | - | - |


Schedule B-9: Other Liabilities (Sundry Creditors)

| Account Code | Particulars | Current Year (Rs) |
|--------------|---|-------------------|
| 35010 | Creditors | - |
| 35011 | Employee Liabilities | - |
| 35012 | Interest Accrued and Due | - |
| 35013 | Outstanding liabilities | - |
| 35020 | Recoveries Payable | - |
| 35030 | Government Dues Payable | - |
| 35040 | Refunds Payable | - |
| 35041 | Advance Collection of Revenues | - |
| 35080 | Others | - |
| | Total Other Liabilities (Sundry Creditors) | - |

Schedule B-10: Provisions

| Account Code | Particulars | Current Year (Rs) |
|--------------|----------------------------|---------------------|
| 36010 | Provision for Expenses | 73,44,187.00 |
| 36020 | Provision for Interest | - |
| 36030 | Provision for Other Assets | - |
| | Total Provision | 73,44,187.00 |





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Schedule B-11: Fixed Assets

| Account Code | Particulars | Gross Block | | | | Cost at the end of the year | Accumulated Depreciation | | Total at the end of the year | Net Block | |
|--------------|--|-----------------------|-----------------------------|------------------------------|------------------------|-----------------------------|--------------------------|-----------------------------|------------------------------|------------------------------|----------------------------|
| | | Opening Balance | Additions during the period | Deductions during the period | | | Opening Balance | Additions during the period | | Deductions during the period | At the end of current year |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| | Land Buildings | | | | | | | | | | |
| 41010 | Land | - | - | - | - | - | - | - | - | - | - |
| 4101003 | Lakes and Pond | | | | | | | | | | |
| 41020 | Buildings | 15304974.57 | | | 1,53,04,974.57 | 12,49,906.00 | 510165.00 | - | 17,60,071.00 | 1,35,44,903.57 | 1,40,55,068.57 |
| | Infrastructure Assets | | | | | | | | | | |
| 41030 | Roads and Bridges | 36085147.49 | 48303817.00 | - | 8,43,88,964.49 | 65,08,606.00 | 12055566.00 | - | 1,85,64,172.00 | 6,58,24,792.49 | 2,95,76,541.49 |
| 41031 | Sewerage and drainage | 28022791.24 | 23359867.14 | - | 5,13,82,658.38 | 23,83,628.00 | 3425510.55 | - | 58,09,138.55 | 4,55,73,519.83 | 2,56,39,163.24 |
| 41032 | Water ways | 999908.00 | 36933510.00 | - | 3,79,33,418.00 | 49,371.00 | 948335.00 | - | 9,97,706.00 | 3,69,35,712.00 | 9,50,537.00 |
| 41033 | Public Lighting | 2247391.27 | | - | 22,47,391.27 | 4,27,004.00 | 224739.00 | - | 6,51,743.00 | 15,95,648.27 | 18,20,387.27 |
| 41034 | Bridges | - | | - | - | - | - | - | - | - | - |
| 41040 | Plants & Machinery | 3367927.00 | | - | 33,67,927.00 | 6,39,906.00 | 336792.70 | - | 9,76,698.70 | 23,91,228.30 | 27,28,021.00 |
| 41050 | Vehicles | 4737983.00 | | - | 47,37,983.00 | 9,00,217.00 | 473798.00 | - | 13,74,015.00 | 33,63,968.00 | 38,37,766.00 |
| 41060 | Office & other equipment | 1093823.00 | | - | 10,93,823.00 | 1,92,421.00 | 109382.00 | - | 3,01,803.00 | 7,92,020.00 | 9,01,402.00 |
| 41070 | Furniture, Fixtures, electrical appliances | 438964.50 | | - | 4,38,964.50 | 98,808.00 | 43896.00 | - | 1,42,704.00 | 2,96,260.50 | 3,40,156.50 |
| 41080 | Other fixed assets | 400687.00 | | - | 4,00,687.00 | 93,849.00 | 40068.00 | - | 1,33,917.00 | 2,66,770.00 | 3,06,838.00 |
| | Total | 9,26,99,597.07 | 10,85,97,194.14 | - | 20,12,96,791.21 | 1,25,43,716.00 | 1,81,68,252.25 | - | 3,07,11,968.25 | 17,05,84,822.96 | 8,01,55,881.07 |
| 412 | Capital Work in Progress | - | - | - | - | - | - | - | - | - | - |




