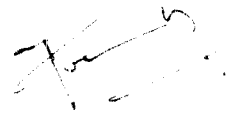


VPCA AND ASSOCIATES
CHARTERED ACCOUNTANTS 212,
CA. PULKIT AGRAWAL
ACA, B.com

88, Patel Colony, Ujjain, MP
Fortune Ambiance south tukoganj Indore (MP)
Contact No.- 98061-85430
Email id:- Pulkit@vsmc.co.in

AUDIT REPORT FOR THE YEAR ENDING 2019-20

NAGAR PALIKASHAJAPUR DISTT. UJJAIN (M.P)



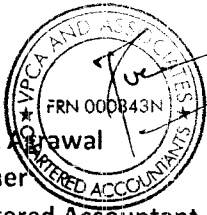
AUDIT REPORT IN CONNECTION WITH ANNUAL AUDIT OF SHAJAPUR NAGAR PALIKA

We have examined the Receipt & Payment Account, for the year ended on 31st March 2020, attached herewith, of SHAJAPUR NAGAR PALIKA, Ujjain. With regards to the Audit, we have made the following observation:

- We certify that the Receipt & Payment Account are in agreement with the books of account maintained at the office of NAGAR PALIKA;
- We report the following observations/discrepancies/inconsistencies :
"As per notes to accounts in annexure "A" Attached".
- The observations/discrepancies /inconsistencies observed in regards with the scope of audit have been detailed out in "Annexure B" along with its sub schedules B-1 to B-6
- Details regarding revenue collection against the budgeted targets and the growth attained during the year in comparison to previous year in given in "Annexure C".
- Subject to above,-
 - I. We have obtained all the information and explanations which, to the of best our knowledge and belief, were necessary for the purposes of the audit;
 - II. In our opinion, proper books of accounts have been kept by the above named Entity so far as it appears from the examination of the books.
 - III. 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 the Receipts and Payments account of the SHAJAPURNAGAR PALIKA for the year ended on as at 31st March 2020.

Place: Indore

Date: 25/09/2020


Pulkit Agrawal
Partner
Chartered Accountant
MRN No.431102

ACCOUNTANT
THE NAGAR PALIKA

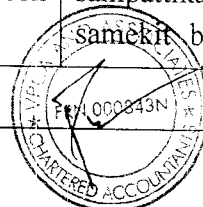
RECEIVED
SHAJAPUR NAGAR PALIKA

Notes to the accounts – Annexure “A”

- 1 We suggest that current accounts should be linked with another sweep account with the bank so that idle fund automatically gets transferred to short term deposit without affecting the liquidity of fund, so that interest income can be earned.
- 2 We are unable to express opinion on Balance sheet as on 31st march 2020, as Nagar Palika has not provided us the Balance sheet for the year ended.
- 3 We suggest that Bank Ledger Accounts for all banks should be prepared so that Bank Reconciliation Statement can be prepared periodically.
- 4 Mukhyamantri Adoh SanrachanaYojana, IDSM Yojana, UIDSM Yojana, SarvShikshaAbhiyan, LUNM, PODUDA, Pay JalYojanaCash book has also been maintained by municipality which are not consolidated in receipts and payments account.
- 5 Utilization certificate for the grants not prepared by the Palika.

Audit of Revenue

S. No.	Indicators	Observation	Remarks																				
1.	The Auditor is responsible for audit of revenue from various sources.	We have audited all the sources by applying Sample Test Check Basis from where municipality is deriving its revenue for the financial year 2019-20 and details of various sources have been reported in Receipt & Payment Account .	The Sampattikar, Samekitkar, JalKar ,NagariyaVikasUpkar. were found to have slow growth.																				
2.	The Auditor is Responsible for checking the revenue receipts from the counter files of receipt books & verifies that the money received is duly deposited in respective bank accounts.	We have checked all the revenue receipts from the counterfoils of the receipt books and they are found to be in agreement with the figures reported in the cash book and ledgers. All the revenue receipts are being deposited in a bank properly except some discrepancies found as follows <table><tr><th>S No.</th><th>Receipt No.</th><th>Amount in receipt</th><th>Amount in ledger and cash book</th><th>Difference</th></tr><tr><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td></tr></table>	S No.	Receipt No.	Amount in receipt	Amount in ledger and cash book	Difference																No discrepancies found.
S No.	Receipt No.	Amount in receipt	Amount in ledger and cash book	Difference																			
3.	Percentage of Revenue Collection Increase / decrease in various heads in	Percentage of revenue collection increase/decrease in various heads in Property tax, SamekitKar, ShikshaUpkar, NagariyaVikasUpkar and other tax have been prepared in Annexure - “B-1” .	There has been significant downfall in recovery of sampattikar and samekit both Current																				



