

# कार्यालय नगर परिषद लखनादौन जिला-सिवनी (म.प्र.)

Email- cmolakhnadoan@mpurban.gov.in, cmo.lakh@gmail.com, Phone- 07690-240139

क्र. 66 / न.परि. / 2021

लखनादौन दिनांक 24/06/2021

प्रति,

आयुक्त महोदय,  
नगरीय प्रशासन एवं विकास  
म.प्र. भोपाल।



विषय :- कारण बताओं सूचना पत्र के संबंध।

संदर्भ :- आपका पत्र क्रमांक/ऑडिट/शा-4(क)/265/9651 भोपाल दिनांक 16/06/2021

महोदय जी,


उपरोक्त विषयांतर्गत संदर्भित पत्र के संबंध में सादर निवेदन है कि नगर परिषद लखनादौन जिला-सिवनी के लेखाओं की संपरीक्षा चार्टर्ड अकाउंटेंट के द्वारा करायी जाकर सी0एम0 ऑडिट रिपोर्ट में विलम्ब होने के संबंध में कारण बताओं सूचना पत्र का श्रीमान् द्वारा जबाब चाहा गया है। लेख है कि नगर परिषद लखनादौन जिला-सिवनी अंतर्गत वित्तीय वर्ष 2019-20 के लेखाओं की संपरीक्षा चार्टर्ड अकाउंटेंट के माध्यम से करायी जाकर कार्यालय पत्र क्रमांक 52/ले.शा./न.परि./2021 लखनादौन दिनांक 11/06/2021 को भारतीय डाकघर लखनादौन में स्पीड पोस्ट के माध्यम से श्रीमान् संयुक्त संचालक, नगरीय प्रशासन एवं विकास जबलपुर संभाग जबलपुर की ओर प्रेषित की गई है।

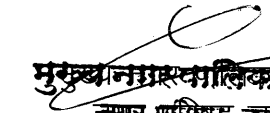
अतः वित्तीय वर्ष 2019-20 लेखाओं की संपरीक्षा की सी0एम0 ऑडिट रिपोर्ट श्रीमान् की ओर सादर प्रेषित है। सी0एम0 ऑडिट रिपोर्ट श्रीमान् की ओर प्रेषित करने में विलम्ब हुआ है उसके लिए मैं क्षमा प्रार्थी हूं। उक्त कृत्य की पुनरावृत्ति भविष्य में मेरे द्वारा नहीं की जावेगी।

संलग्न :- सी0एम0 ऑडिट रिपोर्ट।

पृ.क्र. 66 / न.परि. / 2021  
प्रतिलिपि :-

1. संयुक्त संचालक, नगरीय प्रशासन एवं विकास म.प्र. भोपाल की ओर सादर सूचनार्थ प्रेषित।

  
मुख्य नगरपालिका अधिकारी  
नगर परिषद लखनादौन  
जिला-सिवनी (म.प्र.)  
लखनादौन दिनांक 24/06/2021

  
मुख्य नगरपालिका अधिकारी  
नगर परिषद लखनादौन  
जिला-सिवनी (म.प्र.)

कार्यालय नगर परिषद लखनादौन जिला-सिवनी (म.प्र.)  
OFFICE OF NAGAR PARISHAD LAKHNADON DIST. SEONI (M.P.)

Email :-  
cmolakhnadoan@mpurban.gov.in  
cmo.lakh@gmail.com  
Phone No.- 07690-240139  
Website : www.nplakhnadoan.com

क्र. ५२/ले.शा./न.परि./2021

लखनादौन, दिनांक 11/06/2021

प्रति,

संयुक्त सचालक महोदय,  
नगरीय प्रशासन एवं विकास  
जबलपुर संभाग जबलपुर



विषय :- नगरीय निकायों के लेखाओं की संपरीक्षा चार्टर्ड अकाउंटेंट के द्वारा कराये जाने के संबंध में।

संदर्भ :- आपका पत्र क्रमांक/आडिट बजट/शा-4(क)/265/9144 भोपाल दिनांक 04/06/2021

—00—

उपरोक्त विषयांतर्गत संदर्भित पत्र के परिपालन में लेख है कि नगर परिषद लखनादौन जिला-सिवनी (म.प्र.) अंतर्गत वित्तीय वर्ष 2019-20 के लेखाओं की संपरीक्षा चार्टर्ड अकाउंटेंट से माध्यम से पूर्ण करायी जाकर सी0ए0 ऑडिट रिपोर्ट आपकी ओर सादर प्रेषित है।

संलग्न :- सी0ए0 ऑडिट रिपोर्ट।

मुख्य नगर पालिका अधिकारी  
नगर परिषद लखनादौन  
जिला-सिवनी (म.प्र.)

