

**AUDIT REPORT
AND
ANNUAL STATEMENT OF ACCOUNTS**



NAME : NAGAR PALIKA PARISHAD DEORI

ADDRESS : DEORI, Dist. SAGAR

STATUS : Urban Local Body

FINANCIAL YEAR : 2019-2020

PERIOD : 01/04/2019 TO 31/03/2020

RSSA & ASSOCIATES

CA ANKIT PALIWAL

Chartered Accountants

SINGHAI BUILDING

10, CIVIL LINES, SAGAR (MP)

Mobile No :- 090393-06770

OFFICE No :- 077479-58144

E-MAIL :- ca.ankitpaliwal@gmail.com

Firm Reg.No:- 120109W



RSSA & Associates

Chartered Accountants

www.rssa.co.in | contact@rssa.co.in

Office :-

1st Floor, Singhai Building

Near Navduniya Office

10, Civil Lines, Sagar (M.P.) - 470001

Mob.: 9039306770

Email: ca.ankitpaliwal@gmail.com

AUDITOR'S REPORT

We have audited the annexed Receipt & Payment account of **NAGAR PALIKA DEORI DIST. SAGAR (M.P.)** as at **31st March, 2020**. These financial statements are the responsibility of the Nagar Palika Deori Dist. Sagar (M.P.).

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company 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.

Auditor's Responsibility

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

We conducted the above audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles 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 for our opinion


मु. न. प्रा. अधिकारी
देवरी, जिला-सागर



Opinion

In our opinion and to the best of our information and according to the explanations given to us, palika parishad had maintained books of accounts relating to receipt and payment account. However, relating to balance sheet we cannot express an opinion as no relevant documentation were shown relating to the figures appearing in balance sheet.

The Receipt & Payment account is in arrangement with the books of account maintained at the office at Nagar Palika Parishad Deori, Dist. Sagar (M.P.).

Date: 21/09/2020

Place: DEORI


मु.न.पा. अधिकारी
देवरी, जिला-सागर

For: RSSA & ASSOCIATES.

CHARTERED ACCOUNTANTS



CA. ANKIT PALIWAL

(Partner)

(FRN NO.: 0120109W)

UDIN: 20413937AAAACR7577

AUDIT OF REVENUE

S. No.	INDICATORS	OBSERVATIONS	REMARKS
1	The Auditor is responsible for audit of revenue from various sources.	We have audited all the sources by applying Sample Test Check Basis from where municipality is deriving its revenue for the financial year 2019-20 and details of various sources have been reported in Receipt & Payment Account.	Audit of revenue is carried on sample basis on vouchers and receipt books provided for the purpose of audit.
2	Auditor is responsible for checking the revenue receipts from the counter files of receipt books & verifies that the money received is duly deposited in respective bank accounts.	We have checked the sources of revenue from various sources , by applying sample test check basis from the counterfoils of the receipt books and found that, in some cases there was delay in depositing the cash in the Bank Account . However it was explained to us that , the same was due to bank Holiday Moreover it was observed that Proper Receipt Registers were not maintained by the different Revenue Departments of the ULb because of which it was difficult to reconcile the daily Receipts with the Cash book.	In Some Cases , delayed deposit was observed due to Bank Holidays / Saturday / Sundays.
3	Percentage of Revenue Collection Increase / decrease in various heads in property tax , SamekitKar , ShikshaUpkar & Other Tax as compared to previous year shall be part of Audit Report.	Percentage of Revenue Collection Increase / decrease in various heads in Property tax, Water Tax , SamekitKar , Shop Rent Nagar Vikas Upkar and education cess has been mentioned in " Annexure -2 ".	Percentage of Revenue Collection has been Increased in all the kar except in Samekit Kar, Municipality Should Focus on recovery of above mentioned taxes in best possible manner and take appropriate action also for long time defaulter.
4	Delay beyond to Working days shall be immediately brought to the notice of commissioner / CMO	We have checked the sources of revenue from various sources , by applying sample test check basis from the counterfoils and found that, in some cases there was delay in depositing the cash in the Bank Account . However it was explained to us that , the same was due to bank Holiday.	No discrepancies observed.



5	Entries in Cash Book should be verified .	While verifying the entries in the Cash Book it was observed that all the receipts and the funds received are properly recorded as & when received.	The entries in Cash Book have been verified and are properly recorded under the respective head under which it is received.
6	Auditor shall specifically mention in report the revenue recovery against the Quarterly & Monthly Targets . Any Lapses in revenue recovery shall form part of report.	Budgets estimated of income and expenditure are prepared on very higher side we suggest that budgeted income and expenditure should be estimated on the basis of actual past income and expenditure. Recovery against targets has been specifically mentioned in the table below:	Municipality Should use actual figures of past year while preparing budget so that under or over recovery is comparable against budgeted figures.
7	The Auditor Shall Verify The Interest Income From FDR and verify that interest income is duly & timely recorded in Cash Book	During the course of a Audit it was observed that there are no new investment in FDR during the financial year.	We suggest that accounts should be linked with Auto sweep account with the bank so that idle fund automatically gets transferred to short term deposit without affecting the liquidity of fund . So that interest income can be earned.
8	The Cases were investments are made on lesser interest rates shall be brought to the notice of Commissioner /CMO	No such instances observed.	No such instances observed.

