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**AUDIT REPORT**  
**Nagar Parishad, Nagri, Dist. Mandsaur**  
**Financial Year 2019-20**

Carried by :-

**P C Chhajer & Co.**

**Chartered Accountants**

C-57, Near Radha Krishna Mandir, Janta Colony  
Mandsaur, (M.P.) - 458001

E-mail: pcchajernds@gmail.com, Mob: 8962362606





## **AUDITOR'S REPORT**

### **REPORT ON FINANCIAL STATEMENTS**

We have audited the accompanying Receipt & Payments and Income & Expenditure account of **NAGAR PARISHAD, NAGRI DIST. MANDSAUR** for the year ended 31<sup>st</sup> March 2020.


### **MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

The Parishad (Corporation) is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the corporation. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the act for safeguarding of the assets of the corporation and for preventing and detecting the frauds and other irregularities, making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of internal control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentations of the financials statements that give a true and fair view and are free from material misstatements, whether due to fraud or error.



**HQ: 10/4, Murai Mohalla, Near Chhawani, Indore-452001**

**Branches at: New Delhi, Udaipur, Surat, Ashoknagar, Indore, Mandsaur**

  
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## AUDITOR'S RESPONSIBILITY

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

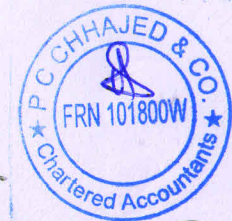
## AUDITOR'S OPINION

In our opinion and to the best of our information and according to the explanation given to us, the aforesaid Receipts & Payments Accounts are in agreement with the books of accounts maintained at the office of **Nagar Parishad, Nagri** subject to the following observations:

1. We report the following Observations/Discrepancies/ Inconsistencies: As per General Observations in "**Annexure-A**"
2. The Observations/Discrepancies/Inconsistencies observed in regards with the scope of audit have been detailed out in "**Annexure-B**".
3. Details regarding Revenue Collections against the Budgeted Target and the Growth attained during the year in comparison to previous year are given in "**Annexure-C**".
4. Subject to the above:-
  - We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of audit.
  - In our opinion, proper books of accounts have been kept by the above centre as far as appears from our examination of such books.

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Branches at: New Delhi, Udaipur, Surat, Ashoknagar, Indore, Mandsaur



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**P C CHHAJED & CO.**

CHARTERED ACCOUNTANTS



C-57, Near Radha Krishna Mandir,  
Janta Colony, Mandsaur – 458001  
M. No. 8962362606  
Email : pcchhajedmds@gmail.com

- In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, given in above **"Annexure-A"** give a true and fair view of Receipt & Payment account and Income & Expenditure Account of the Nagri Nagar Parishad for the year ended 31<sup>st</sup> March 2020.

**For: P C Chhajed & Co.**

Chartered Accountants

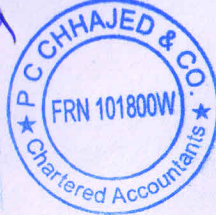
**Ankit Shrima**

(Partner)

