

S R A M & Co.

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**CHARTERED
ACCOUNTANTS**

AUDIT REPORT

TO,
**THE CHIEF MUNICIPAL OFFICER,
NAGAR PARISHAD KARNAWAD,
DIST DEWAS (M. P.)**

AUDIT REPORT OF NAGAR PARISHAD KARNAWAD DIST. DEWAS (M. P.)

We have examined the attached Balance Sheet of **NAGAR PARISHAD KARNAWAD DISTRICT DEWAS (M.P.)** as at **31st March' 2020** and the Income/Expenditures Account Receipt & Payment for the year for the year ended on that date and report that:

Our observation and suggestions are mentioned in the Annexure enclosed

Subject to Annexure

- 1) Pending entry shown in Bank reconciliation statement should be adjusted immediately. Pending entry should be passed in Books immediately.
- 2) We have obtained all the information and explanation, which to the best of our knowledge & belief were necessary for the purpose of audit.
- 2) The Receipt & payment A/c and Income and Expenditure Account referred to in this report are in agreement with the books of account as maintained.
- 3) In our opinion and to the best of our Information and according to the explanations given to us Receipt & Payment A/c and Income and Expenditure Account deal with by this report are true and correct:
 - (a) In so far as it relates to the Balance Sheet of the state of affairs as at **31.03.2020**.
 - (b) In so far as it relates to the Income and Expenditure A/c of the excess of Income over the expenditure of the year Ended on that date.

PLACE : UJJAIN (M.P.)

DATED : 10 AUG 2020

CHARTERED ACCOUNTANT

For- S R A M & Co.
CHARTERED ACCOUNTANTS
PARTNER

NAGAR PARISHAD KARNAWAD
KARNAWAD DIST DEWAS (M.P.)
BALANCE SHEET AS ON 31.03.2020

LIABILITIES	AMOUNT	ASSETS	AMOUNT
FUND	61384204.23	FIXED ASSETS	63905592.32
Op.Bal	59370255.56	Almiraha	67750.00
Add: PMAY Balance	622764.07	Bio Matric Machine	22000.00
ADD: Surplus D.T.Y.	1391184.60	Camera	1050.00
		CCTV Camera	175630.00
DEPOSITS		Cement Chair	16929.00
MPEB	3066.00	Computer	441691.00
		Cooler	16300.00
CURRENT LIABILITIES		Damar Road	12926902.00
Amanat	11371.00	Dam Nirman	3522909.00
CPF	71505.00	Furniture	144020.00
CT	259264.00	Gehrikan	419500.00
Earnest Money	-68200.00	Inventor Battery	103152.00
FBF	49500.00	Kachra Gadi	1043582.00
GPF	10572.00	Kuaa Nirman	990563.95
GST TDS	65395.00	LED	100920.00
HRA	1000.00	Magic	525710.00
Income Tax	165543.00	Manglik Bhawan	190244.00
LWT	135260.00	Material Purchase	268133.00
Professional Tax	31392.00	Motor	400222.00
PF	31935.00	Muktidham Nirman	227378.00
SD	1368951.00	Murmikaran	3761120.00
Withheld	1124820.00	Nala Nirman	1691853.00
		Pani tanki	223011.00
HUNDCO LOAN	9334759.92	PipeLine	2024774.05
		Power Sever	196500.00
		Puliya Nirman	187588.00
		Road Nirman	25002636.06
		Samudayik Bhawan	512852.00
		Submarsible Pump	436472.26
		Tanker	739764.00
		Tin Shed	307076.00
		Toilet Nirman	5897427.00
		Tractor	600600.00
		Tube Well	622757.00
		Water Machine	96576.00
		TDS	4461.00
		CLOSING BAL.	
		Cash	198835.00
		Allahabad Bank, Indore	11000.00
		BOI # 0022	3175739.80
		BOI # 6230	1480719.00
		Bank of India # 10	840000.00
		ICICI # 157	1301043.00
		ICICI BANK # 4438	1139803.00
		SBI # 125272	40809.00
		SBI # 4975	1633429.32
		SBI # 84986	26544.00
		SBI # 923045	222362.71
TOTAL	73980338.15	TOTAL	73980338.15

PLACE : UJJAIN (M.P.)