पृ.क्र...../ले.शा./न.परि./2021  
प्रतिलिपि :-

लखनादौन दिनांक 11/06/2021

1. अपर आयुक्त महोदय, नगरीय प्रशासन एवं विकास म.प्र. भोपाल की ओर सादर सूचनार्थ प्रेषित।

मुख्य नगर पालिका अधिकारी  
नगर परिषद लखनादौन  
जिला-सिवनी (म.प्र.)

RI628453669IN IVR:8273628453669  
RL LAKHNADON S.O (460886)  
Counter No:2,11/06/2021,12:30  
To:SANJYUKT SANCH, JGA BUILDING NAG  
PIN:462001, Bhopal G.P.O.  
From:NAGAR PRISAD ,LAKHNADON  
Wt:62gms  
Amt:37.00(Cash)  
<Track on www.indiapost.gov.in>



**V S K & COMPANY**  
CHARTERED ACCOUNTANTS

Br. Office 155/3A, Near Bank of Baroda, Shartri Bridge,,  
Jabalpur (M.P.) - 482002, Tel.: 0761-4017733(O)  
e-mail: [prateekagarwal\\_ca@yahoo.co.in](mailto:prateekagarwal_ca@yahoo.co.in)

CA. Pratiek Agrawal

B.Com., FCA

Partner

93005-11933

**Independent Auditors' Report**

**TO,  
THE CHIEF MUNICIPAL OFFICER,  
THE MEMBERS OF NAGAR PARISHAD,  
LAKHNADOAN NAGAR PARISHAD,**

**Report on the Financial Statements**

We have audited the accompanying Financial Statements of **LAKHNADOAN NAGAR PARISHAD** ("the ULB"), which comprise the Statement of Receipts and Payments Accounts, the Income & Expenditure for the period from 01.04.2019 to 31.03.2020, and a summary of significant accounting policies and other explanatory information.

**Management's Responsibility for the Financial Statements**

The Management of Municipal Corporation is responsible for the matters in Madhya Pradesh Municipal Accounting Manual ("MPMAM") and The Madhya Pradesh Municipal Corporation Act, 1956 ("the Act") with respect to the preparation of these financial Statements that give a true and fair view of the financial position, financial performance and cash flow of the ULB in accordance with the accounting principles, including the Accounting Standards specified under Madhya Pradesh Municipal Accounting Manual. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act and Manual for safeguarding of the assets of the ULB and for preventing and detecting the 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 internal financial control, 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 have taken into account the provisions of the Act and MPMAM, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Madhya Pradesh Accounts Audit Manual and as per scope of work under assignment.

We conducted our audit in accordance with the Standards on Auditing specified under Madhya Pradesh Accounts Audit Manual. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial Statements are free from material mis-statement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or



**V S K & COMPANY**  
CHARTERED ACCOUNTANTS

Br. Office 155/3A, Near Bank of Baroda, Shartri Bridge,,  
Jabalpur (M.P.) - 482002, Tel.: 0761-4017733(O)  
e-mail: [prateekagarwal\\_ca@yahoo.co.in](mailto:prateekagarwal_ca@yahoo.co.in)

CA. Pratiek Agrawal

B.Com., FCA

Partner

93005-11933

error. In making those risk assessments, the auditor considers internal financial control relevant to the ULB's preparation of the Financial Statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes valuating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by ULB's Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements, and deviation, if any attached with this report (As per annexure A)

**Opinion**

Subject to the specific audit observation, In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required by the MPMAM in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

- a) In the case of the Balance Sheet, of the state of affairs of the ULB as at March 31, 2020;
- b) In the case of the Statement of Income & Expenditure Account, of the Surplus of excess of income over expenditure for the year ended on that date; and

**Report on other Legal and Regulatory Requirements**

As required by Madhya Pradesh Accounts Audit Manual and the letter of Directorate, Urban Administration & Development vide letter no. 2693/Audit/Finance/2019-20/2020 dated 09/02/2021, and the records/documents produced before us, our opinion are as under:

**1. Audit of Revenue**

- i) We have test checked receipts with vouchers and Bank Statements on random basis with the cashbook and found appropriate except in the cases which were specifically mention in the audit report.
- ii) We have observed that there is no proper booking of Bank Interest as appearing in Credit side in bank accounts in Income Statement due to which income statement is understated.
- iii) We found that daily collections are deposited on the same day i.e. within 24 Hrs except in the cases of where banks are closed.
- iv) We have not been provided with monthly/quarterly targets of revenues receipts, however we have been provided Annual Budgeted Targets for the year under audit.
- v) As informed to us that Lakhnadoan Nagar Parishad does not have any FDRs/ Investments.