M. No. 438226

FRN: 101800W

UDIN: 20438226AAAACG2414



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Date: 04.08.2020

Place: Mandsaur

**HO: 10/4, Murai Mohalla, Near Chhawani, Indore-452001**

**Branches at: New Delhi, Udaipur, Surat, Ashoknagar, Indore, Mandsaur**



## General Observations:

Annexure - A

1. The Income and Expenditure Account attached to the report has been prepared on Cash basis.
2. Due to un-availability of opening balances of Assets and Liabilities we are unable to prepare Balance Sheet.
3. The Nagar Parishad has not provided us the TDS and GST Return for the purpose of Audit. Hence we are unable to comment on the same.
4. Further observed that the Receipts from various sources like Chungi Purti-Anudan, Mudrank Shulk Anudan, Sambal Yojna Anudan, Interest from Saving Bank Account and FDR shown in bank account but the same is not found in books.
5. Fixed Assets Register is not properly maintained by the Parishad. They entered only Immovable Property details in Fixed Assets Register but in case of Movable Property the details of the same is simply entered in Store Register. Hence we are unable to verify Fixed Assets physically. It is suggested that movable property details should also entered in FA Register. Further we also suggested that serial number should be mentioned on each and every Fixed Assets.
6. The Parishad is not taking Performance Guarantee @5% of contract value before issuing work order.
7. The Parishad should maintain separate register for Sampati Kar, Samekit Kar, Shiksha Kar, Jal Kar etc. It is strictly advisable to separately maintain the details of every tax collection.
8. It is observed that Chungi Kshatipurti Anudan received from directorate Bhopal is accounted in books of accounts on Net Amount basis. The same is actually received in bank account after deduction (as approved by the Directorate Bhopal). Therefore it is suggested to take the effects of deductions in books of accounts. We are unable to verify the details of deduction as the same is not available at Parishad.
9. We suggest that Current Account should be linked with other Sweep Accounts with the bank so the idle fund automatically transferred to short term deposit without affecting the liquidity and due to this the interest income can be generated.



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10. It is suggested that Parishad should book the Receipt and Payments entries on daily basis.
11. There are various types of expenditures found during the course of audit which are booked in wrong head.
12. It is suggested that quotations should be taken either on letter head or properly sealed and signed by the supplier.
13. During the course of audit there is contractor's running bill found on which Security Deposit @5% has not been deducted.
14. Parishad is paying for a broadband connection and they are also paying Rs.1600/- on quarterly basis for mobile recharge of employees. While discussing the same parishad replied that existing broadband connection is not working properly. It is suggested either to repair existing broadband or take a new connection.
15. Entries mentioned in reconciliation statement as per last year audit report same has been done in books of accounts on 31.03.2020. Those entries are not verified by us.
16. It is suggested that closing balance of Cash Register and Closing Balance of cash in hand along with Cash at bank should be reconciled on fortnight basis.
17. While reconciling daily collection of taxes and other income from Cash book with summary generated from SAP it is observed that total of daily collection is matched but individual heads i.e. Sampati Kar Chalu, Samapti Kar Bakaya, Swachta kar etc. are not matched. It is suggested that the same should be reconciled on daily basis.
18. Attendance Biometric Machine is not in working condition and attendance is taken manually. It is suggested to repair the same.
19. The Parishad is maintaining separate cash book for Pradhan Mantri Awas Yojna Scheme which has not been incorporated in the books. Further found that Opening Balances of PMAY Bank Account, Anudan Register and Previous Auditor's Report of Rs.2,85,33,748.45/-, Rs.2,78,80,000/- and Rs.2,86,89,748/- respectively.
20. It is observed that Grants amount of Rs.6,44,000/- and Rs.4,00,000/- dated 29.10.2019 and 22.11.2019 respectively found in bank accounts but details of the same is not available.



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21. We have found an invoice of M/s. Sawaliya Enterprises for Shochalay Construction of Rs.1,14,646/- but the payment made against the invoice is Rs.11,46,460/-. There is over payment of Rs.10,31,814/- had been made to Party's A/c. We also mentioned the same in account as advance payment to contractor. It is suggested to take appropriate action to resolve the matter.
22. During the course of audit we found following Income & Expenditure's items for which entries were not recorded in cash books. Further the same has been recorded on 31.03.2020.
23. During the course of audit we have found that there are some opening balances which are not brought forward properly in current year books of accounts from the last year audited financials. Details of the same are mentioned below.

Sr. No.	Particulars	Balance as per Last Year Financials (Amt. in Lakhs)	Balance as per Tally Data (Amt. in Lakhs)	Differences
1.	AU Bank	100.00	105.11	-5.11
2.	Opening Balance Difference	12.83	7.71	5.12

Further details of the differences are not provided to us for verification purpose.

24. TDS is not deducted on payment made against Auditing Fees & Accounting Charges. Amount of Auditing Fees and Accounting Charges is Rs.35000/- and Rs.42000/- respectively.
25. Some income & Expenses current year of previous years is added in current year income and expenditure account.