DATED : 21 AUG 2020

AS PER OUR REPORT ON EVEN DATE

For- S RAM & CO.
CHARTERED ACCOUNTANTS
PARTNER

NAGAR PARISHAD KARNAWAD
KARNAWAD DIST DEWAS (M.P.)
INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31.03.2020

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
ESTABLISHMENT EXP	11067708.00	INTEREST	535318.00
ADVERTISMENT	286668.00		
AUDIT FEES	41300	<u>GRANT RECEIVED</u>	
BANK CHARGES	1398.68	14 th Finanace	9139000.00
CCTV EXP	96000.00	Sambal Yojna	2983000.00
CHAMBER & FITTING	670134.00	Chungi Kshtipurti	11779684.00
CLEANING EXP.	11800.00	Mulbhut Grant	1949000.00
C M JAN KALYAN YOJNA	635000.00	Pradhan Mantri Awas	13650000.00
COMPUTER EXP.	103415.18	Rajya Vitt ayog	1430000.00
COMPUTER WORK	70400.00	Sadak Anurakshan Grant	943000.00
COVID 19 EXP	197249.00	Stamp Duty	358000.00
DIESEL EXP	1151741.00	Other Grant in Aid	873305.00
DIGITAL SIGNATURE EXP	6000.00		43104989.00
DPR EXP	198420.00	<u>TAX INCOME</u>	
ELECTION EXP	323518.00	Education Upkar	33165.00
ELECTRICAL EXP.	1388452.00	Education Upkar Arrear	26177.00
ELECTRICBILL	634941.00	Nagriya Upkar Arrear	37459.00
E TENDER EXP	56400.00	Nagriya Upkar	28237.00
FESTIVAL EXP.	221430.00	Samekit Kar Arrear	246346.00
FEBRICATION WORK EXP	16560.00	Samekit Kar	91926.00
GADI BHADA	80000.00	Sampatti Kar Arrear	222800.00
HAR FOOL EXP	24800.00	Sampatti Kar	133297.00
INSURANCE	17990.00	Water Tax Arrear	293030.00
JAL PARIVAHAN EXP	2412728.00	Water Tax	110470.00
JAL PRADAY	3719903.00		1222907.00
J C B EXP	95195.00	<u>OTHER INCOME</u>	
LEGAL EXP.	80400.00	AIRTEL TOWER PERMISSION	19194.00
MUSTAR PAYMENT	264743.00	BAZAR BETHAK	19365.00
MRAT PASHU EXP	22350.00	BHU BHATAK	4935.00
MRATUDEY SAHAYATA	42800.00	CHEQUE RETURENDRED	120.00
MURAMIKARAN EXP	28800.00	MISC. INCOME	118712.00
NATIONAL FESTIVAL	39150.00	NAL CONECTION	15000.00
NURSURY EXP	98700.00	NAMANTARAN	201820.00
OTHER EXP	9870.00	PANNI TENKER	31850.00
PAINTING EXP	70990.00		410996.00
EPF EMPLOYER CONTRIBUTION	165875.00		
PHOTOCOPY EXP	64610.00		
PLANTATION EXP.	26320.00		
P M AWAS YOJNA	13056600.00		
POL	9700.00		
PRINTING EXP	58630.00		
REPAIR & MAINTENANCE EXP.	813055.00		
STATIONERY EXP.	85050.00		
STREET LIGHT EXP	1355434.00		
SWALPAHAR	93310.00		
SWATCHHTA SURVEKSHAN	1435448.00		
SWATCHHTA MISSION EXP	793118.00		
TANKER REPAIR EXP.	177533.00		
TENT HOUSE EXP	98600.00		
TOILET EXP	3000.00		



PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
UNIFORM PURCHSE	116933.00		
VEHICLE HIRING EXP	123328.00		
VEHICLE REPAIR EXP	274989.00		
WATER EXP	79335.00		
YATRA BATT	15200.00		
SAMBAL YOJNA EXP	850003.54		
 SURPLUS D.T.Y.	 1391184.60		
 TOTAL	 <u>45274210.00</u>	 TOTAL	 <u>45274210.00</u>

PLACE : UJJAIN (M.P.)

AS PER OUR REPORT ON EVEN DATE

DATED : 21 AUG 2020

For- S RAM & Co.
 CHARTERED ACCOUNTANT
 PARTNER

NAGAR PARISHAD KARNAWAD
KARNAWAD DIST DEWAS (M.P.)