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Schedule B-12: Investments- General Funds

| Account code | Particulars | With whom invested | Face value (Rs) | Current year Carrying Cost (Rs.) |
|--------------|--|--------------------|-----------------|----------------------------------|
| 42010 | Central Government Securities | | - | - |
| 42020 | State Government Securities | | - | - |
| 42030 | Debentures and Bonds | | - | - |
| 42040 | Preference Shares Equity Shares | | - | - |
| 42060 | Units of Mutual Funds | | - | - |
| 42080 | Other Investments | FD | | 3,23,64,037.58 |
| | Total of Investments General Fund | 0 | - | 3,23,64,037.58 |

Schedule B-13: Investments- Other Funds

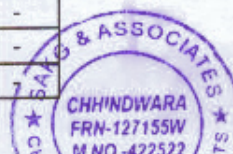
| Account code | Particulars | With whom invested | Face value (Rs) | Current year Carrying Cost (Rs.) |
|--------------|--|--------------------|-----------------|----------------------------------|
| 42110 | Central Government Securities | | - | - |
| 42120 | State Government Securities | | - | - |
| 42130 | Debentures and Bonds | | - | - |
| 42140 | Preference Shares Equity Shares | | - | - |
| 42160 | Units of Mutual Funds | | - | - |
| 42180 | Other Investments | | - | - |
| | Total of Investments General Fund | 0 | - | - |

Schedule B-14 Stock in Hand (Inventories)

| Account code | Particulars | Current year (Rs) |
|--------------|----------------------------|-------------------|
| 43010 | Stores Loose | 4,46,500 |
| 43020 | Tools Others | - |
| | Total Stock in hand | 4,46,500 |

Schedule B-15 Sundry Debtors (Receivables)

| Account code | Particulars | Gross Amount (Rs) | Provision for Outstanding revenues (Rs) | Net Amount (Rs) |
|--------------|--|-------------------|---|-----------------|
| 43110 | <u>Receivables for property taxes</u> | | | |
| | Less than 5 year | 3,23,161 | - | 3,23,161 |
| | More than 5 year | | - | - |
| | Sub-total | 3,23,161 | - | 3,23,161 |
| | Less: State Government Cesses/Levies in Taxes-Control Accounts | | - | - |
| | Net Receivables of property Taxes | 3,23,161 | - | 3,23,161 |
| 43120 | <u>Receivables of Other Taxes</u> | | | |
| | Less than 3 year | 17,446 | - | 17,446 |
| | More than 3 year | | - | - |
| | Sub-total | 17,446 | - | 17,446 |
| | Less: State Government Cesses/Levies in Taxes-Control Accounts | | - | - |
| | Net Receivables of Other Taxes | 17,446 | - | 17,446 |
| | <u>Receivable of Cess Income</u> | | | |
| | Less than 3 year | - | - | - |
| | More than 3 year | | - | - |
| | Sub-total | - | - | - |



| | | | | |
|-------|--|-----------------|----------|-----------------|
| 43130 | <u>Receivables for Fees and User Charges</u> | | | |
| | Less than 3 year | 1,26,611 | - | 1,26,611 |
| | More than 3 year | | - | - |
| | Sub-total | 1,26,611 | - | 1,26,611 |
| 43140 | <u>Receivables from Other Sources</u> | | | |
| | Less than 3 year | 1,26,420 | - | 1,26,420 |
| | More than 3 year | | - | - |
| | Sub-total | 1,26,420 | - | 1,26,420 |
| 43150 | Receivables from Government | - | | |
| | Sub-total | 2,53,031 | - | 2,53,031 |
| 43180 | Receivables Control Account | - | | |
| | Sub-total | - | | |
| | Total of Sundry Debtors (Receivables) | 5,93,638 | - | 5,93,638 |

Schedule B-16: Prepaid Expenses

| Account code | Particulars | Current year (Rs) |
|--------------|-------------------------------|-------------------|
| 44010 | Estabilshment | - |
| 44020 | Administrative | - |
| 44030 | Operation & Maintenance | - |
| | Total Prepaid expenses | - |

Schedule B-17: Cash and Bank Balances

| Account code | Particulars | Current year (Rs) |
|--------------|--|-----------------------|
| 45010 | Cash Balance | 0 |
| | <u>Balance with Bank - Municipal Funds</u> | |
| 45021 | Nationalised Banks | 9,31,45,813.00 |
| 45022 | Other Schedule Banks | - |
| 45023 | Scheduled Co-Operative Bank | - |
| 45024 | Post Office | - |
| | Sub- Total | 9,31,45,813.00 |
| | <u>Balance with Bank - Special Funds</u> | |
| 45041 | Nationalised Banks | - |
| 45042 | Other Schedule Banks | - |
| 45043 | Scheduled Co-Operative Bank | - |
| 45044 | Post Office | - |
| | Sub- Total | - |
| | <u>Balance with Bank - Grant Funds</u> | |
| 45061 | Nationalised Banks | - |
| 45062 | Other Schedule Banks | - |
| 45063 | Scheduled Co-Operative Bank | - |
| 45064 | Post Office | - |
| | Sub- Total | - |
| | Total Cash and Bank balances | 9,31,45,813 |