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## 1. AUDIT OF REVENUES

No.	Indicators	Observations	Remarks
(i)	The auditor is responsible for of revenue from various sources.	We have verified the Cash Book which includes revenue generated from various sources i.e. Tax Revenue, Rental & Premum from Muncipal Properties, Interest Earned and Other Revenue Receipts.	
(ii)	He is also responsible to check the revenue receipts from the counter files of receipt books and verify that the money received is duly deposited in respective bank account.	We have checked Revenue Receipt generated from SAP with Cash/Receipt Book and found that aggregate amount of day end is matched but individual head wise subtotal is not matched in many cases. The money received is deposited in respective bank accounts.	
(iii)	Percentage of revenue collection Increase/decrease in various heads in property tax, Samekit kar, shiksha upkar, Nagriya Vikas Upkar and Other tax compared to previous year shall be part of report.	We have verified the percentage of revenue collection Increase/decrease in various heads and the same has been reported in Annexure-C	
(iv)	Delay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO	No such cases found during the course of Audit.	
(v)	The entries in cash book shall be verified.	We have verified Cash Book with the Receipts and Payment vouchers as provided to us and in some cases we found total mistake, same has been recitfied during the audit period.	
(vi)	The auditor shall specifically mention in the report, the revenue recovery against the quarterly and monthly targets. Any lapses in revenue recovery shall be part of the report.	We have checked the same as details provided to us for verification purpose.	
(vii)	The auditor shall verify the interest income from FDR's and verify that interest income is duly and timely accounted for in cash book	Interest income from FDR is not timely recorded in cash book.	
(viii)	The cases where, the investments are made on lesser interest rates shall be brought to the notice of the Commissioner/CMO.	No such cases found during the course of Audit.	

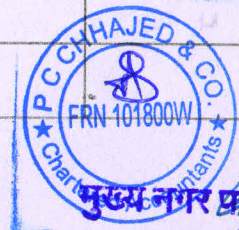


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## 2. AUDIT OF EXPENDITURE

Sl. No.	Indicators	Observations	Remarks
(i)	The auditor is responsible for audit of expenditure under all the schemes	Yes, we have covered all schemes expenditures.	
(ii)	He is also responsible for checking the entries in cash book and verifying them from relevant vouchers	We have checked and verified cash book entries with the relevant vouchers and discrepancies are mentioned in general observations.	
(iii)	He should also check monthly balances of the cash book and guide the accountant to rectify errors, if any	We have checked monthly closing balances of cash book and observed that some entries are not done timely in cash book. The same has been brought to the notice of CMO/ Accountant's Incharge.	
(iv)	He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of any Commissioner/CMO.	We have verified all the expenditures as provided to us and found satisfactory.	
(v)	He shall also verify that the expenditure is accordance with the guidelines, directives acts and rules issued by Government of India/State Government.	We have verified all the expenditures as provided to us and found satisfactory.	
(vi)	During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority	We have verified all the expenditures as provided to us and found satisfactory.	
(vii)	All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observations shall be ensured during the audit Non compliances of audit paras shall be brought to the notice of Commissioner/CMO.	No such cases found during the course of Audit.	
(viii)	The auditor shall be responsible for verification of scheme project wise Utilization Certificates (UCs). UC's shall be tallied with the income & expenditure records and creation of Fixed Asset.	We checked UC's on random basis and the same is found satisfactory.	
(ix)	The Auditor shall verify that all the temporary advances have been fully recovered.	No such cases found during the course of Audit.	

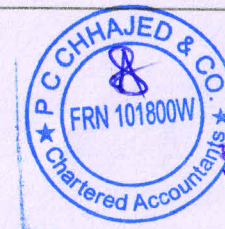



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### 3. AUDIT OF BOOK KEEPING