AUDIT OF EXPENDITURE

S. No.	INDICATORS	OBSERVATIONS	REMARKS
1	The Auditor is responsible for audit of expenditure under all the schemes.	We have audited the expenditures incurred by the municipality using sample test check basis during the F.Y. 2019-20	Discrepancies observed have been shown under the respective heads below.
2	The Auditor is responsible for checking the entries in Cash Book & Verifying them From relevant vouchers.	We have audited the expenditures incurred by the municipality by applying sample test check basis.	No Discrepancies observed on our sample test basis observation.
3	Auditor shall check monthly balance of the cash Book & guide the accountant to rectify the errors.	We have verified the balance of the cash book .	Double checking of the balances of the Cash Book should be done to Avoid differences.



4	Auditor shall verify that the expenditure of a particular scheme any over payment shall be brought to the notice of Commissioner /CMO	The ULB have maintained a Cash Book & Bank Accounts for all the State received Grants & ULBs revenue is same and all the expenditure are routed through said Bank accounts. Therefore there are high probability that the expenditure of a particular scheme is done in excess of the funds allocated for the said scheme.	It is advisable that municipality should book expenses / Payments in correct head.
5	Auditor shall verify that expenditure is accordance with the guidelines directives act and rules issued by governments of India	We have verified the expenditure and it is accordance with the guidelines directives act and rules issued by government of India.	Not Applicable
6	During the audit financial propriety shall also be checked, All the expenditure should be supported by financial administrative sanctions.	We found that all the expenditure were properly supported by the relevant and required vouchers they were also adequately supported by the administrative and financial sanction accorded by the competent authority i.e. CMO/ President.	No Discrepancies found.
7	All the cases where appropriate sanction has not been obtained shall be reported and the compliance of Audit observation shall be ensured during the Audit.	During the course of audit by applying Sample Test check basis. We did not come across any such expenditure which has been incurred without obtaining permission from the relevant sanctioning authority.	All the expenses were Properly sanctioned.
8	Auditor shall be responsible of scheme project wise Utilization Certificates (UCs) & shall be tallied with Income & Expenditure records and creation of Fixed Assets.	ULB has not provided the Utilization Certificate for the purpose of audit.	It is suggested that project wise utilization certificate should be prepared, Further ensure that expenses are line with their projections.
9	The Auditor shall verify that all the temporary advances have been fully recovered.	No separate advance register has been maintained by ULB.	It is suggested that advance register should be maintained by ULB So that proper recovery of advances should be done .



AUDIT OF BOOK KEEPING

S. No.	INDICATORS	OBSERVATIONS	REMARKS
1	The Auditor is responsible for audit of all the books of accounts as well as stores.	We have verified the Cash Book, Cashier cash book, Bank account statements, Vouchers, Receipt books, and all the records maintained by the municipality.	The Books of accounts and records as provided by municipality for the purpose of audit has been verified. Municipality has not properly maintained SD register, EMD register, Fixed asset register, Stock register .
2	Auditor shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to ULB. Any discrepancies observed should be brought into notice.	The Books of accounting are being maintained in Double Entry Accounting System by applying cash system of Accounting.	The Books of accounts are being made in Double entry System.
3	The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances. All the cases of non recovery shall be specifically mentioned in the audit report.	No separate advance register has been maintained by ULB.	It is suggested that advance register should be maintained by ULB so that proper recovery of advances should be done.
4	The Auditor shall verify that all the temporary advances have been fully recovered.	No separate advance register has been maintained by ULB.	It is suggested that advance register should be maintained by ULB so that proper recovery of advances should be done.
5	Bank reconciliation Statement shall be verified from the records of ULB & the bank concerned.	Bank reconciliation statement has been prepared by ULB and no discrepancies have been observed by us.	No Discrepancies observed.
6	Auditor shall be responsible for verifying the entries in the entries in the grant register. The Receipt & payments of Grants shall be duly verified from the entries in the Cash Book.	Grant register has been prepared by the municipality. Receipts and payments are verified from grant register and no discrepancies have been observed.	Municipality should enquire on timely basis for clarifying the head under which the grants are provided by the government.



7	The auditor shall verify the fixed assets register from the records & the discrepancies shall be brought to the notice of CMO.	During the course of audit we observed that the Fixed Asset register is not properly maintained by the ULB.	We Suggest that Fixed asset register to maintain by Municipality indicating both Quantity and Value of fixed assets.
8	The Auditor shall reconcile the accounts of receipt and payments especially for project funds.	No separate receipt and payment accounts have been prepared related to project fund hence it is not possible for us to reconcile the same.	Balances of Grant Register are not properly inked out.

AUDIT OF FDR

S. No.	INDICATORS	OBSERVATIONS	REMARKS
1	The auditor is responsible for audit of all FDR & TDR.	Audit OF FDR & TDR Is carried on by us and found that no new investments in FDR in the financial year.	No such cases are observed.
2	Auditor shall ensure that proper records of FDR arte maintained and all the renewals are timely done	Separate register for investments made in FDR is not maintained by the ULB.	No such cases are observed.
3	Cases where FDR & TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner /CMO	No such instances observed.	No such cases are observed.
4	Interest earned on FDR shall be verified from entries in the Cash Book.	Interest certificates are taken by the ULB from bank and interest are recorded on cash basis and not on actual basis.	No such cases are observed.

AUDIT OF TENDER /BIDS

S. No.	INDICATORS	OBSERVATIONS	REMARKS
1	The auditor is responsible for audit of all tenders / Bids invited by ULB	We have audited tenders / bids invited by the ULB during the F.Y. 2019-20 by applying sample Test Check Basis and no contraventions or exceptions were noticed during the course of audit has been mentioned in Notes to accounts.	Mentioned in Notes to accounts.