**V S K & COMPANY**  
CHARTERED ACCOUNTANTS

Br. Office 155/3A, Near Bank of Baroda, Shartri Bridge,,  
Jabalpur (M.P.) - 482002, Tel.: 0761-4017733(O)  
e-mail: [prateekagarwal\\_ca@yahoo.co.in](mailto:prateekagarwal_ca@yahoo.co.in)

**CA. Pratiek Agrawal**

B.Com., FCA

Partner

93005-11933

**2. Audit of Expenditure**

- i) We have checked the expenditure on the test check basis and found appropriate except in the cases which were specifically mention in the audit report.
- ii) We were not provided with salary register / sheet because of which we are unable to comment upon the appropriateness of Salary Figures, Moreover we are also unable to comment upon the TDS applicability on the same.
- iii) We checked the Vouchers and duly verified from the Entries in Cash Books and found it correct.
- iv) We have checked monthly expenditures with the manual cash book and found it correct.
- v) Grant registers were appropriately prepared and was found in order with signature and seal of CMO and Accountant.
- vi) We verified the expenditure and found that they are generally in accordance with the guidelines, directives, acts and rules issued by Government of India / State Government.
- vii) No such case is noticed where the fund of the ULB has been mis-utilised, moreover on random check we did not noticed any mis-utilisation of financial limits of the sanctioning authority.
- viii) We verified scheme and project wise Utilization certificates and found it correct and tallied with Income and Expenditure Account and creation of fixed assets.

**3. Audit of Book Keeping**

- i) We have observed that CGST and SGST amounting Rs. 2,73,144.00 and 2,80,336.00 are inappropriately shown in statement as produced before us by the entity. As Per Goods and Services Tax, CGST and SGST should be Equal as well as it Should be Part of Current Liability.
- ii) As per Goods & Services Act, CGST and SGST should be equal amount as well as ITC on expenses (For Example: Gst on Audit Fees ) shall be Properly claimed (if applicable) . However we found that ITC has not been claimed by the Entity as well as CGST and SGST amount not bifurcated properly, Due to Which there is more utilisation of cash amount while Paying the outward Liability at the time of filing the GST return. Moreover, GST Reconciliation with GSTR 2A statement is also not Prepared.



**V S K & COMPANY**  
C H A R T E R E D   A C C O U N T A N T S


Br. Office 155/3A, Near Bank of Baroda, Shartri Bridge.,  
Jabalpur (M.P.) - 482002, Tel.: 0761-4017733(O)  
e-mail: prateekagarwal\_ca@yahoo.co.in

**CA. Pratiek Agrawal**

B.Com., FCA

Partner

93005-11933

- iii) We checked the Books of Accounts (Cashbooks were produce before us which include Main Cashbook, Peyjal Cashbook, Sarv Siksha Cashbook, Karmkar Mandal Cashbook, Sambal cashbook, VRGA cashbook, UISSMT cashbook, PM Awasyojna cahbook, CM Payjalyojna cash book, CM Adhosanrachna cashbook, Parishad parivar sahayta cashbook, Chungikar cashbook, Mulbhut Suvidha cashbook, Yatrikar cashbook, Swachbharat cashbook,, Swarnjayanti cashbook ) all cashbook were updated for the year end till 31.03.2020.
- iv) We verified that all the Cashbook and Stores Register are maintained as per applicable Accounting rules.
- v) Advance Register is not maintained at Lakhnadoan Nagar Parishad.
- vi) The Bank Reconciliation Statement of all the Banks as on 31.03.2020 was not provided to us.  
**Refer Annexure 'A'**
- vii) Fixed Assets Register is not made available to us during the course of the Audit.
4. Audit of Fixed Deposit Receipts:
- i) As per the written representation given to us by the Lakhnadoan Nagar Parishad and also found by us that there were no Fixed Deposits.
5. Audit of Tenders/ Bids:
- i) We have test checked the tender/bids files and found that the process have been properly followed and was as per the rules. However the separate Tender Register were not maintained by the Lakhnadoan Nagar Parishad.
- ii) We have test checked the Contractor's files and found that the tender fee / bid processing fee are received and security deposit is deducted from the running bills during construction and maintenance period.
- iii) We found that the Lakhnadoan Nagar Parishad is not taking strict action against delay in completion of work or slow process in work.
- 