	property tax, SamekitKar, ShikshaUpkar, NagriyaVikasUpkar& Other Tax as compared to previous year shall be part of Audit Report.		as well as outstanding kar year
4.	Delay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO.	The amount received through different revenue sources have been deposited in bank on the same day when received except in some cases which are annexed to this report.	No discrepancies.
5.	Entries in Cash Book should be verified.	We have verified all the entries reported in the cash book on sample test check basis and found to be satisfactory.	Receipts are found to be accurate.
6.	Auditor shall specifically mention in report the revenue recovery against the Quarterly & Monthly Targets. Any lapses in revenue recovery shall form part of report.	Budgets estimated of income and expenditure are prepared on very higher side we suggest that budgeted income and expenditure should be estimated on the basis of actual past income and expenditure if we compare with the budgeted figure the realization of income is not up to the mark and we compare the same with the past year actual income the growth is positive. Recovery against target has been specifically mentioned in Annexure "B-2" .	Municipality should use actual figures of past year while preparing budget so that under or over recovery is comparable against budgeted figures.
7.	The Auditor shall verify the interest income from FDR and verify that interest income is duly & timely recorded in Cash Book.	The Interest income is recorded on cash basis only, i.e., only when FDR's mature. Therefore, there is no interest income recorded during the Financial Year 2019-20 and no FDR are matured during the current financial year.	The Balance of FDRs should also form part of Opening and Closing balances of Cash and Bank balance. Detailed comments are made under Audit of FDRs

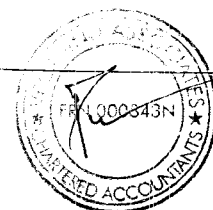
3.	The Cases were investments are made on lesser interest rates shall be brought to the notice of Commissioner / CMO.	There were no investments except FDRs and FDRs are on prevailing Interest rates of Bank.	Nil.
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Audit of Expenditure

S. No.	Indicators	Observations	Remarks
1.	The auditor is responsible for audit of expenditure under all the schemes.	We have audited the expenditures incurred by the municipality using sample test check basis during the F.Y.2019-20. The irregularities found during vouching are mentioned in following supra.	Recovery against target has been specifically mentioned in Annexure "C" .
2	The Auditor is responsible for checking the entries in Cash Book & Verifying them from relevant vouchers.	We have audited the expenditures incurred by the municipality by applying sample test check basis. On checking the entries in cash book with relevant vouchers we found some discrepancies which are annexed in the report as "Annexure-B-3"	As per annexure 'B-3'
3.	Auditor shall check monthly balance of the Cash Book & guide the accountant to rectify the errors.	We examined the daily balances of the cash book and arithmetical & clerical errors have been identified by us, which was dealt with appropriately and rectified at the year end. Closing Balance has been worked out correctly by giving above rectification effects.	Municipality has to more focus on arithmetical errors.
4.	Auditor shall verify that the expenditure of a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of commissioner/CMO.	The funds allocated for particular schemes were used only for that scheme. Any over Utilizations where payments were made using own funds of Municipality are annexed in this report as "Annexure-B-4"	

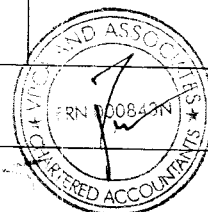


5.	Auditor shall verify that expenditure is accordance with the guidelines directives act and rules issued by government of India.	All the amounts have been expensed in accordance with the guidelines, conditions, directives and rules issued by the government of the state or central government as the case may be and no contraventions were found or noticed during the course of audit.	Amounts were expended within the Guidelines issued by the Government.
6.	During the audit financial propriety shall also be checked. All the expenditure should be supported by financial administrative sanctions.	We found that all the expenditures were properly supported by the relevant and required vouchers, they were also adequately supported by the administrative and financial sanction accorded by the competent authority i.e., CMO/President.	No discrepancies found.
7.	All the cases where appropriate sanction has not been obtained shall be reported and the compliance of Audit observation shall be ensured during the Audit.	During the course of audit by applying Sample Test check basis, we did not come across any such expenditure which has been incurred without obtaining permission from the relevant sanctioning authority.	All the expenses were properly sanctioned.
8.	Auditor shall be responsible for verification of scheme project wise Utilization Certificates (UC'S) & shall be tallied with Income& Expenditure records and creation of Fixed Assets.	From the verification of utilization certificates and discussion with the management we found that they are preparing utilization certificates properly for specific Schemes/Projects on timely basis as and when they are being asked from the higher authority/sanctioning authority.	UC'S are not prepared by the management of the ULB.