2	Auditor shall check whether competitive tendering procedures are followed for all bids.	By applying Sample Test Check Basis, We found that competitive tendering procedures are being followed by the municipality.	No Discrepancies were observed.
3	Auditor shall verify that receipts of tender fee/ bid processing fee /performance guarantee both during the construction and maintenance period.	We have verified the receipts of Bid processing fees / Tender fees on sample test basis.	Separate register should be maintained mentioning the details of tender fees received from the tender and SD deducted.
4	The bank guarantee, if received in Lieu of bid processing fee/ performance guarantee shall be verified from the issuing bank.	As a performance guarantee the municipality obtained bank guarantee from the contractors. During the year no Bank guarantee has been issue and no guarantee has been expired as explained to us by Municipality.	No Such instances have been found.
5	The Conditions of BGs shall also be verified and any BG with any such condition which is against the interest of the ULB shall be verified and brought to the notice of commissioner / CMO.	As explained to us , no guarantees were received by the municipality during the period covered under the audit.	Not Applicable
6	The cases of extension of BG shall be brought to the notice of Commissioner /CMO proper guidance to extend the BG shall Also be given to ULB.	No such extension of BG has been found during the course of audit.	None.

AUDIT OF GRANTS & LOANS

S. No.	INDICATORS	OBSERVATIONS	REMARKS
1	Auditor is responsible for audit of grants given by CG and its utilization.	The Audit of grants has been carried on by us and it has observed that proper grouping of some of the grants are not done.	Utilization Certificates are not prepared by the ULB for the purpose of audit.



2	Auditor is responsible for audit of grants received from State Government and its Utilization.	We have verified Grants given by CG and its utilization during the course of audit.	grants must be recorded under proper heading so that it utilization can be recorded and entries in the cash book should be done on which amount is received
3	The auditor shall perform audit of loans provided for physical infrastructure and its utilization. During this audit the auditor shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan has generated desired revenue or not. He shall also comment on the possible reasons for non - generation of the revenue.	No such instances observed.	No such instances observed.
4	The auditor shall specifically point out any diversion of funds from capital receipts / grant/ loans to revenue expenditure and from one scheme / project to another.	Diversion of Funds cannot be determined due to improper maintenance of Grant Registers and due to non adherence Bank account for each of the specified Grant. The ULB have maintained a Single Cash Book & Bank Accounts for all the State received Grants & ULBs revenue is same and all the expenditure are routed through	No such instances observed.



Abstract Sheet for reporting on Audit Financial Year 2019-20

Name of ULB : NAGAR PALIKA DEORI DIST. SAGAR (M.P.)

Name of Auditor: RSSA & ASSOCIATES CHARTERED ACCOUNTANTS

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
1	Audit of Expenditure		During the course of audit it was also observed that all the expenditure was dully approved by the competent authority and was dully supported along with the vouchers as required.	
2	Audit of Book Keeping		It was observed that Books of Accounts was maintained on the basis of Dual entry Basis	
3	Audit of FDR/TDR		Interest Accrued on FDR has not been recognized as income in books of accounts during the financial year 2019-2020	Interest Accrued on FDR has to be recognized as income in books of accounts.
4	Audit of Tenders/Bids		Generally ULB had followed prescribed procedures for Tenders/Bids.	
5	Audit of Grants & Loans		No such Major observation were observed	Revenue generation from the mentioned loan is Nil. It is suggested that loan to be taken and simultaneously revenue generation activity to be there.
6	Incidences relating to diversion of funds from Capital receipts to Revenue Nature Expenditure and from one scheme.		No such Major deviation and observation were observed	

मु. न. पा. अधिकारी
देवरी, जिला-सागर



7	A) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with Respect to Revenue Receipts (Tax and non tax) excluding Octroi, Entry tax, Stamp Duty and other grants etc.	101.17%	Revenue Expenditure as mentioned Rs.46800222/- and Revenue Receipts as mentioned is Rs.46256185/-. Therefore percentage required is 101.16%	Revenue generation of Nagar Palika Should be improved so that the revenue expenses can be meet up.
8	b) Percentage of Capital Expenditure with respect to Total Expenditure	87.34%	Capital Expenditure as mentioned Rs.99606249/- and Capital Receipts as mentioned is Rs. 114038222/- Therefor percentage required is 87.34%	As informed there is an Capital Work in progress by nagar palika
9	Whether all the Temporary advances have been fully recovered or not		As informed by the Nagar palika , all temporary advances were received at the end of the financial year	
10	Whether Bank Reconsialiation Statement have been regularly prepared or not.		Bank Reconsialiation were maintained during the financial year . At the end of the year it has been reconciled..	

मु.न.पा. अधिकारी
देवरी, जिला-रागर



Abstract Sheet for reporting on Audit Financial Year 2019-20

Name of ULB : NAGAR PALIKA PARISHAD - DEORI DIST. SAGAR (M.P.)