**V S K & COMPANY**  
CHARTERED ACCOUNTANTS

Br. Office 155/3A, Near Bank of Baroda, Shartri Bridge,,  
Jabalpur (M.P.) - 482002, Tel.: 0761-4017733(O)  
e-mail: [prateekagarwal\\_ca@yahoo.co.in](mailto:prateekagarwal_ca@yahoo.co.in)

**CA. Pratiek Agrawal**

B.Com., FCA

Partner

93005-11933

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

- i) We have checked and verified the Grants received from Central Government from the Bank Statements and its Utilization with the Lakhnadoan Nagar Parishad cashbook and found to be correct.
- ii) We have checked and verified the Grants received from State Government from the Bank Statements and its Utilization with the Lakhnadoan Nagar Parishad cashbook and found to be correct.
- iii) During audit we found two loan accounts CM Adhosanrachna and CM Payjal, repayments of these loans accounts are being made on timely basis. Interest on these loans have not been grouped in expense head because of this Expense Side is understated.
- iv) We have checked and verified that no loans / capital receipts / grants etc. are diverted to any revenue expenditure.

**7. Audit of Compliances**

- i) We could not verify the compliances of TDS, PF, ESI, Professional Tax as the working of the same are not produced before us . Hence, We are unable to comment upon the whether the same has been deducted by the entity within the time limit as well as deposited on the due date to the government or not. Moreover we are also <sup>un</sup>able to comment upon the return filing status of the aforesaid compliance as Acknowledgement receipt /challans of return filed are also not presented before us.

**For VSK & Company.**

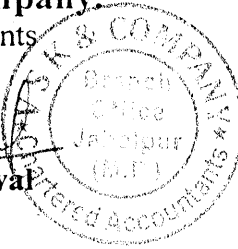
Chartered Accountants

FRN : 000837C

  
**CA. Pratiek Agarwal**

(Partner)

(M. No. 402214)



Date: 23.03.2021

Place: Jabalpur

**V S K & COMPANY**  
CHARTERED ACCOUNTANTS

Br. Office 155/3A, Near Bank of Baroda, Shartri Bridge,,  
Jabalpur (M.P.) - 482002, Tel.: 0761-4017733(O)  
e-mail: [prateekagarwal\\_ca@yahoo.co.in](mailto:prateekagarwal_ca@yahoo.co.in)

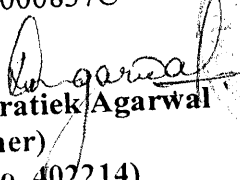
**CA. Pratiek Agrawal**  
B.Com., FCA  
Partner  
93005-11933

**Specific Audit Observations:**

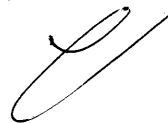
- 1) During our audit it was found that no Depreciation charged on fixed assets by Lakhnadon Nagar Parishad.
- 2) Manual Bank Guarantee register is not maintained at Nagar Parishad
- 3) No Ledgers are maintained and hence the maintenance of Books of Accounts is incomplete.
- 4) Manual Loan Register of HUDCO is not maintained at Nagar Parishad.
- 5) Manual Grant Register is not updated upto 31.03.2020 at Nagar Parishad.
- 6) Manual Security Deposit register is not maintained at Nagar Parishad.
- 7) Lease Record Register is not maintained at Nagar Parishad.
- 8) Tender Register in the specified Format is not being maintained at Nagar Parishad.