Audit of Book Keeping

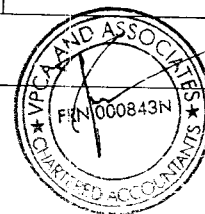
S. NO.	Indicators	Observations	Remarks
1.	Auditor is responsible for audit of all the books of accounts as well as stores.	We have verified the Cash book, Ledgers, Cashier cash book, Grant register, Bank account statements, Vouchers, Receipt books, Challan books and all the other Cash books specifically for other projects maintained by the municipality by applying sample test check basis. The books were found to be fair and any discrepancies including Arithmetical errors are dealt with in respective points.	The Books of accounts are properly maintained by the ULB.
2.	Auditor shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to ULB, any discrepancies observed should be brought into notice.	The books of Accounts are being maintained in Single Entry Accounting System by applying cash system of Accounting. Ledgers are maintained only for Income and Expenses. Individual Bank Account ledgers are not maintained. Only consolidated Bank book is prepared.	We suggest that Bank Ledger Accounts for all banks should be prepared so that proper Bank Reconciliation Statement can be prepared on periodically.
3.	The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances. All the cases of non-recovery shall be specifically mentioned in the audit report.	The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances. All the cases of non-recovery shall be specifically mentioned in the audit report.	No Discrepancies found.
4.	Bank Reconciliation Statement shall be verified from the records of ULB & the bank concerned.	Municipality is preparing bank reconciliation statements for its bank accounts. All the statements are annexed to this report in "Annexure-B-6".	Totaling mistakes need to be avoided.



	guarantee shall be verified from the issuing bank.		
5.	The Conditions of BG's shall also be verified and any BG with any such condition which is against the interest of the ULB shall be verified and brought to the notice of Commissioner/CMO.	No such instances observed.	No such instances observed.
6.	The cases of extension of BG shall be brought to the notice of Commissioner/CMO proper guidance to extend the BG shall also be given to ULB.	As no guarantees were received by the municipality question of extension of bank guarantees shall not arise.	None.

Audit of Grants and Loans

S. No.	Indicators	Observations	Remarks
1.	Auditor is responsible for audit of Grants given by CG and its utilization.	On verification of records and communication with the management we found that grant is being received by the central and Utilization Certificates have been issued by the Authority.	Utilization certificate not prepared by the Palika
2.	Auditor is responsible for audit of Grants received from State Government and its Utilization.	We have audited various grants received from the state government during the year covered under the audit and their Utilization Certificates have been issued by the Authority.	Utilization certificate not prepared by the Palika
3.	The auditor shall perform audit of loans provided for physical infrastructure and its utilization. During this audit the auditor shall specifically comment on the revenue mechanism ie;	HUDCO loan avail for Shari Payjal Yojana and the project is not yet completed so question of realisation of the revenue does not arise.	None



	whether the asset created out of the loan has generated desired revenue or not. He shall also comment on the possible reasons for non-generation of the revenue.		
4.	The auditor shall specifically point out any diversion of funds from capital receipts/grant/loans to revenue expenditure and from one scheme/project to another.	On Sample Test check basis of the records, we didn't find any diversion of fund from capital receipts/grants/loans to revenue expenditure.	No such instances observed



NAGAR PALIKASHAJAPUR, DISTRICT SHAJAPUR

Annexure "B-1"

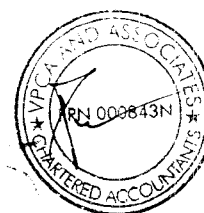
Amount deposited in the Bank after 2 working days

Date receipt	of	Date deposit	of	Amount	Delay in deposit

Annexure-"B-2"