Name of Auditor: RSSA & ASSOCIATES CHARTERED ACCOUNTANTS

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
1	Audit of Revenue		We have audited all the sources by applying Sample Test check basis from where municipality is deriving its revenue for the financial year 2019-20 and details of various sources have been reported in Receipt & Payment account.	Monthly Budget and Actual Revenue Receipt comparison to be done and Monthly Target to be fixed and to be supervised by officer.
	Revenue Receipt	Receipts in Rs.		
		Year 2018-19	Year 2019-20	% of Growth
I	Property tax	888,819	224,750	-75%
				Revenue Collection Mechanism should be improve by implementing monthly targets
II	Samekit Kar	524,385	249,469	-52.43%
				Revenue Collection Mechanism should be improve by implementing monthly targets
III	Nagriya Vikas Upkar	285,503	76,113	-73%
				Revenue Collection Mechanism should be improve by implementing monthly targets
IV	Siksha Upkar	34,580	15,942	-54%
				Revenue Collection Mechanism should be improve by implementing monthly targets
	Total	1,733,287	566,274	

ड. न. ग. अधिकारी
देवरी, जिला-सगर



Other Revenue Receipts						
I	Bhawan Bhumi Rent	724,251.00	734,861.00	1%		
II	Water Tax	1,660,800.00	2,477,660.00	49%		
III						
	Other Tax / Sulk	873,174.00	202,760		Revenue Collection Mechanism should be improve by implementing	Revenue Collection Mechanism should be improve by implementing
	Total	3,258,224.50	3,415,281.00	-77%	monthly targets	monthly targets
	Grant Total	4,991,511.50	3,981,555.00			

मु. न. पा. अधिकारी
देवरी, जिला-राजपुर



Abstract Sheet for reporting on Audit Financial Year 2019-20

Name of ULB :

NAGAR PALIKA PARISHAD - DEORI DIST. SAGAR (M.P.)

Name of Auditor:

RSSA & ASSOCIATES CHARTERED ACCOUNTANTS

Expenditure Information Year 2019-2020

			Revenue Expenditure					Capital Expenditure			
Division	District	ULB Name	Establishment Expenses	Administrative Expenses	Operation & Maintenance	Interest Expenses	Other Expenses	Capital Expenses	Repayment	Other	Total Expenditure
SAGAR	SAGAR	DEORI	28612844	5387745	12650777	9606	139250	75504861	0	24101388	146406471

१॥ म. न. मा. अधिकारी
देवरी, जिला-रांगर





NAGAR PALIKA PARISHAD DEORI, DIST-SAGAR

RECEIPTS & PAYMENT ACCOUNT

From 01-04-2019 To 31-03-2020

RECEIPTS	AMOUNT IN RS.	AMOUNT IN RS.	PAYMENTS	AMOUNT IN RS.	AMOUNT IN RS.
<u>Opening Balance</u>					
Cash in hand			<u>Establishment Expenses</u>		
Cash in Bank	259,893,271	259,893,271	Salaries, Wages and Bonus	25,505,568	
(As per Annexure - 1)			Benefits and Allowances	1,495,186	
			Other Terminal & Retirement Benefits	1,612,090	28,612,844
<u>Tax Revenue</u>					
Water Tax	2,477,660		<u>Administrative Expenses</u>		
Consolidated Tax	249,469		Office Maintenance	1,844,905	
Property Tax	224,750		Communication Expenses	29,057	
Town Development Cess	76,113		Printing and Stationery	294,063	
Education Cess	15,942		Traveling & Conveyance	1,460,869	
Sewerage Tax	202,259		Insurance	88,384	
Lighting Tax	501	3,246,694	Audit Fees	76,700	
			Legal Expenses	394,178	
<u>Assigned Revenues & Compensation</u>			Advertisement and Publicity	439,863	
Compensation in Lieu of Octroi	30,638,998		Other Administrative Expenses	759,726	5,387,745
Compensation in Lieu of Pilgrim Tax	1,324,000				
Compensation in Lieu of Export Tax	727,000	32,689,998	<u>Operations & Maintenance</u>		
			Hire Charges Vehicle & Machinery	330,463	
<u>Rental Income From Municipal Properties</u>			Repairs & Maintenance- Buildings	8,590	
Mutation Fee	11,890		Repairs & Maintenance- Public Toilets		
Rent from Market	304,774		Repairs & Maintenance- Roads	269,600	
Lease Rent From Land	430,087	746,751	Repairs & Maintenance- Drains	99,592	
			Repairs & Maintenance- Water Ways	9,225,784	
<u>Fees & charges</u>			Repairs & Maintenance- Street Lights	15,652	
Application Fees	290		Repairs & Maintenance- Plant & Machinery	10,360	
Regularisation Fees	2,730		Repairs & Maintenance- Vehicles	420,235	
Service Fees	14,718		Repairs & Maintenance- office & Other Equipments	97,249	
Water Tanker Charges	23,510		Consumption of electric Material	787,763	
Licencing Fee	572,680		Garbage & Clearance Expenses	1,385,489	12,650,777
Building Permission	140,824				
Parking Fee	170,160		<u>Own Programme Expenses</u>		
Property Transfer Charges	381,000		Election Exp.	29,000	
Nal Connection Charges	988,900		Own Programme Expenses	110,250	139,250
Misc Fee	51,102	2,345,914			