RECEIPTS & PAYMENTS A/C FOR THE YEAR ENDED ON 31.03.2020

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
<u>OPENING BAL.</u>		ESTABLISHMENT EXP	11067708.00
Cash	198652.00	ADVERTISMENT	286668.00
Bank of India # 10	840000.00	AUDIT FEES	41300
BOI # 0022	3410289.90	BANK CHARGES	1398.68
BOI # 6230	1428877.00	CCTV EXP	96000.00
ICICI # 157	11966021.00	CHAMBER & FITTING	670134.00
SBI # 125272	40809.00	CLEANING EXP.	11800.00
SBI #4975	494465.80	C M JAN KALYAN YOJNA	635000.00
SBI # 84986	25493.00	COMPUTER EXP.	103415.18
	18404607.70	COMPUTER WORK	70400.00
		COVID 19 EXP	197249.00
INTEREST	535318.00	DIESEL EXP	1151741.00
		DIGITAL SIGNATURE EXP	6000.00
<u>GRANT RECEIVED</u>		DPR EXP	198420.00
14 th Finanace	9139000.00	ELECTION EXP	323518.00
Sambal Yojna	2983000.00	ELECTRICAL EXP.	1388452.00
Chungi Kshtipurti	11779684.00	ELECTRICBILL	634941.00
Mulbhut Grant	1949000.00	E TENDER EXP	56400.00
Pradhan Mantri Awas	13650000.00	FESTIVAL EXP.	221430.00
Rajya Vitt ayog	1430000.00	FEBRICATION WORK EXP	16560.00
Sadak Anurakshan Grant	943000.00	GADI BHADA	80000.00
Stamp Duty	358000.00	HAR FOOL EXP	24800.00
Other Grant in Aid	873305.00	INSURANCE	17990.00
	43104989.00	JAL PARIVAHAN EXP	2412728.00
<u>TAX INCOME</u>		JAL PRADAY	3719903.00
Education Upkar	33165.00	J C B EXP	95195.00
Education Upkar Arrear	26177.00	LEGAL EXP.	80400.00
Nagriya Upkar Arrear	37459.00	MUSTAR PAYMENT	264743.00
Nagriya Upkar	28237.00	MRAT PASHU EXP	22350.00
Samekit Kar Arrear	246346.00	MRATUDEY SAHAYATA	42800.00
Samekit Kar	91926.00	MURAMIKARAN EXP	28800.00
Sampatti Kar Arrear	222800.00	NATIONAL FESTIVAL	39150.00
Sampatti Kar	133297.00	NURSURY EXP	98700.00
Water Tax Arrear	293030.00	OTHER EXP	9870.00
Water Tax	110470.00	PAINTING EXP	70990.00
	1222907.00	EPF EMPLOYER CONTRIBUTION	165875.00
<u>OTHER INCOME</u>		PHOTOCOPY EXP	64610.00
AIRTEL TOWER PERMIS	19194.00	PLANTATION EXP.	26320.00
BAZAR BETHAK	19365.00	P M AWAS YOJNA	13056600.00
BHU BHATAK	4935.00	POL	9700.00
CHEQUE RETURENDRE	120.00	PRINTING EXP	58630.00
MISC. INCOME	118712.00	REPAIR & MAINTENANCE EXP.	813055.00
NAL CONECTION	15000.00	STATIONERY EXP.	85050.00
NAMANTARAN	201820.00	STREET LIGHT EXP	1355434.00
PANNI TENKER	31850.00	SWALPAHAR	93310.00
	410996.00	SWATCHHTA SURVEKSHAN	1435448.00
		SWATCHHTA MISSION EXP	793118.00
		TANKER REPAIR EXP.	177533.00
		TENT HOUSE EXP	98600.00



PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
<u>CURRENT LIABILITIES</u>		TOILET EXP	3000.00
Amanat	3000.00	UNIFORM PURCHASE	116933.00
FBF	26000.00	VEHICLE HIRING EXP	123328.00
GPF	20672.00	VEHICLE REPAIR EXP	274989.00
GST TDS	65395.00	WATER EXP	79335.00
Income Tax	391354.00	YATRA BATT	15200.00
LWT	76092.00	SAMBAL YOJNA EXP	850003.54
Professional Tax	1456.00		
S.D.	504350.00	<u>FIXED ASSETS</u>	
	1088319.00	Almiraha	51750.00
OPENING BALANCE OF PMAY	622764.07	CCTV Camera	175630.00
		Computer	209128.00
		Damar Road	4508182.00
		Dam Nirman	748151.00
		Furniture	42980.00
		Invertor & Battery	46652.00
		Kachra Gadi	394120.00
		Manglik Bhawan	190244.00
		Nala Nirman	533738.00
		Pani tanki	178284.00
		Pipe Line	287325.00
		Puliya Nirman	98141.00
		CC Road	1795269.00
		Submarsible Pump	201530.00
		Tanker	99700.00
		Tin Shed	119959.00
		Toilet Nirman	69671.00
		Toilet Nirman	403500.00
		Tube Well	46838.00
			10200792.00
		HUNDCO LOAN PAYMENT	353228.54
		<u>CURRENT LIABILITIES PAID</u>	
		GPF	10100.00
		Income Tax	299538.00
		SD	572932.00
			882570.00
		<u>CLOSING BAL.</u>	
		Cash	198835.00
		Allahabad Bank, Indore	11000.00
		BOI # 0022	3175739.80
		BOI # 6230	1480719.00
		Bank of India # 10	840000.00
		ICICI # 157	1301043.00
		ICICI BANK # 4438	1139803.00
		SBI # 125272	40809.00
		SBI # 4975	1633429.32
		SBI # 84986	26544.00
		SBI # 923045	222362.71
			10070284.83
TOTAL	<u>65389900.77</u>	TOTAL	<u>65389900.77</u>

PLACE : UJJAIN (M.P.)

DATED : 21 AUG 2020

AS PER OUR REPORT ON EVEN DATE

For- S RAM & Co.
 CHARTERED ACCOUNTANTS
 PARTNER

ANNEXURE "B"

REVISED ABSTRACT SHEET FOR REPORTING ON AUDIT PARAS FOR FINANCIAL YEAR 2019-20

Name of ULB : NAGAR PARISHAD KARNAVAD DIST. DEWAS

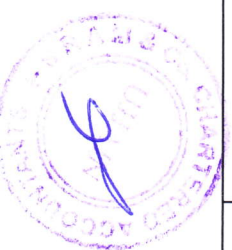
Name of Auditor : S R A M & Co., Chartered Accountant

Sr. No.	Parameters	S.No.	Description	Observation in Brief	Suggestions
1	AUDIT OF REVENUE	(i)	The auditor is responsible for of revenue from various sources.	Revenue receipt checked as Nagar Parishad put up to us.	Receipts amount found correct.
		(ii)	He is also responsible to check the revenue receipts from the counterfiles of receipt books and verify that the money received is duly deposited in respective bank account.	Some time the collected amount were not deposited in same day or next day, same was deposited in bank 2nd or 3rd day.	Amount of receipts deposited on the same day or next day.
		(iii)	Percentage of revenue collection increase/decrease in various heads in property tax, Samakit Kar, Shiksha Upakar Nagariya Vikasa Upkar and other tax, compared to previous year shall be part of report	The same was show in annexure "C"	Growth of recovery of taxes is good and appreciable, but over all recovery is unsatisfactory.
		(iv)	Dealy beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO	It is conform by us and same was found correct,same was knowledge in CMO.	Rigth now such banks collect daily collection in evening hours, so CMO open bank account in bank.
		(v)	The entries is cash book shall be verified	Checked and verified by us.	It is to suggest the amount of receipt entered in cash book properly
		(vi)	The auditor shall specifically mention in the report, the revenue recovery against the quarterly and monthly targets. Any lapses is revenue recovery shall be part of the report.	During the audit it is observed that there is no monthly and quarterly revenue recovery target is available from the nagar Parishad.	It is to suggest that monthly and quarterly recovery target is to fixed for staff and give reward \ incentive for his achievement of target.

