

C.A. Sanjay Srivastava & Co. 2019-2020

11/01/11

**SANJAY SRIVASTAVA & CO.**  
Chartered Accountants

Santosh Tower 148, M.P. Nagar Zone I, Bhopal Ph. No. 2763465, 2762593

To,

**Chief Municipal Officer,**

**Nagar Parishad, Gairatganj, Distt. Raizen**

**Report on the Financial Statements**

We have audited the financial statements of Nagar Parishad Gairatganj Distt. Raizen which comprises of Receipt & Payment A/C, Income & Expenditure A/C and Balance Sheet for the year ended 31.03.2020

**Management Responsibility for the Financial Statements**

Management of the Nagar Parishad is responsible for the preparation of the Financial Statements that present fairly the Receipt & Payment, Income & Expenditure and Balance Sheet in accordance with the Urban Local Bodies Act and Madhya Pradesh Municipalities Act, 1961. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatements, whether due to fraud or error.

**Auditor's Responsibility**

Our Responsibility is to express an opinion on this financial statement based on our audit.

We have taken into account the provisions of the Act, the accounting standards and matter which are required to be included in the auditor's report under the provision of the relevant Act.

We have conducted our audit in accordance of standards of auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance that the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amount and disclosures in the financial statements. The procedure selected depends on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for expressing an opinion on the effectiveness of the entity's internal control. An audit



also includes evaluating the appropriateness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We have conducted our audit on the base of electronic accounting record of Nagar Parishad, Gairatganj.

**Report on other Legal and Regulatory Requirements**

1. As required by the order of CMO, Gairatganj we have given in **Comments to the Auditor's report on the basis of audit scope in part –A, B&C.**
2. Further we report that:-
  - a) We have sought and obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.
  - b) In our opinion proper books of accounts as required by law have been kept by the Nagar Parishad, Gairatganj, so far as appear from our Examination.
  - c) The Receipts & Payments A/c, Income & Expenditure A/c and Balance Sheet provided to us is as per the Electronic record.

Bhopal

Dated: 25.03.2021



For Sanjay Srivastava & Co.,  
Chartered Accountants

(CA. Sanjay P. Srivastava)

M. No. 073189

UDIN: 21073189AAAKQ7227

-11 03 11-

# Nagar Parishad Gairatganj

## Audit Report

2019-20

### Part-A

#### Auditor's Comment on the basis of scope of audit

##### 1. Audit Of Revenue

- i. Audit of revenue from various sources of Nagar Parishad, Gairatganj was carried thoroughly by us.
- ii. It has been duly verified by us that revenue received in cash have been deposited in bank daily.
- iii. No cases were found in which delay beyond 2 working days was there in depositing the cash receipts in bank accounts.
- iv. It has been checked by us that the receipts have been correctly entered in cash book.
- v. According to the officials at Nagar Parishad, Gairatganj no monthly or quarterly targets were received by them for the financial year 2019-20. Hence, any lapses in revenue recovery against the targets cannot be reported by us.
- vi. Interest income from FDR was verified by us and the income is duly and timely accounted in cash book.
- vii. No cases have been found in which investments have been made on lesser rates.
- viii. Income is being recorded on cash basis. No demand for the present year is booked due to which percentage of recovery cannot be estimated.
- ix. Very nominal amount of revenue is being collected from pay and use public toilets.
- x. Collection of revenue is not regular and also a big amount of revenue is not collected and no steps for collection are taken by Nagar Parishad, Gairatganj.
- xi. No details for income under the head of 'Miscellaneous Income' collected amounting to Rs.622877.48 were provided to us, therefore we cannot comment over the same.
- xii. According to the officials at Nagar Parishad, Gairatganj an estimate for collection of revenue from some sources is prepared by the revenue department of the Nagar Palika and recorded in Mang Patrak. But no such Mang Patrak is presented before us. Therefore we cannot comment upon the accountability of estimated revenue and expenditure.