मु. न. पा. अधिकारी
देवरी, जिला-सगर



<u>Sale & Hire Charges</u>			<u>Fixed Assets</u>		
Sale of Tender Paper	163,185	163,185	Buildings	362,799	
			Road & Bridges	1,117,765	
<u>Other Income</u>			Waterways	15,509,788	
Interest	7,063,643	7,063,643	Plant & Machinery	139,529	
			Vehicles	41,000	
			Office & Other Equipments	154,484	
			Furniture & Fixture	15,000	
			Capital Work-in- Progress	6,761,023	24,101,388
			<u>Loan & Finance</u>		
<u>Grants, Contributions & Subsidies</u>					
<u>Rec.</u>	114038222	114,038,222	Bank Charges	9,606	9,606
<u>Deposits</u>			<u>Revenue, Grant, Contribution & Subsidies</u>		
Water Deposits	162,000	162,000	Pradhan Mantri Awas Yojana	69,050,000	
			Contribution Further Help of Poor	5,000	
			Ghar Ghar Toilet	129,861	
			Sambal Yojana	6,320,000	75,504,861
			<u>Deposit & Recoveries</u>		
			Municipal Fund	311,779	
			EMD & Security Deposit	8,099,749	8,411,528
			<u>Expenses of Previous year Paid</u>	453,310	453,310
			<u>Closing Balance</u>		
			Cash in Hand		
			Cash in Bank	265,078,369	265,078,369
<u>Total</u>	420,349,678	420,349,678	<u>Total</u>	420,349,678	420,349,678

AS PER OUR REPORT OF EVEN DATE

AS PER BOOKS OF ACCOUNTS.

For: RSSA & Associates

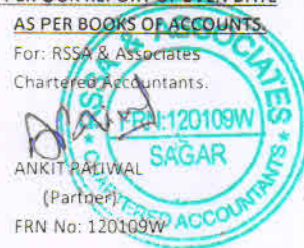
Chartered Accountants.

मु. न. पा. अधिकारी
देवरी, जिला-सगर

ANKIT RATHI

(Partner)

FRN No: 120109W





NAGAR PALIKA PARISHAD DEORI, DIST-SAGAR
Income & Expenditure Account
From 01-04-2019 To 31-03-2020

Expenditure	Amount In Rs.	Income	Amount In Rs.
Administrative Expenses		Revenue Receipts	
Salaries, Wages and Bonus	25,505,568	Property Tax	1,168,831
Benefits and Allowances	1,495,186	Water Tax	2,860,500
Other Terminal & Retirement Benefits	1,612,090	Sewerage Tax	202,259
Office Maintenance	1,844,905	Lighting Tax	501
Communication Expenses	29,057	Export Tax	727,000
Printing and Stationery	294,063	Other Taxes	251,216
Traveling & Conveyance	1,460,869	Compensation in Lieu of Taxes/ Duties	32,038,918
Insurance	88,384	Rent From Civic Amenities	836,510
Audit Fees	76,700	Rent From Lease of Lands	430,087
Legal Expenses	394,178	Licensing Fees	572,680
Advertisement and Publicity	439,863	Fees for Grant of Permit	140,824
Other Administrative Expenses	759,726	Fees for Certificate or Extract	1,672
Hire Charges	330,463	Regularization Fees	2,730
Repairs & Maintenance- Infrastructure Assets	654,282	Other Fees	582,969
Repairs & Maintenance- Civic	15,652	User Charges	1,030,579
Repairs & Maintenance- Buildings	8,590	Service/ Administrative Charges	14,718
Repairs & Maintenance- Vehicles	420,235	Other Charges	5,260
Repairs & Maintenance- Office Equipments	11,300	Sale of Tender Paper	163,185
Repairs & Maintenance- Water Ways	8,961,176		
Repairs & Maintenance- Electricals Appliances	787,763	Interest	7,180,598
Other Operating & Maintenance Expenses	1,385,489		
Bank Charges	9,606		
Election Expenses	29,000		
Misc Expenses	110,250		
Excess of Income over Expenditure carried to Balance Sheet	1,486,642		
Total	48,211,037	Total	48,211,037

मु.न.पा. अधिकारी
देवरी, जिला-सगर



RSSA & ASSOCIATES
Chartered Accountants
CA ANKIT PALIWAL
(Partner)



Sagar office:-

Singhai building
10, civil lines sagar-470002
Mob.9039306770

NAGAR PALIKA PARISHAD DEORI, DIST-SAGAR
Balance Sheet As On 31 st March 2020

Particulars	Amount In Rs.	Amount In Rs.
Sources Of Funds		
Municipal General Fund	60,748,708	60,748,708
Reserves And Surplus		
Earmarked Funds	3,082,893	
General Reserves	204,326,033	
Total Reserves & Surplus		207,408,926
Government Grants	212,526,703	212,526,703
Loans		
Current Liabilities & Provisions		
Deposits Received	4,885,218	
Payables	4,720,575	
Provisions for Expenses	10,704	9,616,497
Total Sources of Funds	490,300,834	490,300,834

Application of Funds

Fixed Assets		
A. Statue & Heritage	1,306,414	
B. Buildings	12,030,470	
C. Roads and Bridges	3,885,187	
D. Bridges, Culverts and Flyovers	1,951,818	
E. Sewerage and Drainage	2,544,942	
F. Water ways	165,860,202	
G. Public lighting Lakes and Ponds	173,281	
H. Plants & Machinery	429,461	
I. Vehicles	1,065,674	
J. Office & other equipments	570,551	
K. Furniture, fixtures, fittings and electrical appliances	351,298	
Capital Work-In- Progress	22,813,961	
Total Fixed Assets		212,983,259

मु. न. पा. अधिकारी
देवरी, जिला-सगर



Investments	1,564,546	1,564,546
Current Assets , Loans & Advances		
Inventories - Stores	99,303	
Receivables for Taxes	10,571,357	
Deposits	4,000	
Cash and bank Balances	265,078,369	275,753,029
	490,300,834	490,300,834

AS PER OUR REPORT OF EVEN DATE

AS PER BOOKS OF ACCOUNTS.