**For VSK & Company.**

Chartered Accountants  
FRN : 000837C

  
**CA. Pratiek Agarwal**  
(Partner)  
(M. No. 402214)

Date: 23.03.2021  
Place: Jabalpur





**ABSTRACT SHEET FOR THE F.Y.2019-20**

**ULB :- LAKHNADOAN**

METERS	DESCRIPTION		OBSERVATIONS
DETAILS OF REVENUE			
	RECEIPTS IN RS.		
	YEAR 2018-19	YEAR 2019-20	% OF GROWTH
			i) We have test checked receipts on random basis with the Receipt Books and found correct.
PATTI KAR	1,165,972.00	1,746,070.00	49.7523%
			ii) We found that daily collections are deposited on the same day i.e. within 24 Hrs except in the cases of where banks are closed.
JEETI KAR	396,260.00	541,517.00	36.6570%
SUPKAR	920,722.00	621,845.00	-32.4612%
HAUPKAR	371,301.00	606,630.00	63.3796%
KAR	3,043,684.00	3,039,716.00	-0.1304%
COMPLEX KIRAYA	1,162,991.00	3,108,188.00	167.2581%
			i) We have performed the test check because of limitation of time and found them correct except in the cases where we specifically given annexure to the report.
			ii) We checked the Vouchers and duly verified from the Entries in Cash Books and found it correct.
			iii) We checked monthly balances of manual cash book and found it correct.
			iv) We verified the expenditure and found that they are generally in accordance with the guidelines, directives, acts and rules issued by Government of India / State Government.
			v) No such case is noticed where the fund of the ULB has been mis-utilised, moreover on random check we did not noticed any mis-utilisation of financial limits of the sanctioning authority.
			vi) We verified scheme and project wise Utilization certificates and found it correct and tallied with Income and Expenditure Account and creation of fixed assets.
			i) We checked the Books of Accounts and Stores Register and found it in accordance with Annual Financial Statements.
			ii) We verified that all the Books of Accounts and Stores Register are maintained as per applicable Accounting rules.
			iii) We have not found advance register during our audit period.
			iv) The Bank Reconciliation Statement was not provided to us.
			v) We have not found Fixed Assets Register during our audit period.
			vi) All the Receipts and Payments are reconciled.
			i) We found that ULB have no Fixed deposits.
			i) We have test checked the tender/bids files and found that the process have been properly followed and was as per the rules.
			ii) We have test checked the Contractor's files and found that the tender fee / bid processing fee are received and security deposit is deducted from the running bills during construction and maintenance period.
			iii) We found that ULB is not taking strict action against delay in completion of work or slow process in work.

**OF GRANTS & LOANS**

- i) We have checked and verified the Grants received from Central Government and its Utilization Certificate issued by ULB and found to be correct.
- ii) We have checked and verified the Grants received from State Government and its Utilization Certificate issued by ULB and found to be correct.
- iii) We have not been provided with Loan statement and utilization certificate of HUDCO Loan to find out the actual impact on liability shown in the Balance sheet.
- iv) The only loan taken by ULB from HUDCO under Mukhya Mantri Sahri Payjal Scheme does not have any direct impact on revenue generation hence we can't comment on revenue mechanism.
- v) We have checked and verified that no loans / capital receipts / grants etc. are diverted to any revenue expenditure.

**For V S K & COMPANY**

Chartered Accountants

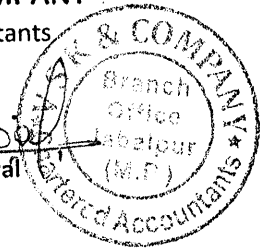
FRN : 000837C

CA Prateek Agarwal

Partner

Date: 23.08.2021

Place : Jabalpur



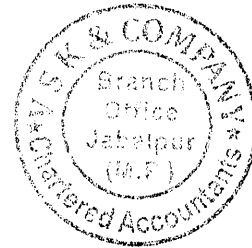
*[Handwritten signature]*

# NAGAR PARISHAD - LAKHNADOAN

RECEIPTS AND PAYMENTS A/C  
FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020