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Schedule B-18: Loans, advances, and deposits

| Account Code | Particulars | Opening Balance at the beginning of the year (Rs) | Paid during the current year (Rs) | Recovered during the year (Rs) | Balance outstanding at the end of the year (Rs) |
|--------------|---|---|-----------------------------------|--------------------------------|---|
| 46010 | Loans and advances to employees | - | - | - | - |
| 46020 | Employees Provident Fund Loans | - | - | - | - |
| 46030 | Loans to Others | - | - | - | - |
| 46040 | Advance to Suppliers and Contractors | - | - | - | - |
| 46050 | Advance to Others | - | - | - | - |
| 46060 | Deposit with External Agencies | - | - | - | - |
| 46080 | Other Current Assets | - | - | - | - |
| | Sub- Total | - | - | - | - |
| 461 | Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)] | - | - | - | |
| | Total Loans, advances, and deposits | - | - | - | - |

Schedule B-18 (a): Accumulated provision against Loans, Advances, and Deposits

| Account Code | Particulars | Current year (Rs) |
|--------------|------------------------------------|-------------------|
| 46110 | Loans to Others | - |
| 46120 | Advances | - |
| 46130 | Deposits | - |
| | Total Accumulated Provision | - |


Schedule B-19: Other Assets

| Account Code | Particulars | Current year (Rs) |
|--------------|------------------------------|-------------------|
| 47010 | Deposit Works | - |
| 47020 | Other asset control accounts | - |
| | Total Other Assets | - |

Schedule B-20: Miscellaneous Expenditure (to the extent not written off)

| Account Code | Particulars | Current year (Rs) |
|--------------|--|-------------------|
| 48010 | Loan Issue Expenses | - |
| 48020 | Deferred Discount on Issue of Loans | - |
| 48021 | Deferred Revenue Expenses | - |
| 48030 | Other | - |
| | Total Miscellaneous expenditure | - |




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Nagar Palika Parishad Parasia

Receipts and Payments

1-Apr-2019 to 31-Mar-2020

| Receipts | Amount | Amount | Payments | Amount | Amount |
|--------------------------------------|--------------|---------------------|---------------------------|--------------|---------------------|
| Opening Balance | | 81518767.14 | Current Liabilities | | 241607357.14 |
| 450 Bank Accounts | 81518767.14 | | 340 Deposits Received | 2252407.00 | |
| Capital Account | | 124261973.00 | 350 Other Liabilities | 239354950.14 | |
| 311 Earmarked Funds | 194870.00 | | Current Assets | | 1697.00 |
| 320 Grants Cont for Specific Purpose | 124067103.00 | | 460 Loans, Adv & Deposits | 1697.00 | |
| Current Liabilities | | 145880.00 | Closing Balance | | 93145813.00 |
| 340 Deposits Received | 134000.00 | | 450 Bank Accounts | 93145813.00 | |
| 350 Other Liabilities | 11880.00 | | | | |
| Investments | | 58205238.00 | | | |
| 420 Investment - General Fund | 58205238.00 | | | | |
| Current Assets | | 5363866.00 | | | |
| 431 Sundry Debtors (Receivable) | 5363866.00 | | | | |
| 1 Revenue Income | | 65259143.00 | | | |
| 110 Rates & Tax Revenue | 1219956.00 | | | | |
| 120 Assigned Revenue & Comp | 42247730.00 | | | | |
| 130 Rental Income (Municipal Prop) | 6443642.00 | | | | |
| 140 Fees & User Charges | 1693407.00 | | | | |
| 150 Sale & Hire Charges | 147077.00 | | | | |
| 171 Interest Earned | 13141054.00 | | | | |
| 180 Other Income | 366277.00 | | | | |
| Total | | 334754867.14 | Total | | 334754867.14 |



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Nagar Palika Parishad Dongar Parasia
Bank Reconciliation Statement
PNB-6601000100018358
As on 31.03.2020

| | |
|---|------------|
| Balance as per Cash Book | 7323002.14 |
| Less Bank Charge not Taken in Cash Book | |
| Date | Amount |
| 13/04/2019 | 17.70 |
| 05/07/2019 | 17.70 |
| 06/10/2019 | 17.70 |
| 02/01/2020 | 23.60 |
| 05/01/2020 | 17.70 |
| | -94.40 |
| Balance As per Bank Statement | 7322907.74 |
| | 0.00 |