For: RSSA & Associates

Chartered Accountants

मु.न.पा. अधिकारी
देवरी, जिला-सागर

ANKIT PALIWAL

(Partner)

FRN No: 120109W





Annexure - 1

NAGAR PALIKA PARISHAD - DEORI DIST. SAGAR (M.P.)
Details of Bank Balances as per Cash Book

S.No	Name	Account No	Balance as on 01-04-2019	Balance as on 31-03-2020
1	State Bank Of India	37143481314	8,664,377	26,578,745
2	State Bank Of India	11275501819	165,701,418	153,727,759
3	State Bank Of India	11275501820	2,700,033	3,082,893
4	State Bank Of India	30261888437	6,148,324	6,341,288
5	Bank of Baroda	4970100008871	7,595,453	7,865,465
6	Bank of Baroda	4970200000126	1,020,937	136,552
7	Bank of Baroda	4970100009210	2,300,786	2,461,470
8	Bank of Baroda	4970100005308	7,397,930	7,662,671
9	Bank of Baroda	4970100005889	730,907	839,851
10	Co-Operative Bank	7007000831	1,674	1,697
11	Co-Operative Bank	8008715264	157,325	163,014
12	Co-Operative Bank	8008715322	153,132	158,668
13	Co-Operative Bank	8008715399	52,399	54,293
14	State Bank Of India	31735359612	1,115,444	1,150,702
15	Bank of Baroda	4970100014805	8,186,112	8,481,693
16	Bank of Baroda	4970100015168	21,509,185	14,827,138
17	Vidhyak Nidhi (BOB)	4970100000313	2,760,658	2,851,395
18	State Bank Of India	11275501795	161,875	167,251
19	Bank of Baroda	4970100006307	1,962,395	2,029,268
20	Bank of Baroda	4970100001860	59,763	61,791
21	Bank of Baroda	4970100001162	741,978	767,262
22	State Bank Of India	11275502982	103,214	106,752
23	State Bank Of India	31077682700	1,000,139	1,031,783
24	State Bank Of India	31077651136	518,097	534,635
25	State Bank Of India	31077682926	335,706	346,529
26	State Bank Of India	31077682336	785,608	810,530
27	State Bank Of India	31171531413	38,577	39,905
28	State Bank Of India	31114803136	328,868	339,477
29	Bank of Baroda	49701000019470	17,660,957	22,457,892
Total			259,893,271	265,078,369

म. न. प्रा. अधिकारी
देवरी, जिला-सगर





Annexure - 2

NAGAR PALIKA PARISHAD - DEORI DIST. SAGAR (M.P.)

for the period from 01-04-2019 to 31-03-2020

Comparison of Budget Receipts and Actual Receipts

Particulars	Amount as per Budget	Actual Amount	Difference	Difference in %
Samekit Kar-Consolidated	2,324,385	524,700	(1,799,685)	(77)
Property Tax -Consolidated	1,879,499	2,860,500	981,001	52
Water Tax -consolidated	6,160,800	2,860,500	(3,300,300)	(54)
Surcharge on Water	300,000	202,259	(97,741)	(33)
Lighting Tax	4,000	501	(3,499)	(87)
Export Tax	1,000,000	727,000	(273,000)	(27)
Other Taxes	694,413	251,156	(443,257)	(64)
Compensation Octroi	46,898,208	32,038,918	(14,859,290)	(32)
Rent- Lease of Land Old	1,300,000	441,977	(858,023)	(66)
Rent- Lease of Land current year	824,620	824,620	-	-
Empanelment & Registration Charges	10,000	1,510	(8,490)	(85)
Licensing Fees Consolidated	705,000	572,680	(132,320)	(19)
Fee-Copy of certificate/extract	3,000	1,672	(1,328)	(44)
Sale of Forms & Publications	100,000	163,185	63,185	63
Grant GoMP-Mulbhoot	15,000,000	704,512	(14,295,488)	(95)
Grant GoI-RAY /HFA/PMAY	50,000,000	69,050,000	19,050,000	38
Grant Other Decentralization	332,092,500	29,679,756	(302,412,744)	(91)
Interest-other Receivables	2,000,000	7,180,598	5,180,598	259
Total	461,296,425	148,086,044	(313,210,381)	

मु. न. पा. अधिकारी
देवरी, जिला-सागर





Annexure - 2 (A)

NAGAR PALIKA PARISHAD - DEORI DIST. SAGAR (M.P.)
Grant Received and Its Utilization in the year 2019-20