No.	Indicators	Observations	Remarks
(i)	The auditor is responsible for audit of all the books of accounts as well as stores.	Yes, the same has been checked.	
(ii)	He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to Urban Local Bodies. Any discrepancies shall be brought to the notice of Commissioner/CMO	Yes, the same has been maintained as per rules applicable.	
(iii)	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 audit report.	No such cases found during the course of Audit.	
(iv)	The auditor shall verify that all the temporary advances have been fully recovered.	No such cases found during the course of Audit.	
(v)	Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned. if bank reconciliation statements are not prepared, the auditor will help in the preparation of BRS.	BRS is prepared by ULB on yearly basis. It is suggested to prepare BRS on monthly basis.	
(vi)	He shall be responsible for verifying the entries in the Grant register. The receipts and payments of grants shall be duly verified from the entries in the cash book.	We have checked Grant Register which is maintained by ULB and verified the same from cash book. Some discrepancy found which are mentioned in General Observations (Annexure-A)	
(vii)	The auditor shall verify the fixed asset register from other records and discrepancies shall be brought to the notice of Commissioner/CMO.	Discrepancy noticed and same is reported in General Observations (Annexure-A).	
(viii)	The auditor shall reconcile the accounts of receipt and payments especially for project funds.	We have Reconciled Receipt and Payment fund as per Cash Book.	



  
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#### 4. AUDIT OF FDR

	Indicators	Observations	Remarks
(i)	The auditor is responsible for audit of all Fixed deposits and term deposits.	Details of FDR is not provided to us for verification purpose.	
(ii)	It shall be ensured that proper records of FDR's are maintained and all renewals are timely done.	FDR Register is not maintained by ULB.	
(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 such cases found during the course of Audit.	
(iv)-	Interest earned on FDR/TDR shall be verified from entries in the cash book.	FDR Interest is not recorded in cash book on timely basis.	

#### 5. AUDIT OF TENDERS/ BIDS

Sr. No.	Indicators	Observations	Remarks
(i)	The auditor is responsible for audit of all tenders/bids invited by the ULB's.	We have examined Tender/Bid Documents invited by ULB and same is found satisfactory.	
(ii)	He shall check whether competitive tendering procedures are followed for ail bids.	Yes, the same has been followed.	
(iii)	He shall verify the receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.	Yes, the same has been verified and discrepancies mentioned in Annexure-A.	
(iv)	The bank guarantees, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing banks.	No such cases found during the course of Audit.	
(v)	The conditions of BG's shall also be verified; any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of Commissioner/CMO.	Not Applicable	
(vi)	The cases of extension of AG's shall be brought to the notice of Commissioner/ CMO proper guidance to extend the BG's shall also be given to ULBs.	Not Applicable	



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## 6. AUDIT OF GRANTS AND LOANS

Sl. No.	Indicators	Observations	Remarks
(i)	The auditor is responsible for audit of grants given by Central Government and its utilization.	Yes, the same has been verified	
(ii)	He is responsible for audit of grants received from State Government and its utilization.	Yes, the same has been verified	
(iii)	He shall perform audit of loans provided for physical infrastructure and its utilizations. During this audit the auditor shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non generation of revenue.	Neither Assets/ Physically infrastructure has been generated out of Loan taken	
(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.	Details provided to us is not sufficient to bifurcate the grant between capital or revenue nature. Hence we are unable to comment on the same.	



  
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**Revised abstracts Sheet for Reporting on Audit Paras for the Financial Year 2019-20**

**Annexure-C**

**Name of ULB- Nagar Parishad, Nagri**

**Name of the Auditor- P C Chhajed & Co.**

S.No.	Parameters	Description			Observation in Brief	Suggestions
	Audit of Revenue	Receipts in Rs.				
	राजस्व कर वसूली	2018-19	2019-20	% of Growth		
1	संपत्ति कर	343738.00	350433.00	1.95%	Amount of tax recovery is more in comaprison of previous year beacuas the amount of last year outstanding is recovered in current year.	As per over view Nagar Parishad should take weekely review meeting to recover the outstanding amount and comparison of Acutal and Budgeted data.
2	समेकित कर	315614.00	373576.00	18.36%		
3	नगरीय विकास उपकर	102812.00	124414.00	21.01%		
4	शिक्षा उपकर	96488.00	90442.00	-6.27%	During the course of audit we found that current year outstanding amount is pending.	
	कुल योग	858652.00	938865.00			
	गैर राजस्व वसूली					
1	भवन / भूमि किराया	0.00	0.00	0.00%	NA	
2	जल उपभोक्ता प्रभार	646130.00	626292.00	-3.07%	During the course of audit we found that current year outstanding amount is pending	As per over view Nagar Parishad should take weekly review meeting to recover the outstanding amount and comparison of Acutal and Budgeted data.
3	ठोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार	0.00	0.00	0.00%	NA	
4	अन्य कर / शुल्क	163599.00	292908.50	79.04%	Amount of tax recovery is more in comaprison of previous year beacuas the amount of last year outstanding is recovered in current year.	As per qver view Nagar Parishad should take weekly review meeting to recover the outstanding amount and comparison of Acutal and Budgeted data.
	कुल योग	809729.00	919200.50			
	महायोग	1668381.00	1858065.50			