Sr. No.	Type of Tax	Previous Year dues received in current year	Current year dues received in current year	Total dues received in current year
1.	SampattiKar	421544.40	1731830.20	2153374.6
2.	SamekitKar	184473.00	98434.00	282907.00
3.	NagariyaVikasUpkar	137306.80	60145.40	197452.2
4.	ShikshaUpkar	84682.60	59284.40	143967.00
5.	JalKar	-	452585.00	452585.00
6.	Surcharge	18636.50	12355.00	30991.50
7.	Water Tax	34120.00	75130.00	109250.00

## 2. Audit Of Expenditure

- I. Audit of expenditure under various schemes was thoroughly carried on by us.
- II. All the entries in cash book relating to expenditure have been checked and also have been verified against the relevant vouchers.
- III. Monthly balances of the cash book have been checked and have been found correct.
- IV. It has been verified by us that all the expenditure incurred are limited to the funds allocated for the respective scheme.
- V. During the course of audit, no grant sanction letters, or any directive or rules relating to the grant were produced before us, hence no comment can be made upon whether the expenses are according to directives and grants or not.
- VI. During the course of audit, no utilization certificates (UCs) were produced before us, hence no comment can be made upon the same.
- VII. No temporary advances were made during financial year 2019-20.
- VIII. No details about the purpose for which printing expenses were incurred were provided to us therefore cannot comment over the same.
- IX. Expenses related to Electricity have been excessively booked in the month of July 2019. No justification regarding the same has been presented before us by the management. Hence we cannot comment upon such expense being booked in the books.

## 3. Audit Of Book Keeping

- I. Audit of all the books and accounts as well as stores were carried on by us.
- II. It has been verified by us that all books of accounts and stores are maintained as per accounting rules applicable to Urban Local Bodies.  
However following discrepancies have been found in stores ledgers:-
  - Store registers are not verified and signed by competent authorities.
  - No balancing has been done in stores ledgers which make it difficult to ascertain how much stock is left with the ULB.
  - Also no details regarding opening balances of stores were produced before us.
- III. Fixed asset register was not produced before us.
- IV. Receipt and payments for all the project funds have been duly reconciled.



- V. In case of Nagar Parishad, Gairatganj, Internal Audit system should also be implemented for proper & timely reporting. And an Annual work plan must be prepared by ULB.
- VI. As per last year's audit report, Balance Sheet was not prepared. Hence in the absence of last year's Balance Sheet, unaudited opening balances have been taken in consideration for the purpose of audit.
- VII. Also it should be duly noted that, the opening and closing balances in manual cash book do not match with the balances in the electronic books (Tally ERP).

#### **4. Audit Of FDR**

- I. Audit of FDR has been duly carried on by us.
- II. During the course of audit it has been observed that, the FDR as an investment has not been booked in the books of Nagar Parishad, Gairatganj.
- III. The maturity amount received against such FDR has been credited under Semeri Jalasye Yojna Rashi (GRANT) and the same has been rectified during audit.
- IV. Although the interest received against such FDR has been duly credited to the respective account.
- V. We have adjusted the maturity amount from such FDR in the capital account as there was no FDR in the books ,to be adjusted against.

#### **5. Audit of Tender/ Bids**

- I. During the course of audit, all the tender/bids invited by the ULB have been checked by us.
- II. It has been checked by us that competitive tendering procedures are followed.
- III. Tender fee/ bid processing fee/ performance guarantee have been properly checked and verified and no material discrepancies have been found.
- IV. For the purpose of performance guarantee, FDRs have been taken by the ULB. No cases of bank guarantee have been found.

#### **6. Audit of Grants and Loans**

- I. Audit of grants given by Central and State Government and its utilization has been done properly.
- II. No details have been provided to us regarding the loan received by Nagar Parishad, Gairatganj regarding its utilization. Hence we are unable to make a comment upon whether the asset created out of loan has generated desired revenue or not.
- III. During the course of audit no cases have been found where diversion from capital receipts/ grants/ loans to revenue expenditure and from one scheme/ project to another has taken place.



-11 06 11-

## Nagar Palika Parishad, Gairatganj

### Part-B

#### **1. Goods and Services Tax**

- In case of GST it has been found that GST there is an ambiguous payment of Rs.607908.00 as on 09.04.2019, the details for which has not been produced before us. Also no justification regarding the same has been provided by the management.
- In case of voucher dated 06.05.2019 Rs. 954643.14 has been paid against **STORE PURCHASE(ELECTRICAL PARTS)** for which the GST Deducted Rs.477321.57. This is clearly evident that the GST has been over booked, thereby overstating the GST expenses in the books of Nagar Parishad, Gairatganj.
- GST returns were not produced before us for our verification, therefore we are unable to comment upon the GST compliance by Nagar Palika.