S.No.	Particulars	Opening Balance	Receipt in 19-20	Utilize in 19-20	Closing Balance
	32010 - Central Government				
1	Grants From Central Finance Commission	12,726,412		9,787,378	2,939,034
2	Grant for 14 Finance Cental Commission	34,219,000	18,698,000		52,917,000
3	MPLAD (Local Area Development Funds)	5,243,191	-	-	5,243,191
4	Grants for Drinking Water Programme	1,260,000	-	-	1,260,000
5	SJSRY	1,090,586	-	-	1,090,586
6	Grant PMAY House	18,225,000	71,500,000	69,050,000	20,675,000
	32020 - State Government				-
1	Grants From State Finance Commission	18,255,761	3,018,000	-	21,273,761
2	Grant for Labour Department	496,542			496,542
3	MLA LAD (Local Area Development Funds)	4,564,000	1,165,900	1,005,000	4,724,900
4	Grant for Kitchin Shed	212,213	-	-	212,213
5	Grant For Domestic Toilet	2,720,000	-	-	2,720,000
6	Grant For Hoker Zone	600,000	-	-	600,000
7	Grant For Mid Day Meal	1,683,654	-	-	1,683,654
8	Grant for Moolbhoot Suvidha	44,991,489	4,117,000	2,535,089	46,573,400
9	Grant for Public Toilet (Sulab Complex)	3,443,963	-	-	3,443,963
10	Grant For Road Development	6,849,533	1,659,000	-	8,508,533
11	Grant for Sarv Shiksha Abhiyan	4,115,812			4,115,812
12	CM Adhosanrachna	6,000,000	-	-	6,000,000
13	Grant for Special Purpose	2,500,000			2,500,000
14	Other Grants	9,785,139	7,790,322	3,150,100	14,425,361
15	Pension Fund	2,651,676			2,651,676
16	Swatch Bharat Mission	13,186,000		13,186,000	-
17	UIDSSMT	156,240,000	-	156,240,000	-
18	Grant for Nagar Palika Building	6,494,877			6,494,877
19	Grant From Collectorate Office	50,000	-	-	50,000
20	Grant Sambal Yojna	745,000	4,215,000	4,960,000	-
21	JAN SHREE BIMA CHATRVIRATI	52,200	-	-	52,200
22	Fire Birde	-	1,875,000	-	1,875,000
	Total	358,402,048	114,038,222	259,913,567	212,526,703





Annexure - 3

BANK RECONCILIATION STATEMENT
STATE BANK OF INDIA : A/c No. 30261888437
As on 31-03-2020

Particulars		Amount In Rs.
Closing Balance as per Cash Book as on 31st March 2020		6,341,288
Closing Balance as per Bank PaasBook as on 31st March 2020		6,341,288

BANK RECONCILIATION STATEMENT
BANK OF BARODA : A/c No. 04970100008871
As on 31-03-2020

Particulars		Amount In Rs.
Closing Balance as per Cash Book as on 31st March 2020		7,865,465
Closing Balance as per Bank PaasBook as on 31st March 2020		7,865,465

BANK RECONCILIATION STATEMENT
BANK OF BARODA : A/c No. 04970100009210
As on 31-03-2020

Particulars		Amount In Rs.
Closing Balance as per Cash Book as on 31st March 2020		2,461,470
Closing Balance as per Bank Pass Book as on 31st March 2020		2,461,470

BANK RECONCILIATION STATEMENT
BANK OF BARODA : A/c No. 4970100005889
As on 31-03-2020

Particulars		Amount In Rs.
Closing Balance as per Cash Book as on 31st March 2020		839,851
Closing Balance as per Bank PaasBook as on 31st March 2020		839,851

मु. न. पा. अधिकारी
देवरी, जिला-सागर



BANK RECONCILIATION STATEMENT
BANK OF BARODA : A/c No. 04970200000126
As on 31-03-2020

Particulars		Amount In Rs.
Closing Balance as per Cash Book as on 31st March 2020		136,552
Closing Balance as per Bank PaasBook as on 31st March 2020		136,552

BANK RECONCILIATION STATEMENT
BANK OF BARODA : A/c No. 04970100005308
As on 31-03-2020

Particulars		Amount In Rs.
Closing Balance as per Cash Book as on 31st March 2020		7,662,671
Closing Balance as per Bank PaasBook as on 31st March 2020		7,662,671

BANK RECONCILIATION STATEMENT
STATE BANK OF INDIA : A/c No. 11275501819
As on 31-03-2020

Particulars		Amount In Rs.
Closing Balance as per Cash Book as on 31st March 2020		153,727,759
Closing Balance as per Bank PaasBook as on 31st March 2020		153,727,759

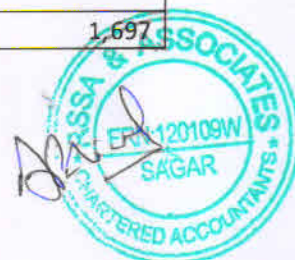
BANK RECONCILIATION STATEMENT
STATE BANK OF INDIA : A/c No. 11275501820
As on 31-03-2020

Particulars		Amount In Rs.
Closing Balance as per Cash Book as on 31st March 2020		3,082,893
Closing Balance as per Bank PaasBook as on 31st March 2020		3,082,893

BANK RECONCILIATION STATEMENT
CO-OPERATIVE BANK : A/c No. 1901
As on 31-03-2020

Particulars		Amount In Rs.
Closing Balance as per Cash Book as on 31st March 2020		1,697
Closing Balance as per Bank PaasBook as on 31st March 2020		1,697

मु. न. पा. अधिकारी
देवरी, जिला-सागर



BANK RECONCILIATION STATEMENT
CO-OPERATIVE BANK : A/c No. 8008715264
As on 31-03-2020

Particulars		Amount In Rs.
Closing Balance as per Cash Book as on 31st March 2020		163,014
Closing Balance as per Bank PaasBook as on 31st March 2020		163,014

BANK RECONCILIATION STATEMENT
CO-OPERATIVE BANK : A/c No. 80087515322
As on 31-03-2020

Particulars		Amount In Rs.
Closing Balance as per Cash Book as on 31st March 2020		158,668
Closing Balance as per Bank PaasBook as on 31st March 2020		158,668

BANK RECONCILIATION STATEMENT
CO-OPERATIVE BANK : A/c No. 8008715399
As on 31-03-2020

Particulars		Amount In Rs.
Closing Balance as per Cash Book as on 31st March 2020		54,293
Closing Balance as per Bank PaasBook as on 31st March 2020		54,293