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Sr. No.	Particulars	Opening	Receipts	Payments	Closing	Remarks
1	Mulbuth Suvdiha	-387.00	1656000.00	1657981.00	-2368.00	
2	Rajya Vitya	-700.00	1298000.00	1298011.00	-711.00	
3	Sadak Maramat	0.00	441000.00	441508.00	-508.00	
4	14th Vitya Anudan	-68.00	8514000.00	5448463.00	3065469.00	
5	Mukhya Mantri Shahri Adhosaranchna Loan	2000000.00	8000000.00	3863531.00	6136469.00	
6	PM Awas Yojna	28689748.00	18520000.00	44300000.00	2909748.00	
7	Vidhayak Nidhi Sochalaya Nirman	49934.00	100000.00	44142.00	105792.00	
8	Anganwadi Kendra	3900000.00	0.00	0.00	3900000.00	
9	Samshan Ghat Vikas	10000000.00	0.00	7395253.00	2604747.00	
10	Mukhyamantri Swachta Anudan ( Fikal Slaj and Waste Manag	0.00	530000.00	602645.00	-72645.00	
11	MRF	0.00	1005000.00	876794.00	128206.00	After Adjustment of Mukyamantri Swachta Anudan rest amount left with Parishad is Rs. 55561
12	Sambal Yojna	215000.00	1200000.00	1400000.00	15000.00	
13	Vaccum Emptyt Anudan	0.00	400000.00	400000.00	0.00	
14	Mundrank Shulk Anudan	0.00	48000.00	48000.00	0.00	
	<b>Total</b>	<b>44853527.00</b>	<b>41712000.00</b>	<b>67776328.00</b>	<b>18789199.00</b>	



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**NAGRI PARISHAD NAGRI, DIST. MANDSAUR**