#### **2. Tax Deducted at Source (TDS)**

In case of Tax Deducted at Source, we are unable to comment upon the accuracy and compliance of the same because copies of TDS challans or returns were not produced before us for our verification.

#### **3. GST - Tax Deducted at Source (TDS)**

In case of GST - TDS, we are unable to comment upon the accuracy and compliance of the same because copies of GST - TDS challans or returns were not produced before us for our verification.

#### **4. Vouching**

Following discrepancies have been found in the vouchers:-

##### **I. Voucher no.246**

**Date** :31.07.2019

**Amount**: 20800.00

- In case of the given voucher payment has been made to Globus Laptop House, Bhopal. The payment has been made for computer and peripherals. Here we have



observed only taxable amount of Rs.17627.12 was passed in the note sheet, whereas payment of Rs. 20800 has been made which is including GST.

II. Voucher no.243

Date : 31.07.2019

Amount:47400

- In case of the given voucher payment has been made to Globus Laptop House, Bhopal. The payment has been made for computer and peripherals. Although tenders regarding the same were not invited, but directly quotations were obtained from respective vendors. Also only taxable amount of Rs.40169.49 was passed in the note sheet, whereas payment of Rs. 47400 has been made which is including GST.

III. Voucher no. 244

Date : 31.07.2019

Amount:48125

- In case of the given voucher payment has been made to Globus Laptop House, Bhopal. The payment has been made for computer and peripherals. Although tenders regarding the same were not invited, but directly quotations were obtained from respective vendors. Also only taxable amount of Rs.40169.49 was passed in the note sheet, whereas payment of Rs. 47400 has been made which is including GST.

IV. Voucher no.192

Date:05.07.2019

Amount: Rs. 322562.00

- In case of the given voucher payment has been made to Arshad Iqbal for Water Supply Charges. These Charges paid by Nagar Palika has now been shown under the head E-Checking.

V. Voucher no.268

Date:14.08.2019

Amount: Rs.75,358.00

- In case of the given voucher Payment made for Petrol & Diesel. In the absence of day wise supporting documents, we cannot cross verify the expenditure of Petrol & Diesel. Registration no. of the vehicle has not been



mentioned. Also, this expenditure has been wrongly booked in Advertisement Expenditure. Since no supporting documents has been produced before us for verification, hence we cannot comment upon the accuracy of such accounting treatment.

VI. **Voucher no. 112**

**Date:** 21.05.2019

**Amount:** Rs.1,06,200.00

- In case of the given voucher payment has been made for Professional Fees. TDS on Professional Services Rendered should be deducted @10% i.e. Rs.10,620. But Nagar Palika, Gairatganj has deducted @2% i.e. Rs.1,800. Therefore there is a short deduction of Rs.8,820.

VII. **Voucher no. 209**

**Date:** 12.07.2019

**Amount:** Rs.2,06,500.00

- In case of the given voucher payment has been made to GDK & Associates for Professional Services rendered. In the above voucher, it was observed that note Sheet has been passed for the amount Rs.25,000 p.m., but the payment made was Rs.29,500 (25,000.00+ GST 4,500.00) p.m.. Therefore, there has been excess payment of Rs.4500.00 p.m. for seven months that accumulates for Rs.31500.00. should be recovered from concerned party.

## 5. **Other Observations**

### I. **Fixed Assets**

- There is no opening balance to any of the given Fixed Assets. Every said asset recorded in the books have been purchased during current year. Depreciation regarding the same has not been charged against such assets.

### II. **Accounting Policies**

- Accounting for Nagar Parishad Gairatganj has been done as per the cash basis. Demand for the current year has not been presented before us. This makes it difficult to forecast Nagar Parishad's current year's estimation of different sources of revenue and expenditure. Hence we cannot comment upon the accuracy of such accounting treatment.