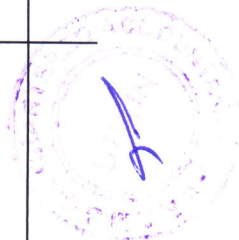




5	AUDIT OF TENDERS/BIDS					
		(ii)	It shall be ensured that proper records of FDR's are maintained and all renewals are timely done.	Proper records for the same are maintained but renewals are timely done.		
		(iii)	The cases where FDR's/TDR's are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO.	No, any case found during the audit		
		(iv)	Interest earned on FDR/TDR shall be verified from entries in the cash book.	All such entries were duly verified from cash book.		It is to suggest that Yearly Interest certificate collect from respective bank and entered the amount of interest in cash book
		(i)	The auditor is responsible for audit of all tenders/bids invited by the ULB's.	All the tenders/bids invited by the ULB's have been audited by us.		
		(ii)	He Shall check whether competitive tendering procedures are followed for all bids.	competitive tendering procedures were followed for all the bids.		
		(iii)	He shall verify the receipts of tender fee/bid processing guarantee both during the construction and maintenance period.	The receipts of tender fee/bids processing fees\ performance guarantee both during the construction & maintenance period were duly verified by us.		
		(iv)	The bank guarantees, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing bank.	No, any case found during the audit		
		(v)	The conditions of BG's shall also be verified any BG with any such conditions which is against the interest of the ULB shall be verified and brought to the notice of Commissioner/CMO.	No, such case was noticed.		



		(vi)	The case of extension of BG's shall be brought to the notice of Commissioner/CMO proper guidance to extend the BG's shall also be given to ULB.s.	All the contact closures were verified	
6	<u>AUDIT OF GRANT & LOAN</u>	(i)	The auditor is responsible for audit of grant by Central Government and its utilization.	We have audited the grant given by Central Government & State Government.	
		(ii)	He is responsible for audit of grant received from State Government and its Utilization.	They all were appropriate recorded & utilized as per the rules & regulations made from Urban local bodies.	
		(iii)	He shall perform and loans provided for physical infrastructure and is Utilizations During this auditor shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan has generated the decided revenue or not. He shall also comment on the possible reasons for not generation of revenue.	No such loan taken by Nagar Parishad	
		(iv)	The auditor shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure and from one scheme/project to another.	No any case found during the audit.	
7	<u>INCIDENCES RELATING TO DIVERSION OF FUNDS FROM CAPITAL RECEIPTS/GRANT/LOANS TO REVENUE NATURE EXPENDITURE AND FROM ONE SCHEME/PROJECT TO ANOTHER</u>				
8	<u>ANY OTHER</u>	a)	Percentage of Revenue Expenditure, (Establishment Salary,	96.93%	



REVISED ABSTRACT SHEET FOR REPORTING ON AUDIT PARAS FOR FINANCIAL YEAR 2019-20

Name of ULB : NAGAR PARISHAD KARNAVAD DIST. DEWAS
Name of Auditor : S R A M & Co., Chartered Accountant

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
1	Audit of Revenue			
	राजस्व कर वसूली			
		Receipts in Rs.		
		Year 2018-19	Year 2019-20	% of Growth
(i)	सम्पत्तिकर	151369.00	356097.00	135.25
(ii)	समेकित कर	181165.00	338272.00	86.72
(iii)	नगरीय विकास उपकर	43603.00	63636.00	45.94
(iv)	शिक्षा उपकर	30360.00	33165.00	9.24
	कुल योग	406497.00	791170.00	277.15
	गैर राजस्व वसूली			
(i)	भवन भूमि किराया	0.00	0.00	#DIV/0!
(ii)	जल उपभोक्ता प्रभार	54685.00	403500.00	637.86
(iii)	टोस अपशिष्ट प्रबंधन	0.00	0.00	#DIV/0!
(iv)	अन्य कर/शुल्क	1302194.82	410996.00	-68.44
	कुल योग	1356879.82	814496.00	-39.97
	महायोग	1763376.82	1605666.00	-8.94
2	Audit of Expenditure	The voucher files are properly maintained by nagar parishad and the expenditure made are properly sanctioned.	In some of the instances tax rates are not properly charged by the parishad, further due to totalling errors in the bills excess payment has been observed.	The municipality should cut out the worthless expenditures like over advertisements in newspaper than the occasion demands & Conveyance by public transport should be encouraged.
3	Audit of Book Keeping	The nagar parishad has properly maintained books of accounts, and records related to daily transactions.	The municipality is following cash basis of accounting which is not prescribed as per MP/MAM guidelines.	Double entry system accounting system should be adopted by the municipality.