	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
<b>BALANCE AS PER CASHBOOK</b> <b>2 Year Audited R &amp; P A/c)</b>		67,799,849.44	<b>SCHEME WISE EXPENDITURE</b>		60,373,679.00
<b>IF GRANTS</b>		81,900,025.00	SWACH BHARAT MISSION	678,239.00	
IT SUVIDHAYE	5,658,000.00		ROAD & DRAINAGE WORK	8,127,441.00	
MAINTAINANCE	1,151,000.00		KANJI HOUSE	24,000.00	
AS YOJANA	33,700,000.00		NAL JAL WORK	2,080,853.00	
FINANCE COMMISSION	3,132,000.00		SAMBAL YOJANA ANTOUSTI SAHAYTA	2,940,000.00	
COLLECTION	19,490,025.00		C.M. SEHRI AUDHOSANRACHNA YOJANA	6,600,380.00	
FUND STATE GOVERNMENT	2,584,000.00		VACHNALAYA	33,100.00	
FINANCE	16,185,000.00		PWD WORKS	12,058,692.00	
			MLA FUND WORK	205,974.00	
			PM AWAS YOJANA	27,625,000.00	
<b>LECTION</b>		9,094,968.00	<b>ADMINISTRATION EXPENDITURE</b>		39,714,100.00
STATIONARY	265,375.00		STATIONERY & PRINTING	249,427.00	
WATER & WATER CHARGES	3,039,716.00		SALARY	19,604,008.00	
STREET TAX	1,746,070.00		MISCELLANEOUS EXPENSES	564,964.00	
WATER TAX	541,517.00		LEGAL EXPENSES	110,724.00	
WATER TAX	621,845.00		PETROL & DIESEL EXPENSES	2,700,509.00	
WATER TAX	606,630.00		VEHICLES REPAIR WORK	307,795.00	
WATER TAX	347,875.00		ELECTRICITY EXPENSES	5,135,085.00	
WATER TAX	1,829,000.00		TELEPHONE & INTERNET	21,374.00	
WATER TAX	67,240.00		ADVERTISEMENT	878,404.00	
WATER TAX	29,700.00		PROPERTY TAX	188,204.00	
			NIRVACHAN EXPENSES	11,100.00	
<b>RENTS</b>		15,848,007.00	BANK CHARGES	2,937.00	
RENT	2,423,067.00		OFFICE EXPENSES	450,535.00	
RENT	500,000.00		COMPUTER REPAIRING & MAINT. EXPENSES	468,978.00	
RENT	14,405.00		ELECTRICITY GOODS PURCHASE	794,397.00	
RENT	1,053,176.00		SAMAYOJAN VYAY	3,210,084.00	
RENT	135,050.00		STATUTORY TAXES & EXPENSES	4,849,999.00	
RENT	49,500.00		RENT ON TENT GOODS	157,080.00	
RENT	853,711.00		FIRE EXPENSES	8,496.00	
RENT	4,160.00		REPAYMENT OF HUDCO LOAN		4,797,795.00
RENT	5,444.00		SECURITY DEPOSITS RETURN		304,220.00
RENT	612,480.00				
RENT	1,742,780.00				
RENT	729,000.00				
RENT	685,121.00				
RENT	1,300.00				
RENT	20,000.00				
RENT	11,502.00				
RENT	48,300.00				
RENT	3,080,000.00				
RENT	641,790.00				
RENT	816,575.00				
RENT	350,000.00				
RENT	189,271.00				
RENT	1,327,895.00				
RENT	553,480.00				
<b>DEPOSITS</b>		327,552.00	<b>CLOSING BALANCE AS PER CASH BOOK</b>		69,780,607.00
<b>TOTAL (Rs.)</b>		<b>174,970,401.44</b>	<b>TOTAL (Rs.)</b>		<b>174,970,401.00</b>

[Signature]



For VSK & Company,  
Chartered Accountants  
FRN : 000837C  
CA. Pratik Agarwal  
(Partner)  
(M. No. 402214)

Date: 23.03.2021  
Place: Jabalpur

# NAGAR PARISHAD - LAKHNADOAN

INCOME AND EXPENDITURE A/C  
FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020