**Receipts and Payments Account for the year ended 31.03.2020**

<u>Receipts</u>	<u>Amount</u>	<u>Payments</u>	<u>Amount</u>
<b>To Opening Balance</b>		<b>Establishment Expenditures</b>	
Opening Balance Difference	1282986.51	Salary Expenses	7877558.88
AU Finance Bank	10000000.00	Parshad Salary Expenses	258556.64
Axis Bank	6400000.00	Pension Expenses	279762
Punjab National Bank (743)	-11817.07	Salary Arrear	556018.68
Punjab National Bank (762)	291306.16	Wages Expenses	33703.54
Punjab National Bank (879)	1250540.00		<b>9005599.74</b>
State Bank of India (271)	1505641.26		
	<b>20718656.86</b>	<b>Adminstrative Expenditures</b>	
<b>Revenue Receipts</b>		Electricity Exps.	1796126.00
Avedan Prapti	149253.00	Office Exps.	19200.00
Bhawan Nirma Shulk/Anugya	318.00	Telephone Exps.	25103.18
Jalkar (Current)	486595.00	Internet Exps.	8781.18
Jalkar (Outstanding)	139697.00	Newspaper Exps.	7721.18
Navin Nal Connections	14880.00	Printing & Stationary Exps.	61631.14
Other Income	292908.50	Travelling Exps.	39987.54
Road Digging	38938.00	Diesel & Petrol Exps.	640679.08
Sampatti Kar (Current)	203011.00	Audit Fees	35000.00
Sampatti Kar (Outstanding)	147422.00	Consultancy/Technical Fees	496912.00
Samekit Kar (Current)	218228.00	Advertisement Exps.	221334.83
Samekit Kar (Outstanding)	155348.00	Swachta Bharat Expenses	804787.00
Shiksha Kar (Current)	58503.33	Festival Exps.	14000.00
Shiksha Kar (Outstanding)	31938.67	Misc. Exps.	511196.55
Shramik Card	45.00	Insurance Exps.	100414.00
Swachata Kar (Current)	73606.00	Repair & Maintenance Expenses	597634.36
Swachata Kar (Outstanding)	39403.00		<b>5380508.04</b>
Tender Form	61000.00	<b>Other Expenditures</b>	
Vikas Upkar (Current)	86133.33	Bank Charges	1642.66
Vikas Upkar (Outstanding)	38280.67	Interest & Finance Charges	457007.54
Vikas Shulk	160393.00	Election Expenses	137247.18
Water Tanker	12050.00		<b>595897.38</b>
Late Fees	109823.00	<b>Capital Expenditure &amp; Assets</b>	
Nal Connection & Repairing	32165.00	CC Road Nirman	7553894.90
Namntaran Shulk	21930.00	Shochalya/Muktidham & Etc.	6993193.88
	<b>2571869.50</b>	Mukhyamantri Anudan	1400009.44
<b>Assigned Revenue &amp; Compensation</b>		Water Pump & Pipes	1070873.36
Chungi Kshatipurti	6942311.00	Furniture & Fixtures	34132.00
Yatrikar Anudan	80000.00	Swach Bharat Material	243168.00
		Electric Material Expenses	309611.00

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Ayog Anudan	1298000.00		Nala Nirman	253282.00	
Grant	1319000.00		Tubewell Expenses	255352.00	
Drank Shulk	68000.00		Advance to Supplier	1031814.00	19145330.58
Vanijya Kar Anudan	1336000.00	11043311.00			
<b>Interest Income</b>			<b>Statutory Dues</b>		
Interest From FDR & Saving Bank A/c		1010366.25	Professional Tax	28350.00	
			Income Tax	450924.00	
<b>Capital Receipts &amp; Liabilities, Grants, Contributions (Specific Purpose)</b>			Labour Tax	125139.00	
			GPF	270025.96	
Sadak Marramat Anurakshan	441000.00		Royalty	117914.00	
14th Vittia Ayog	8514000.00		GST TDS	167077.00	1159429.96
Vidhayak Neeti	100000.00				
Sambal Yojna	1200000.00		<b>New FDR (Current + Last Year)</b>		10100000.00
Mukhyamantri Adhosarchna Anudan	8000000.00				
Mukhyamantri Swachta Anudan	1580000.00	19835000.00	<b>Closing Balances</b>		
			Difference not found	471.74	
<b>Deposits &amp; Advances</b>			Opening Balance Difference	771394.25	
Amanat Rashi	63820.00		AU Finance Bank	1617775.00	
Matured FDR	5000000.00	5063820.00	Axis Bank	2686392.00	
			Punjab National Bank (743)	77165.71	
			Punjab National Bank (762)	10053.10	
			Punjab National Bank (879)	377137.30	
			State Bank of India (271)	4796030.81	
			Canara Bank	4519838.00	14856257.91
<b>Total</b>		<b>60243023.61</b>	<b>Total</b>		<b>60243023.61</b>

**For: P C Chhajed & Co.**

Chartered Accountants

**Ankit Shrima**

(Partner)