4	Audit of FDR	Nagar Parishad has made investment in FDR	Interest Certificates from bank should be collected in order record correct interest amount for the year.	Separate Register for FDR should be maintained mentioning the due date of each FDR.
5	Audit of Tenders/Bids	Competative Tendering procedures are followed by nagar parishad.	While vouching the Tender/Bids files it was observed that the evidence proofs such as PAN card, Firm Registration Certificate, Tax Returns of the assessee were not self-certified nor certified by	Income Evidence Proof & other documents should be accepted which are certified by the Chartered Accountant, so that authenticity can verified.
6	Audit of Grants & Loans	The records related to grants receipts and payments are properly maintained by nagar parishad.	The grants received by nagar parishad is through proper channel and the payments are made by the municipality for the purpose for which the same is provided by	Municipality should enquire on timely basis for clarifying the head under which the grants are provided by the government.
7	Any diversion of funds from Capital receipts/ Grants/ Loans to Revenue Nature Expenditure and from one scheme/ project to another	We didn't came across any such diversion of fund.	We didn't came across any such diversion of fund.	We didn't came across any such diversion of fund.
8	Any Other			
	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.	Revenue receipts as mentioned Rs. 45274210/- & Revenue Exp. as mentioned Rs. 43883025.40/- Therefore percentage as required = 96.93% $(43883025.4/45274210)*100$	The revenue expenditure of the nagar parishad as compared to the revenue receipts seems to be tremendously high.	The nagarparishad should concentrate on more revenue generation so as to fulfill its excessive revenue expenditure and will not have to excessively rely on compensations and grants from government.
	b) Percentage of Capital Expenditure with respect to Total Expenditure	Capital Expenditure Incurred Rs 10200792/- & Total Expenditure Incurred Rs 54083817.4/- Therefore percentage as required = 18.86% $(10200792/54083817.4)*100$	Capital Expenditure work is in progress	Nil

Seal & Signature of Auditor

Dr. S RAM
CHARTERED ACCOUNTANT

Nagar Palika Parishad, Karnawad

ICICI # 157

BALANCE AS PER BANK 10679748.00

ADD : AMOUNT DR. IN BANK NOT IN BOOKS

DATE	AMOUNT	
14.06.2017	50.00	50.00

ADD : OP. BAL. DIFF. 1286223.00

BALANCE AS PER CASH BOOK 11966021.00

BANK OF INDIA # 6230

BALANCE AS PER BANK 1533987.00

LESS : INTEREST STILL TO BE ENTERED IN CASH BOOK

DATE	AMOUNT	
08.05.17	6660.00	
08.08.17	7776.00	
09.11.17	7118.00	21554.00

LESS : OP. BAL. DIFF. 83556.00

BALANCE AS PER CASH BOOK 1428877.00

STATE BANK OF INDIA # 125272

BALANCE AS PER BANK 40746.50

ADD : AMOUNT CR. IN BANK NOT DR. IN BOOKS

DATE	AMOUNT	
30.06.18	62.00	62.00

ADD : OP. BAL. DIFF. 0.50

BALANCE AS PER CASH BOOK 40809.00

BANK # 1

BALANCE AS PER BANK 25493.00

BALANCE AS PER CASH BOOK 25493.00



Nagar Palika Parishad, Karnawad
BANK OF INDIA # 0022

BALANCE AS PER BANK 683056.63

ADD : OP. BAL. DIFF. 2023091.48

UNCLEARD CHEQUE	-100.00
UNCLEARD CHEQUE	-1900.00
UNCLEARD CHEQUE	-7600.00
CLEARED CHEQUE	-677718.00
CLEARED CHEQUE	-30500.00
CLEARED CHEQUE	-1900.00

ADD: BANK CHARGES STILL TO BE ENTERED IN CASH BOOK

DATE	AMOUNT
27.04.17	230
06.05.17	57.50
06.05.17	17.25
12.05.17	2.30
03.07.17	12.98
26.07.17	2.36
02.08.17	17.70
17.11.17	17.70
	357.79