RES	AMOUNT	AMOUNT	INCOMES	AMOUNT	AMOUNT
<b>USE EXPENDITURE</b>		60,373,679.00	<b>RECEIPTS OF GRANTS</b>		81,900,025.00
CHARAT MISSION	678,239.00		MULBHUT SUVIDHAYE	5,658,000.00	
DRAINAGE WORK	8,127,441.00		ROAD MAINTAINANCE	1,151,000.00	
HOUSE	24,000.00		P.M. AWAS YOJANA	33,700,000.00	
WORK	2,080,853.00		STATE FINANCE COMMISSION	3,132,000.00	
YOJANA ANTOUSTI SAHAYTA	2,940,000.00		OCTROI COLLECTION	19,490,025.00	
OF AUDHOSANRACHNA YOJANA	6,600,380.00		SPECIAL FUND STATE GOVERNMENT	2,584,000.00	
CLAYA	33,100.00		14TH FINANCE	16,185,000.00	
WORKS	12,058,692.00				
ROAD WORK	205,974.00				
YOJANA	27,625,000.00				
<b>GRANT EXPENDITURE</b>		39,714,100.00	<b>TAXES COLLECTION</b>		9,094,968.00
STATIONERY & PRINTING	249,427.00		BAZAR BAITAKHI	265,375.00	
	19,604,008.00		WATER TAX & WATER CHARGES	3,039,716.00	
GENEROUS EXPENSES	564,964.00		PROPERTY TAX	1,746,070.00	
EXPENSES	110,724.00		SAMEKIT TAX	541,517.00	
& DIESEL EXPENSES	2,700,509.00		VIKAS UPKAR	621,845.00	
REPAIR WORK	307,795.00		SHIKSHA UPKAR	606,630.00	
CITY EXPENSES	5,135,085.00		ASTHAHI DAKHAL FEES	347,875.00	
PHONE & INTERNET	21,374.00		YATRI TAX	1,829,000.00	
HOUSEHOLD EXPENSES	878,404.00		NOMINATION SHULK	67,240.00	
CITY TAX	188,204.00		CONSUMER SHULK	29,700.00	
HOUSEHOLD EXPENSES	11,100.00				
CHARGES	2,937.00		<b>OTHER RECEIPTS</b>		15,294,527.00
EXPENSES	450,535.00		SHOP RENT	2,423,067.00	
WATER REPAIRING & MAINT. EXPENSES	468,978.00		R.T.I	500,000.00	
CITY GOODS PURCHASE	794,397.00		APPLICATION FEES	14,405.00	
DIAN VYAY	3,210,084.00		ANUGYA LICENCE FEE	1,053,176.00	
FOR TAXES & EXPENSES	4,849,999.00		BUILDING RENT	135,050.00	
ON TENT GOODS	157,080.00		ROTA JHEEL LEASE	49,500.00	
EXPENSES	8,496.00		BHAWAN NIRMAN FORM	853,711.00	
			BILL BOOK ISSUE	4,160.00	
			SHOCHALAY NIRMAN ANSHDAAN	5,444.00	
			PARKING SHULK	612,480.00	
			PASHU PANJIYAN	1,742,780.00	
			MUDRANK SHULK	729,000.00	
			PREMIUM ON SHOP ISSUE	685,121.00	
			NAL CONNECTION	1,300.00	
			MELA TANKER	20,000.00	
			FIRE VEHICLES	11,502.00	
			WATER TANKER	48,300.00	
			SAMBAL YOJANA	3,080,000.00	
			SAMAYOJAN PRAPT	641,790.00	
			INTEREST FROM BANKS	816,575.00	
			SUBSIDY FROM JILA SEHAKARI	350,000.00	
			ADDITIONAL TAX ON SHOPS	189,271.00	
			MISCELLANEOUS RECEIPTS	1,327,895.00	
<b>Surplus Income over Expenditure</b>		6,201,741.00			
<b>TOTAL (Rs.)</b>		<b>106,289,520.00</b>	<b>TOTAL (Rs.)</b>		<b>106,289,520.00</b>

For VSK & Company.  
Chartered Accountants  
FRN : 000837C

CA. Pratiak Agarwal  
(Partner)  
(M. No. 402214)

Date: 23.03.2021  
Place: Jabalpur

## BALANCE SHEET AS ON 31.03.2020

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<u>UNDS</u>		55,000,913.44	<u>FIXED ASSETS</u>	2,106,128.00	2,329,808.00
3 BALANCE	48,799,172.44		VEHICLE PURCHASED	223,680.00	
3 DURING THE YEAR	6,201,741.00	2,024,352.00	COMPUTER PURCHASED		2,335,920.00
			REFUND OF SECURITY DEPOSIT		
<u>DEPOSITS</u>		16,882,590.00	<u>LOANS &amp; ADVANCES</u>		15,000.00
			ADVANCE TO STAFF FOR MATERIAL PURCHASE		
		553,480.00	BALANCE AS PER CASHBOOK		69,780,607.44
					74,461,335.44
<b>TOTAL (Rs.)</b>		<b>74,461,335.44</b>	<b>TOTAL (Rs.)</b>		




For VSK & Company  
Chartered Accountants  
FRN : 000837C

CA. Pratiek Agarwal  
(Partner)  
(M. No. 402214)

Date: 23.03.2021  
Place: Jabalpur

- List of the Bank of whose Bank reconciliation Statement is not prepared as on 31.03.2020 :-