S. No.	Particulars	Audited Actual 2018-19(A)	Budget 2019-20 (B)	Audited Actual 2019-20(C)	Growth in Budget as compared to 2019-20 (C)-(B)/B
1	Property tax	3480087	9009419	4287168	-52%
3	SamekitKar	2182350	5670005	1995908	-65%
5	ShikshaUpkar	1038202	1204482	1231157	-2.2%
7	NagriyaVikasupKar	1124406	3457523	1311516	-62%
9	Jalkar	9030122	60462673	8307446	-86%
11	Rent	2266052	11047831	3055666	-72%

The above data reveals that Budget estimate of income are estimated to very high. We suggest that budgeted income should be estimated on the basis of actual past income collections.



Annexure-"B-3"

Discrepancies observed during Audit of Expenditure

Annexure "B-4"

Details of Grant released and utilization in the year

Grant Name	Amount received as grant (fund)	Amount of expense from that Grant (fund)	Utilise from own fund
No Utilization Certificate Provided by Palika			

Grants which remain unutilized during the Year

Grant Name	Opening Balance	Amount received as grant (fund)	Amount of expense from that Grant (fund)	Unutilized grant
No Utilization Certificate Provided by Palika				

*Utilization certificate for the grants not prepared by the Palika.

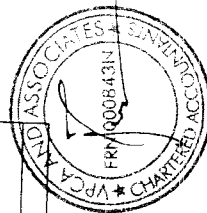
Annexure-"B-5"

FDR No.	Bank	FDR Date	Maturity Date	FDR Amount

Seal & sign of Auditor

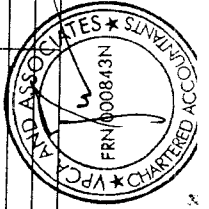


Nagar Parishad Shajapur					
Receipts and Payments					
1-Apr-2019 to 31-Mar-2020					
Receipts	Amount	Amount	Payments	Amount	Amount
Opening Balance		396713538.50	Capital Account		73846474.00
Allahabad Bank 3795	166641985.00		3201020000 Aayushman Yojana		
Axix Bank 9359	8001651.00		320 10 24 000 Pm Awas Yojna		11229.00
Bank of India 0082	20534468.00		3202022000 Grant Urban Drinking Water		71067351.00
CENTRAL BANK OF INDIA 5211	14889143.00		3202087000 Grant Gomp Sambal Yojna		42326.00
CENTRAL BANK OF INDIA 635	144537.00		3207000000 SADAK MARAMMAT		1690000.00
CENTRAL BANK OF INDIA 7055	3740866.00		Loans (Liability)		1035568.00
ICICI BANK 485	3373873.00		3305007000 HUDCO LOAN		1362000.00
ICICI BANK 734	16898489.00		Current Liabilities		
IDBI 5500	58245020.00		340 10 01000 Earnest Money Deposit		807000.00
Narmada Jhabua Gramin Bank 008	2883333.50		340 10 11 000 Security Deposit		76462.00
SBi 1526	43552286.00		350 10 Creditors		19904655.00
Union Bank 7117	57807887.00		350102010000 Parshad Gan Manday		116800.00
Capital Account		128977453.72			
3201014 - 14th Central Finance Comm.	30410000.00		350 20 03 000 Epl		6423761.00
320 10 24 000 Pm Awas Yojna	32000000.00		350 20 11 100 GST Payable		3122846.00
320 20 01 000 RAJ VITYA AYO	4464000.00		350 20 11 110 GST		431390.00
320 20 12000 Grant GOMP-Mulbhoot	11921798.00		350 20 22000 Recoveries Payable-TDS on Contractor		273059.00
3202019000 Vishesh Nidhi	5000000.00		Fixed Assets		
320 20 51 000 Grants Other	37018374.72		4102080000 Building Other Structure (Boundary Wall)		1363769.00
3202087000 Grant Gomp Sambal Yojna	1840000.00		410 20 89 000 Other Structures		7225784.00
320 30 01 000 Other Grants	1475281.00		410 30 01000 Road-Concrete		30005059.00
32030120000 SADAK MARAMMAT	4768000.00		410 31 01 000 Nali Nirman		2704667.00
3208001 Labour Dept Yojna	80000.00		410 31 02000 Nala Nirman		5398803.00
Current Liabilities		16286192.00	4102080000 Other Structure Nadi		7070593.00
3501010000 Income Tax	438014.00		410 20 89000 Jalanishan Yojna		3508956.00
35012010000 Labour Cess	26861.00		410 32 16000 Water-Pump		165790.00
350301000 TCS%	299129.00		410 32 20 000 Pipeline		4958937.10
340 10 01000 Earnest Money Deposit	787500.00		410 60 02000 Computer		615517.00
340 10 01000 Earnest Money Deposit Water	101000.00		410 80 90 000 Other FStructure		5515317.00
340 10 11 000 Security Deposit	3490121.00		410 80 90 000 Other Nirman		19809961.00
350 10 01 Suppliers Control Account	1108000.00		410 60 07000 Office Equipment-CCTV		312782.00
3502001000 Gpf	244849.00		Indirect Expenses		194133501.76
350 20 03 000 Epl	2337502.00		2402001000 Interest on Loan		1369316.00
350 20 11 110 GST	5794488.00		21070001000 Salary and Wages		88109082.00
350 20 13 000 Recoveries Payable-Labour Tax Deduction	1572.00		2101010000 Pension		3801586.00