### III. General Queries

- **Pradhan Mantri Awas Yojana**

During the course of audit, it has been observed that the files of individual applicants of Pradhan Mantri Awas Yojana has not been properly maintained. Post inspection reports of the engineers have not been kept in records. Also, Jio Tagging report has not been produced before us for verification.

Since each individual file has not been properly maintained, it is very difficult to track the stage wise release of funds and the completion of work under this scheme.

- **Reverse Entry Ledger**

During the course of audit, it has been observed that multiple entries that had to be reversed in their respective heads, has been credited/debited to the head "Reverse Entry" classified under "Indirect Income" amounting to Rs.414120.00 was credited in Income and expenditure A/c for which no details were provided to us.

In our opinion, any transaction that needs to be reversed must be adjusted in the respective head itself.

- **Miscellaneous Income**

Two heads of Miscellaneous Income have been respectively mentioned in the Receipts & Payments account.

S. No.	Ledger Name	Closing Balance (in Rs.)
1.	Miscellaneous Income	494177.00
2.	Miscellaneous Income (as per bank)	158700.00

Total of Rs.622877.00 has been accounted for as miscellaneous income.

The management is unable to provide us with any justification regarding such income.

- **Loan Installment (Semri Jalashaya Yojana)**

There has been payments of Rs. 1198012.57 and 267882.49 as on 29/02/2020 and 30/08/2019 respectively. No justification regarding the same has been presented before us by the management. Hence, we cannot comment upon the accuracy of such payments .



- **Security Deposit**

Following amounts as on respective dates are deposited as Security Deposits but no clarification regarding the same have been provided to us. Therefore we cannot comment upon the accuracy of such Deposits .

Date	Amount (in Rs.)
09.07.2019	40000.00
11.07.2019	75000.00
12.07.2019	180000.00

- **Other Bills Payable**

- Multiple vague bookings have been made through this ledger against which Nagar Parishad was unable to produce any supporting documents before us.
- There are multiple payments of GST which are accounted for in this particular account. This makes it clear that the expenses related to GST have been under booked.
- Also there has been multiple payments of PM AWAS YOJANA which has been routed through this account against which the list of beneficiaries has not been presented before us. Therefore we cannot comment upon such accounting practices.



~11 11 11~  
SANJAY SRIVASTAVA & CO.  
Chartered Accountants

~~~~~  
Santosh Tower 148, M.P. Nagar Zone I, Bhopal Ph. No. 2763465, 2762593  
~~~~~

**Date : 25.03.2021**

**To,  
The Chief Municipal Officer  
Nagar Parishad,  
Gairatganj**

**Sub: Submission of Audit report of Nagar Parishad Gairatganj**

Sir,

In terms of your letter no.524 dated 02.07.2020 we have conducted Audit of Nagar Parishad, Gairatganj for the period from 01.04.2019 to 31.03.2020. Here we are submitting you our Report in Part "A,B,C"

Thanks,

Yours Sincerely  
For Sanjay Srivastava & Co.  
Chartered Accountants



(CA Sanjay P. Srivastava)  
Partner  
M.No. 073189



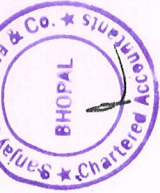
11 12 11

# NAGAR PARISHAD, GAIRATGANJ

TEHSIL GAIRATGANJ DIST. RAISEN (M.P.)

## RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01/04/2019 To 31/03/2020

Receipts	Amount (in Rs.)	Payments	Amount (in Rs.)
<b>Opening balance</b>		<b>Fixed Assets</b>	<b>11,41,95,569</b>
Bank of India -0046	11,107	CC Road & Drain	1,06,25,606.00
Bank of India -2704	9,43,363	Foging Machine Purchase	49,561.00
Central Bank of India - 2880	1,07,61,336	Furniture & Fixtures Purchase	3,82,676.00
Central Bank of India - 3985	14,86,039	Godrej Almari	73,488.00
Central Bank of India - 6037	5,88,453.00	New Borewell	7,29,852.00
ICICI Bank - 0001	12,30,000	Water Supply Line ( Mukhya Mantri Payjal Yojana )	9,90,82,668.00
ICICI Bank - 1824	1,81,38,170	Store Purchase (Cleaning)	2,57,037.00
State bank of India - 0270	15,28,736	Store Purchase (Cooler)	23,500.00
State Bank of India - 6791	12,30,128	Store Purchase ( Electric Parts )	19,32,531.00
State Bank of India - 8197	28,33,856	Store Purchase (Motor)	9,96,150.00
State Bank of India - 8336	1,40,97,556	Teen Set	42,500.00
<b>Grant in AID</b>	<b>13,10,43,838</b>	<b>Indirect Expenses</b>	<b>6,83,17,580</b>
14th Finance Commission Performance Grant	30,78,000	Advertisement Expenses	4,96,294
14th State Finance Commission General Basic	1,30,10,000	Animal Food Expenses	63,500
Basic Pay ( Mulbhut)	28,94,000	Antyeshthi Sahayata Rashi	30,000
Export Tax	1,22,000	Anugya Sahayata Rashi	6,50,000
Mukhya Mantri Sambal Yojana	8,00,000	Bank Charge	12,957
Octroi Grant	1,99,11,838	Boring Machine Exp	24,000
Road Development Grant	11,14,000	Card Printing Exp	1,505
Semeri Jalasye Yojna Rashi	8,25,00,000	Cartage Refilling	31,679
Stamp Duty	5,69,000	Chemical Exp	3,49,704
State Finance Commission	32,92,000	Chuna Exp	3,980
Swatch Bharat Mission	3,00,000	Cleaning Exp	1,20,385
Trade Tax (Grant)	34,53,000	Compensation Exp	6,09,754
<b>Indirect Income</b>	<b>57,82,381</b>	Digital Signature Exp	19,175

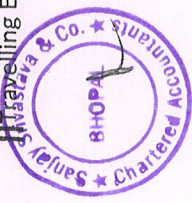


मुख्य नगर पालिका अधिकारी  
नगर परिषद गैरतगंज जि. रायसेन

— 11 13 11 —

Bank Interest	2,55,585
Bazaar Baithki	52,355
Bhawan Anugya Fees	81,713
Bhawan Nirman Shulk	3,140
Bhawan Vikas Shulk	5,44,440
Birth & Death Certificate	2,475
Education Cess(Current)	59,284
Education Cess(Previous)	84,683
Export Tax	32,400
Fines & Penalty	3,650
Interest on FDR	5,56,501
Jalkar Vasuli	4,52,585
Kamrakar Upkar Rashi	6,105
Licence Income	2,005
Marriage Certificate	400
Misc. Income	4,94,177
Misc. Income (As Per Bank Statement)	1,58,700
Nal Connection Fees	49,050
Nal connection Security Deposit	14,700
Mp State Electronic Board	4,08,000
Noc Certificate Fees	6,400
Other Surcharge	2,067
Rashan Card	120
Reverse Entry	4,14,120
RTI Income	472
Salary Return	39,936
Sale Of Form/Tender Form	51,688
Samekit Kar Chalu	98,434
Samekit Kar Pichala	1,84,473
Sampati Kar Chalu	1,73,830
Sampati Kar Pichala	4,21,544
Saptik Tank Cleaning Fees	300
Security Deposit Received	2,95,000
Shop Rent ( Current )	25,768
Shop Rent ( Previous )	50,877
Surcharge ( Current )	12,355

E- checking	3,22,562
Electricity Expenses	93,83,921
E Tender Fees	78,000
Firewood Expense	32,837
Fuel & Expenses ( Petrol , Oil & Diesel )	7,62,278
GPF	3,92,715
Individual Toilet Contribution	11,26,080
Internet & Broadband Expenses	1,65,869
ISO Certificate Fees	50,000
Legal & Professional Expenses	4,69,300
Loan Installment ( Semri Jalashay Yojna )	14,65,895
Misc. Exp	3,99,489
Mukhiyamantri Adhu Sarchana	22,791
Munadi Expense	14,400
Muram Exp	3,19,129
Newspaper Exp	4,330
Painting Exp	57,300
Photo Copy and Printing Exp	1,73,005
Pipe Purchase	11,95,352
PMAY - Hitgrahi Payment	1,84,90,450
Programme and Festival	1,84,945
Remuneration A/C	55,000
Rent (JCB)	15,02,873
Repair & Maintenance	82,449
Repair & Maintenance ( Belding work )	2,85,955
Repair & Maintenance ( Bor Motor )	1,80,870
Repair & Maintenance ( Kuwaa )	20,000
Repair & Maintenance ( Road & Drain )	3,00,148
Repair & Maintenance ( Vehicles )	5,09,574
Repair & Maintenance ( Ground )	15,17,731
Repair & Maintenance ( Pipe Line )	7,39,332
Salary & Wages Expenses	2,07,60,950
Stationary Expenses	1,11,287
Store Purchase ( Water )	7,81,672
Tent Expense	6,70,948
Travelling Exp	14,527