S.NO.	Name of the Bank	Appearing in	A/C NO.	AS ON 31.03.2019 (Amount in Rs.) As per Bank Statement	31.03.2020 (Amount in Rs.) As per Bank Statement	31.03.2020 (Amount in Rs.) As Per Cash Book	Remarks
1	STATE BANK OF INDIA	Main Cash Book	53018880684	41,614,903.63	38,455,296.11	38,388,919.00	Bank Reconciliation Statement not --- do ---
2	STATE BANK OF INDIA	Payjal Scheme	35123130894	568,623.06	568,623.06	568,623.00	--- do ---
3	STATE BANK OF INDIA	Main Cash Book	31391895277	52,586.00	55,833.00	Nil	--- do ---
4	STATE BANK OF INDIA	Main Cash Book	31391895618	52,868.00	53,172.00	50,192.00	--- do ---
5	STATE BANK OF INDIA	Main Cash Book	30278955111	106,241.50	105,474.50	90,564.00	--- do ---
6	STATE BANK OF INDIA	Main Cash Book	31577278094	45,698.00	47,152.00	44,250.00	--- do ---
7	STATE BANK OF INDIA	Main Cash Book	30306768610	1,089,881.00	1,374,341.00	33,000.00	--- do ---
8	STATE BANK OF INDIA	Main Cash Book	31391881286	46,846.00	48,340.00	45,358.00	--- do ---
9	STATE BANK OF INDIA	Main Cash Book	31420249482	226,773.00	234,064.00	219,123.00	--- do ---
10	STATE BANK OF INDIA	Main Cash Book	31402860471	281,117.00	290,111.00	271,606.00	--- do ---
11	BANK OF INDIA	Main Cash Book	95711011000409	5,438,139.38	11,513,139.38	5,438,139.00	--- do ---
12	BANK OF INDIA	Main Cash Book	957120110000078	6,735,594.31	7,707,579.17	8,015,451.00	--- do ---
13	BANK OF INDIA	Payjal Scheme	957110110001071	12,554,263.95	13,034,995.95	12,554,263.00	--- do ---
14	BANK OF INDIA	Main Cash Book	957110110001610	745,138.72	1,833,088.72	745,138.00	--- do ---
15	BANK OF INDIA	Main Cash Book	957110110001721	92,906.10	996,105.40	996,105.00	--- do ---
16	CENTRAL MADHYA PRADESH GRAMIN BANK	Main Cash Book	2000581010001625	188,898.00	1,172,917.65	195,566.00	--- do ---
17	CENTRAL MADHYA PRADESH GRAMIN BANK	Main Cash Book	3360	10,431.00	10,431.00	3,146.00	--- do ---
18	CENTRAL MADHYA PRADESH GRAMIN BANK	Main Cash Book	2000581030016323	923,054.03	968,263.00	926,808.00	--- do ---
19	CENTRAL BANK OF INDIA	Main Cash Book	1887408558	6,443,651.35	7,403,661.00	5,963,260.00	--- do ---
20	CENTRAL BANK OF INDIA	Main Cash Book	1887410454	2,429,548.04	2,525,877.04	1,584,412.00	--- do ---
21	CENTRAL BANK OF INDIA	Main Cash Book	1887409629	1,737,412.70	1,799,195.70	22,753.00	--- do ---
22	CENTRAL BANK OF INDIA	Main Cash Book	3246233376	1,409,737.00	1,459,868.00	1,037,660.00	--- do ---
23	CENTRAL BANK OF INDIA	Main Cash Book	3246233569	573,182.00	598,545.00	553,553.00	--- do ---
24	CENTRAL BANK OF INDIA	Main Cash Book	1887477770	103,380.00	107,164.00	57,868.00	--- do ---
25	CENTRAL BANK OF INDIA	armkar Mandal Scheme	3245478001	206,823.00	214,187.00	193,153.00	--- do ---
26	CENTRAL BANK OF INDIA	Main Cash Book	1887410432	57,158.15	490.00	22,968.00	--- do ---
27	ZILA SAHKARI BANK	Main Cash Book	670006010632	5,623,908.50	4,434,394.00	6,841.00	--- do ---
28	ZILA SAHKARI BANK	Main Cash Book	670006114723	3,636.55	3,636.55	422,602.00	--- do ---
29	ZILA SAHKARI BANK	Main Cash Book	670006114701	945,793.35	945,793.35	945,793.35	--- do ---
30	ZILA SAHKARI BANK	Sarv Shiksha Scheme	670006116833	48,995.00	48,995.00	15,058.00	--- do ---
31	ZILA SAHKARI BANK	Main Cash Book	670006124640	31,863.00	31,863.00	22,753.00	--- do ---
32	ZILA SAHKARI BANK	Main Cash Book	670006124651	120,241.00	120,241.00	11,805.00	--- do ---
33	ZILA SAHKARI BANK	Main Cash Book	670006124662	6,034.00	6,034.00	9,821.00	--- do ---
34	ZILA SAHKARI BANK	Main Cash Book	670006010621	74,053.50	74,053.50	74,053.50	--- do ---
35	ALLAHABAD BANK CHAPPARA	Main Cash Book	50431450390	8,308,202.00	5,211,216.00	4,677,150.00	--- do ---