M. No. 438226

FRN: 101800W



Date: 04.08.2020

Place: Mandsaur

मुख्य नगर प्रशासिका अधिकारी  
नगर परिषद् नगरी



**NAGRI PARISHAD NAGRI, DIST. MANDSAUR**

**Income and Expenditure Account for the year ended 31.03.2020**

<u>Expenditure</u>		<u>Amount</u>	<u>Income</u>		<u>Amount</u>
<b>Establishment Expenditures</b>			<b>Revenue Receipts</b>		
Salary Expenses	7877558.88		Avedan Prapti	149253.00	
Parshad Salary Expenses	258556.64		Bhawan Nirma Shulk/Anugya	318.00	
Pension Expenses	279762		Jalkar (Current)	486595.00	
Salary Arrear	556018.68		Jalkar (Outstanding)	139697.00	
Wages Expenses	33703.54	<b>9005599.74</b>	Navin Nal Connections	14880.00	
			Other Income	292908.50	
<b>Adminstrative Expenditures</b>			Road Digging	38938.00	
Electricity Exps.	1796126.00		Sampatti Kar (Current)	203011.00	
Office Exps.	19200.00		Sampatti Kar (Outstanding)	147422.00	
Telephone Exps.	25103.18		Samekit Kar (Current)	218228.00	
Internet Exps.	8781.18		Samekit Kar (Outstanding)	155348.00	
Newspaper Exps.	7721.18		Shiksha Kar (Current)	58503.33	
Printing & Stationary Exps.	61631.14		Shiksha Kar (Outstanding)	31938.67	
Travelling Exps.	39987.54		Shramik Card	45.00	
Diesel & Petrol Exps.	640679.08		Swachata Kar (Current)	73606.00	
Audit Fees	35000.00		Swachata Kar (Outstanding)	39403.00	
Consultancy/Technical Fees	496912.00		Tender Form	61000.00	
Advertisement Exps.	221334.83		Vikas Upkar (Current)	86133.33	
Swachta Bharat Expenses	804787.00		Vikas Upkar (Outstanding)	38280.67	
Festival Exps.	14000.00		Vikas Shulk	160393.00	
Misc. Exps.	511196.55		Water Tanker	12050.00	
Insurance Exps.	100414.00		Late Fees	109823.00	
Repair & Maintenance Expenses	597634.36	<b>5380508.04</b>	Nal Connection & Repairing	32165.00	
			Namntaran Shulk	21930.00	<b>2571869.50</b>
<b>Other Expenditures</b>			<b>Assigned Revenue &amp; Compensation</b>		
Bank Charges	1642.66		Chungi Kshatipurti	6942311.00	
Interest & Finance Charges	457007.54		Yatri Kar	80000.00	
Election Expenses	137247.18	<b>595897.38</b>	Rajya Vitt Ayog Anudan	1298000.00	
			Other Grant	1319000.00	
			Mudrank Shulk	68000.00	
			Vanijya Kar Anudan	1336000.00	<b>11043311.00</b>



मुख्य नगर पालिका अधिकारी  
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			<b>Interest Income</b> Interest From FDR & Saving Bank A/c		1010366.25
			<b>Defecit</b> Excess of Expenditure Over Income		356458.41
<b>Total</b>		14982005.16	<b>Total</b>	14982005.16	