मुख्यनगर पालिका अधिकारी  
नगर परिषद गैरतगंज जि. रायसेन



# NAGAR PARISHAD, GAIRATGANJ

TEHSIL GAIRATGANJ DIST. RAISEN (M.P.)

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31/03/2020

Particulars	Amount	Particulars	Amount
<b>Revenue Expenses</b>	<b>167,021,236</b>	<b>Grants</b>	<b>130,793,838</b>
Advertisement Expenses	496,294	14th Finance Commission Performance Grant	3,078,000
Animal Food Expenses	63,500	14th State Finance General Basic	13,010,000
Antyeshthi Sahayata Rashi	30,000	Basic Pay ( Mulbhut)	2,894,000
Anugya Sahayata Rashi	650,000	Export Tax	122,000
Bank Charge	12,957	Mukhya Mantri Sambal Yojana	550,000
Boring Machine Exp	24,000	Octroi Grant	19,911,838
Card Printing Exp	1,505	Sadak Maramat	1,114,000
Cartage Refilling	31,679	Semerji Jalasye Yojna Rashi	82,500,000
Chemical Exp	349,704	Stamp Duty	569,000
Chuna Exp	3,980	State Finance Commission	3,292,000
Cleaning Exp	120,385	Swatch Bharat Mission	300,000
Compensation Exp	609,754	Trade Tax	3,453,000
Digital Signature Exp	19,175	<b>Revenue Income</b>	<b>5,487,381</b>
E- checking	322,562	Bank Interest	255,585
Electricity Expenses	9,383,921	Bazaar Baithki	51,692
E Tender Fees	78,000	Bhawan Anugya Fees	81,713
Firewood Expense	32,837	Bhawan Nirman Shulk	3,140
Fuel & Expenses ( Petrol , Oil & Diesel )	762,278	Bhawan Vikas Shulk	544,440
GPF	392,715	Birth & Death Certificate	2,475
Individual Toilet Contribution	1,126,080	Education Cess(Current)	59,284
Internet & Broadband Expenses	165,869	Education Cess(Previous)	84,683
ISO Certificate Fees	50,000	Export Tax	32,400
Legal & Professional Expenses	469,300	Fines & Penalty	3,650
Loan Installment ( Semri Jalashay Yojna )	1,465,895	Interest on FDR	556,501
Misc. Exp	399,489	Jalkar Vasuli	452,585
Mukhiyamantri Adhu Sarchana	22,791	Kamrakar Upkar Rashi	6,105
Munadi Expense	14,400	Licence Income	2,005
Muram Exp	319,129	Marriage Certificate	400
Newspaper Exp	4,330	Misc. Income	494,177
Painting Exp	57,300	Misc. Income (As Per Bank Statement)	158,700
Photo Copy and Printing Exp	173,005	Nal Connection Fees	49,050
Pipe Purchase	1,195,352	Nal connection Security Deposit	14,700