LESS: CHEQUE ISSUED BUT NOT PRESENT YET

DATE	AMOUNT
25.04.17	850.00
28.04.17	1020.00
01.08.17	12752.00
	14622.00

ADD: AMOUNT Dr IN BANK BUT NOT IN CASH BOOK

DATE	AMOUNT
08.06.17	4297.00
	4297.00

ADD: AMOUNT DEPOSIT IN BANK BUT NOT CLEARED YET

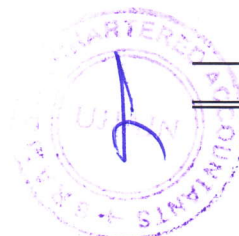
DATE	AMOUNT
22.05.17	285.00
	285.00

LESS: AMOUNT CR IN BANK BUT NOT IN CASH BOOK DATED 01.01.18 770.00

LESS : EXCESS CR. IN BANK BUT LESS DR. IN BOOKS 26.07.18	120.00
	5000.00
	2.00
	2.00
	5124.00

BALANCE AS PER CASH BOOK

3410289.90



NAGAR PARISHAD, KARNAWAD, DIST., DEWAS

STATEMENT OF CASHFLOW

(As at 31 March 2020)

Particulars	Current year (Rs.)		Previous Year (Rs.)	
[A] Cash Flows from Operating Activities				
Gross Surplus Over Expenditure		13,91,184.60		1,94,85,669.03
Add: Adjustments For				
Depreciation	-	-	-	-
Transfer To municipal fund	6,22,764.07	6,22,764.07	-	-
Interest And Finance Expenses	-	-	-	-
Less: Adjustments For				
Profit On Disposal Of Assets	-	-	-	-
Net Of Adjustments Made To Municipal Funds	-	-	-	-
Investment Income	-	-	-	-
Interest Income Received	5,35,318.00	5,35,318.00	5,34,378.00	5,34,378.00
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		14,78,630.67		1,89,51,291.03
Changes In Current Assets And Current Liabilities				
(Increase)/Decrease In Sundry Debtors	-	-	-	-
(Increase)/Decrease In Stock In Hand	-	-	-	-
(Increase)/Decrease In Prepaid Expenses	-	-	-	-
(Increase)/Decrease In Other Current Assets	-	-	18,50,000.00	18,50,000.00
(Decrease)/Increase In Deposits Received	-	-	-	-
(Decrease)/Increase In Deposits Work	-	-	-	-
(Decrease)/Increase In Other Current Liabilities	2,05,749.00	2,05,749.00	8,52,041.00	8,52,041.00
(Decrease)/Increase In Provisions	-	2,05,749.00	-	8,52,041.00
Extra ordinary items (please specify)	-	-	-	-
Net Cash Generated from / (Used In) Operating Activities [A]		16,84,379.67		2,16,53,332.03
[B] Cash Flows from Investing Activities				
Purchase Of Fixed Assets And Cwip	(1,02,00,792.00)	-	(2,00,48,070.26)	-
(Increase)/Decrease In Special Funds/ Grants	-	-	-	-
(Increase)/Decrease In Earmarked Funds	-	-	-	-
(Increase)/Decrease In Reserve ' Grant Against Fixed	-	-	-	-
(Purchase) Of Investments	-	(1,02,00,792.00)	-	(2,00,48,070.26)
Add:				
Proceeds From Disposal Of Assets	-	-	-	-
Proceeds From Disposal Of Investments	-	-	-	-
Investment Income Received	-	-	-	-
Interest Income Received	5,35,318.00	5,35,318.00	5,34,378.00	5,34,378.00
Net cash generated from/(used in) Investing activities [B]		(96,65,474.00)		(1,95,13,692.26)
[C] Cash flows from Financing Activities				
Add:				
Loans From Banks/Others Received/ (Repaid)	(3,53,228.54)	(3,53,228.54)	30,64,246.00	30,64,246.00
Less:				
Interest & Finance Expenses	-	-	-	-
Net Cash Generated From/(Used In) Financing Activities [C]		(3,53,228.54)		30,64,246.00
Net Increase / (Decrease) In Cash And Cash Equivalents (A+B+C)		(83,34,322.87)		52,03,885.77
Cash And Cash Equivalent At Beginning Of The Period		1,84,04,607.70		1,32,00,721.93
Cash and cash equivalent at end of the period		1,00,70,284.83		1,84,04,607.70
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:				
Cash balances	1,98,835.00		1,98,652.00	
Bank balances	98,71,449.83		1,82,05,955.70	
Total Of The Breakup Of Cash And Cash Equivalents	1,00,70,284.83		1,84,04,607.70	