**For: P C Chhajer & Co.**

Chartered Accountants

**Ankit Shrima**  
(Partner)  
M. No. 438226  
FRN: 101800W



Date: 04.08.2020  
Place: Mandsaur

मुख्य नगर पालिका अधिकारी  
नगर परिषद् नगरी



TABLE :2

**NAGAR PARISHAD NAGRI (M.P.)**  
**BALANCE SHEET**  
**As On 31ST MARCH 2018**

	Particulars	Schedule No.	Current Year (17-18)	Previous Year (16-17)
A	<b>SOURCES OF FUNDS</b>			
A1	<b>Reserves and Surplus</b>			
	Municipal (General ) Fund	B-1	35,539,441.56	37,864,136.20
	Earmarked Funds	B-2	1,824,173.56	1,617,042.56
	Reserves	B-3	6,729,962.86	1,487,411.00
	<b>Total Reserves and Surplus</b>		<b>44,093,577.98</b>	<b>40,968,589.76</b>
A-2	<b>Grants, Contributions for Specific Purpose</b>	B-4	21,129,574.65	14,720,532.00
A3	<b>Loans</b>			
	Secured Loans	B-5	2,454,525.00	2,684,971.00
	Unsecured Loans	B-6	-	-
	<b>Total Loans</b>		<b>2,454,525.00</b>	<b>2,684,971.00</b>
	<b>TOTAL SOURCES OF FUNDS (A1-A3)</b>		<b>67,677,677.63</b>	<b>58,374,092.76</b>
B	<b>APPLICATION OF FUNDS</b>			
B1	<b>Fixed Assets</b>	B-11		
	Gross Block		57,526,591.00	54,883,895.00
	Less : Accumulated depreciation		23,604,626.00	17,682,636.00
	Net Block		33,921,965.00	37,201,259.00
	Capital Work in Progress		7,107,379.00	1,537,976.00
	<b>Total Fixed Assets</b>		<b>41,029,344.00</b>	<b>38,739,235.00</b>
B2	<b>Investments</b>			
	Investments-General Fund	B-12	1,214,372.56	1,214,372.56
	Investments-other Fund	B-13	-	-
	<b>Total Investment</b>		<b>1,214,372.56</b>	<b>1,214,372.56</b>
B3	<b>Current Assets, loans &amp; Advances</b>			
	Stock in hand (Inventories)	B-14	-	-
	Sundry Debtors (Receivables)	B-15	1,053,170.00	805,844.00
	Gross Amount outstanding		-	-
	Less: Accumulated Provision against bad and doubtful receivables		-	-
	Prepaid Expenses	B-16	-	-
	Cash and Bank Balance	B-17	25,240,097.07	18,302,569.20
	Loans , advances and deposits	B-18	-	-
	<b>Total Current Assets</b>		<b>26,293,267.07</b>	<b>19,108,413.20</b>
B4	<b>Current Liabilities and Provisions</b>			
	Deposits received	B-7	687,993.00	616,299.00
	Deposit Works	B-8	-	-
	Other liabilities( Sundry Creditors)	B-9	-	-
	Provisions	B-10	171,313.00	71,629.00
	<b>Total Current Liabilities</b>		<b>859,306.00</b>	<b>687,928.00</b>
B5	<b>Net Current Assets (B3-B4)</b>		<b>25,433,961.07</b>	<b>18,420,485.20</b>
C	<b>Other Assets.</b>	B-19	-	-
D	<b>Miscellaneous Expenditure (to the extent not written off)</b>	B-20	-	-
	<b>TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)</b>		<b>67,677,677.63</b>	<b>58,374,092.76</b>
	Notes to the Balance Sheet	B-21		

बी.एल. अग्रवाल  
 सचिव

एस. और. परमार  
 मुख्य नागरिका अधिकारी





**NAGAR PARISHAD NAGRI**  
**RECONCILIATION STATEMENT AND MAIN LEKHAPAL CASH BOOK AS ON 31.03.2018**

Particular	Subtotal	Total
<b>Physical Cash Book</b>		
Closing Balance as on 31.03.2018	22792702.97	22792702.97
<b>Total</b>		22792702.97
<b>Tally Bank Balance as on 31.03.2018 (A)</b>		
Pnb A/c 2732000100007743	205239.33	21580379.72
Pnb A/c. 2732002100000762	1380363.92	
PNB Sanchit Nidhi 2732000100050879	846755.00	
Sbi A/c 00000053049827271	19148021.47	
<b>Add</b>		299096.25
2016-2017 Total Mistake	202709.00	
07-04-2017 Total Mistake	1.00	
01/07/2017 Total Mistake	2.36	
26/07/2017 Total Mistake	0.18	
28/07/2017 Total Mistake	25.00	
16/02/2018 Total Mistake	0.62	
27/02/2018 Total Mistake	100000.00	
15/03/2018 Total Mistake	400.00	
<b>Less</b>		
07-04-2017 Total Mistake	1529.00	
01/07/2017 Total Mistake	0.10	
28/07/2017 Total Mistake	510.00	
16/02/2018 Total Mistake	0.10	
16/02/2018 Total Mistake	1.00	
27/02/2018 Total Mistake	2000.00	
15/03/2018 Total Mistake	0.71	
16/03/2018 Total Mistake	1.00	
27/03/2018 Total Mistake		
Opening FDR included in physical cashbook which is shown under Investment (B)		913227.00
<b>Total (A+B)</b>		22792702.97

Diffrence

0.00

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