मुख्यमन्त्र पालिका अधिकारी  
नगर परिषद गैरतगंज जिला रायसेन

-11 96 11-

PMAY - Hitgrahi Payment	18,490,450	Mp State Electronic Board	408,000
Programme and Festival	184,945	Nikye ki vasuli	663
Remuneration A/C	55,000	Noc Certificate Fees	6,400
Rent (JCB)	1,502,873	Other Surcharge	2,067
Repair & Maintenance	82,449	Rashan Card	120
Repair & Maintenance ( Belding work )	285,955	Reverse Entry	414,120
Repair & Maintenance ( Bor Motor )	180,870	RTI Income	472
Repair & Maintenance ( Kuwaa )	20,000	Salary Return	39,936
Repair & Maintenance ( Road & Drain )	300,148	Sale Of Form/Tender Form	51,688
Repair & Maintenance ( Vehicles )	509,574	Samekit Kar Chalu	98,434
Repair & Maintenance ( Ground )	1,517,731	Samekit Kar Pichala	184,473
Repair & Maintenance ( Pipe Line )	739,331.60	Sampati Kar Chalu	173,830
Salary & Wages Expenses	20,381,938	Sampati Kar Pichala	421,544
Stationary Expenses	111,287	Saptik Tank Cleaning Fees	300
Store Purchase ( Water )	781,672	Shop Rent ( Current )	25,768
Tent Expense	670,948	Shop Rent ( Previous )	50,877
Travelling Exp	14,527	Surcharge ( Current )	12,355
Vehicle Insurance Exp	88,976	Surcharge ( Previous )	18,637
Vehicle Rent Exp	157,280	Telecom Tower Noc Certificate Fees	211,796
Water Supply Line ( Mukhya Mantri Payjal Yojana )	99,082,668	Vikas Upkar Chalu	60,145
Water Tanker Supply	2,618,427	Vikas Upkar Pichala	137,307
Wire Purchase	396,000	Water Charges	176,190
		Water Tanker Fees	7,500
		Water Tax ( Current )	75,130
		Water Tax ( Labour )	22,224
		Water Tax ( Previous )	34,120
		Excess of Expenditure over Income	30,740,017
<b>TOTAL</b>	<b>167,021,236</b>	<b>TOTAL</b>	<b>167,021,236</b>

Date: 25.03.2021

Place: Bhopal



For Sanjay Srivastava & Co.,

Chartered Accountants

(CA Sanjay P. Srivastava)

Partner

M. No. 073189

UDIN: 21073189AAAAKKQ7227

*[Signature]*

मुख्यनगर पालिका अधिकारी  
नगर परिषद गैरतगंज जि. रायसेन

# NAGAR PARISHAD, GAIRATGANJ

TEHSIL GAIRATGANJ DIST. RAISEN (M.P.)

## BALANCE SHEET

AS ON 31st MARCH, 2020

Liabilities	Amounts	Amount	Assets	Amounts	Amount
<b>Capital Account</b>		40,262,908	<b>Fixed Assets</b>		15,112,901
Opening balance	44,291,734		CC Road & Drain	10,625,606	
Less: Deficit during the year	30,740,017		Foging Machine Purchase	49,561	
Add: FD Maturity (Previous Year)	26,711,191		Furniture & Fixtures Purchase	382,676	
			Godrej Almaari	73,488	
<b>Current Liabilities</b>		897,422	New Borewell	729,852	
Duties & Taxes			Store Purchase (Cleaning)	257,037	
GST TDS Payable	266,624		Store Purchase (Cooler)	23,500	
Income tax payable	117,719		Store Purchase (Electrical Parts)	1,932,531	
Labour Welfare	318,435		Store Purchase (Motor)	996,150	
Royalty Payable	194,644		Teen set	42,500	
<b>Other Current Liabilities</b>		7,825,576	<b>Current Assets</b>		33,873,005
Security Deposit	5,239,224		Bank Accounts		
Withheld (Retention Money)	2,586,352		Bank of India - 0046	20,000,000	
			Bank of India -2704	1,331,775	
			Central Bank of India - 2880	1,128,855	
			Central Bank of India - 3985	1,782,377	
			Central Bank of India - 6037	610,124	
			ICICI Bank - 0001	1,230,000	
			ICICI Bank - 1824	337,560	
			State bank of India - 0270	1,298,994	
			State Bank of India - 6791	1,161,232	
			State Bank of India - 8197	92,011	
			State Bank of India - 8336	4,900,077	
<b>TOTAL</b>		<b>48,985,906</b>	<b>TOTAL</b>		<b>48,985,906</b>

Date: 25.03.2021

Place: Bhopal



For Sanjay Srivastava & Co.,

Chartered Accountants

*[Signature]*

(CA Sanjay P. Srivastava)

Partner

M. No. 073189

UDIN: 21073189AAAAKQ7227

*[Signature]*  
मुख्यनगर पालिका अधिकारी  
नगर पार्षद गैरतगंज जिला रायसेन