Nagar Palika Parishad Dongar Parasia
Bank Reconciliation Statement
PNB-6602000100050080
As on 31.03.2020

| | |
|---|------------|
| Balance as per Cash Book | 1166157.90 |
| Less Bank Charge not Taken in Cash Book | |
| Date | Amount |
| 13/04/2019 | 17.7 |
| 05/07/2019 | 17.7 |
| 06/10/2019 | 17.7 |
| 05/01/2020 | 17.7 |
| | -70.80 |
| Balance As per Bank Statement | 1166087.10 |
| | 0.00 |


Nagar Palika Parishad Dongar Parasia
Bank Reconciliation Statement
Axis bank 915020014438375
As on 31.03.2020

| | |
|-------------------------------|------------|
| Balance as per Cash Book | 1559862.00 |
| Balance As per Bank Statement | 1559862.00 |
| | 0.00 |

Nagar Palika Parishad Dongar Parasia
Bank Reconciliation Statement
Axis bank 702251
As on 31.03.2020

| | |
|-------------------------------|-------------|
| Balance as per Cash Book | 10167369.10 |
| Balance As per Bank Statement | 10167369.10 |
| | 0.00 |




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Nagar Palika Parishad Dongar Parasia
Bank Reconciliation Statement
Union Bank 420001010035008
As on 31.03.2020

| | |
|--------------------------|---------|
| Balance as per Cash Book | 9416.82 |
|--------------------------|---------|

| | |
|-------------------------------|---------|
| Balance As per Bank Statement | 9416.82 |
|-------------------------------|---------|


Nagar Palika Parishad Dongar Parasia
Bank Reconciliation Statement
UNION BANK A/c- 420002010007372
As on 31.03.2020

| | |
|--------------------------|-----------|
| Balance as per Cash Book | 399027.07 |
|--------------------------|-----------|

| | |
|-------------------------------|-----------|
| Balance As per Bank Statement | 399027.07 |
|-------------------------------|-----------|

Nagar Palika Parishad Dongar Parasia
Bank Reconciliation Statement
SBI- 11220096755




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As on 31.03.2020

| | |
|--------------------------|------------|
| Balance as per Cash Book | 7491301.33 |
|--------------------------|------------|

| | |
|-------------------------------|------------|
| Balance As per Bank Statement | 7491301.33 |
|-------------------------------|------------|

Nagar Palika Parishad Dongar Parasia
Bank Reconciliation Statement
SBI- 11220095059
As on 31.03.2020

| | |
|--------------------------|------------|
| Balance as per Cash Book | 8080262.93 |
|--------------------------|------------|

| | |
|-------------------------------|------------|
| Balance As per Bank Statement | 8080262.93 |
|-------------------------------|------------|

Nagar Palika Parishad Dongar Parasia
Bank Reconciliation Statement
GRAMIN BANK 2000361010002351
As on 31.03.2020

| | |
|--------------------------|----------|
| Balance as per Cash Book | 31573.68 |
|--------------------------|----------|

| | |
|-------------------------------|----------|
| Balance As per Bank Statement | 31573.68 |
|-------------------------------|----------|

Nagar Palika Parishad Dongar Parasia
Bank Reconciliation Statement
Gramin Bank A/c- 200361030015524
As on 31.03.2020

| | |
|--------------------------|-----------|
| Balance as per Cash Book | 649551.38 |
|--------------------------|-----------|

| | |
|-------------------------------|-----------|
| Balance As per Bank Statement | 649551.38 |
|-------------------------------|-----------|

Nagar Palika Parishad Dongar Parasia
Bank Reconciliation Statement
Yes Bank 099694600000016
As on 31.03.2020

| | |
|--------------------------|----------|
| Balance as per Cash Book | 76781.00 |
|--------------------------|----------|

| | |
|-------------------------------|----------|
| Balance As per Bank Statement | 76781.00 |
|-------------------------------|----------|

Nagar Palika Parishad Dongar Parasia
Bank Reconciliation Statement
INDUSIND BANK 24917
As on 31.03.2020

| | |
|--------------------------|-----------|
| Balance as per Cash Book | 232762.23 |
|--------------------------|-----------|

| | |
|-------------------------------|-----------|
| Balance As per Bank Statement | 232762.23 |
|-------------------------------|-----------|



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