BANK RECONCILIATION STATEMENT
STATE BANK OF INDIA : A/c No. 11275501795
As on 31-03-2020

Particulars		Amount In Rs.
Closing Balance as per Cash Book as on 31st March 2020		167,250
Closing Balance as per Bank PaasBook as on 31st March 2020		167,250

BANK RECONCILIATION STATEMENT
BANK OF BARODA : A/c No. 04970100006307
As on 31-03-2020

Particulars		Amount In Rs.
Closing Balance as per Cash Book as on 31st March 2020		2,029,268
Closing Balance as per Bank PaasBook as on 31st March 2020		2,029,268

मु.न.पा. अधिकारी
दतरी, जिला-सागर



BANK RECONCILIATION STATEMENT
BANK OF BARODA : A/c No. 04970100015168
As on 31-03-2020

Particulars		Amount In Rs.
Closing Balance as per Cash Book as on 31st March 2020		14,827,138
Closing Balance as per Bank PaasBook as on 31st March 2020		14,827,138

BANK RECONCILIATION STATEMENT
STATE BANK OF INDIA : A/c No. 31077682700
As on 31-03-2020

Particulars		Amount In Rs.
Closing Balance as per Cash Book as on 31st March 2020		1,031,783
Closing Balance as per Bank PaasBook as on 31st March 2020		1,031,783

BANK RECONCILIATION STATEMENT
BANK OF BARODA : A/c No. 04970100014805
As on 31-03-2020

Particulars		Amount In Rs.
Closing Balance as per Cash Book as on 31st March 2020		8,481,693
Closing Balance as per Bank PaasBook as on 31st March 2020		8,481,693

BANK RECONCILIATION STATEMENT
BANK OF BARODA : A/c No. 049701000019470
As on 31-03-2020

Particulars		Amount In Rs.
Closing Balance as per Cash Book as on 31st March 2020		22,457,892
Closing Balance as per Bank PaasBook as on 31st March 2020		22,457,892

BANK RECONCILIATION STATEMENT
STATE BANK OF INDIA : A/c No. 31077651136
As on 31-03-2020

Particulars		Amount In Rs.
Closing Balance as per Cash Book as on 31st March 2020		534,635
Closing Balance as per Bank PaasBook as on 31st March 2020		534,635

मु. न. पा. अधिकारी
देवरी, जिला-सागर



BANK RECONCILIATION STATEMENT
STATE BANK OF INDIA : A/c No. 31077682926
As on 31-03-2020

Particulars		Amount In Rs.
Closing Balance as per Cash Book as on 31st March 2020		346,529
Closing Balance as per Bank PaasBook as on 31st March 2020		346,529

BANK RECONCILIATION STATEMENT
STATE BANK OF INDIA : A/c No. 31077682336
As on 31-03-2020

Particulars		Amount In Rs.
Closing Balance as per Cash Book as on 31st March 2020		810,530
Closing Balance as per Bank PaasBook as on 31st March 2020		810,530

BANK RECONCILIATION STATEMENT
STATE BANK OF INDIA : A/c No. 31171531413
As on 31-03-2020

Particulars		Amount In Rs.
Closing Balance as per Cash Book as on 31st March 2020		39,905
Closing Balance as per Bank PaasBook as on 31st March 2020		39,905

BANK RECONCILIATION STATEMENT
STATE BANK OF INDIA : A/c No. 31114803136
As on 31-03-2020

Particulars		Amount In Rs.
Closing Balance as per Cash Book as on 31st March 2020		339,477
Closing Balance as per Bank PaasBook as on 31st March 2020		339,477

BANK RECONCILIATION STATEMENT
STATE BANK OF INDIA : A/c No. 31735359612
As on 31-03-2020

Particulars		Amount In Rs.
Closing Balance as per Cash Book as on 31st March 2020		1,150,702
Closing Balance as per Bank PaasBook as on 31st March 2020		1,150,702

मु. न. पा. अधिकारी
देवरी, जिला-सागर



BANK RECONCILIATION STATEMENT
BANK OF BARODA : A/c No. 04970100000313
As on 31-03-2020

Particulars	Amount In Rs.
Closing Balance as per Cash Book as on 31st March 2020	2,851,395
Closing Balance as per Bank PaasBook as on 31st March 2020	2,851,395

BANK RECONCILIATION STATEMENT
BANK OF BARODA : A/c No. 04970100001860
As on 31-03-2020

Particulars	Amount In Rs.
Closing Balance as per Cash Book as on 31st March 2020	61,791
Closing Balance as per Bank PaasBook as on 31st March 2020	61,791

BANK RECONCILIATION STATEMENT
BANK OF BARODA : A/c No. 4970100001162
As on 31-03-2020

Particulars	Amount In Rs.
Closing Balance as per Cash Book as on 31st March 2020	767,262
Closing Balance as per Bank PaasBook as on 31st March 2020	767,262

BANK RECONCILIATION STATEMENT
STATE BANK OF INDIA : A/c No. 11275502982
As on 31-03-2020

Particulars	Amount In Rs.
Closing Balance as per Cash Book as on 31st March 2020	106,752
Closing Balance as per Bank PaasBook as on 31st March 2020	106,752

BANK RECONCILIATION STATEMENT
STATE BANK OF INDIA : A/c No. 37143481314
As on 31-03-2020

Particulars	Amount In Rs.
Closing Balance as per Cash Book as on 31st March 2020	26,578,745
Closing Balance as per Bank PaasBook as on 31st March 2020	26,578,745

मु. न. पा. अधिकारी
दवरी, जिला-सागर