Handwritten notes and signatures in the right margin, including a date '2019/04/01' and a signature.

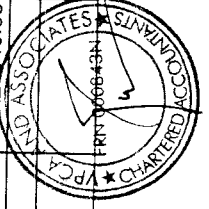
350 20 1300 Recoveries Payable-Labour Tax Deduction	73939.00		2204002000 VEHICLE INSURANCE	6262884.00
350 20 22000 Recoveries Payable-TDS on Contractor	1583217.00		220 11 01000 Electricity Expense	29311264.00
Indirect incomes		132146964.25		
140 10 03000 Mela Pradershami Vidyut Shulk	969782.00		2201103000 O/c Maintenance - Cleaning	4630.00
140 10 03 000 Others Registration	74285.00		220 11 05 000 Others Expenses	124735.00
1808090000 Dakhal Shulk	44400.00		220 12 01000 Telephone Expense	91729.00
1808090000 Misc Income	4069966.00		220 12 11000 Web, Internet Expense	41055.00
110 01 01 000 Property Tax Bakaya	2114467.00		2202002000 Newspapers	49854.00
110 01 02 000 Property Tax Chalu	2172701.20		2202101000 Printing & Stationary	285652.00
110 01 31 000 Smaekit Kar Bakaya	1336884.05		2202103000 Computer Stationary & Consumables	6000.00
110 01 32 000 Samekit Kar Chalu	659024.00		2203005000 Travel & Conveyance Staff	8386.00
110 02 01 000 Water Tax Bakaya	2576036.00		2203011000 Fuel, Petrol, Diesel- Own Vehicle	3773894.00
110 02 01 000 Water Tax Chalu	5731410.00		2205101000 Legal Fee	418200.00
1100304000 Surcharge Tax on Others	68629.00		220 60 01 000 Advertisement Expense	217098.00
110 03 11 000 Swachhta tax	688019.00		2206001000 Advertising Exp.	4048340.00
110 040000 Conservancy Tax	632616.00		2206031000 Tree Plantation Exp	451953.00
110 06 01 000 Education Cess Bakaya	620261.00		220 80 04 000 Panchayat Bhatta	584000.00
110 06 01 000 Education Cess Chalu	592886.00		2208051000 Misc Expenses	5047116.11
110 06 01000 Education Cess Current	18010.00		230 10 01 000 Water Jal Pyraday Exp	11894957.00
110 80 11000 Development Tax	4664169.00		2302020000 Swachhta /Saf Safai Exp	11873947.00
110 80 21 000 Urban Development Cess Chalu	687663.00		2302020000 Bulk Purchase- Water Treatment Chemicals	176571.00
110 80 21 000 Urban Development Cess Bakaya	623853.00		230 2003000 Bulk Purchase-Water Supply Items	6471025.00
120 10 11000 Stamp Duty on Transfer of Properties	2670000.00		23020-60000 Bulk Purchase Stationary	192940.00
120 20 01 000 Compensation Octroi	74456759.00		4308011000 Others Purchase	121518.00
1202022000 Passenger Tax	4313102.00		230 40 02 000 Hire Charges Vehicle	321658.00
130 10 02 000 Bhavan Rent Bakaya	1221910.00		2305001000 R & M- Road	43919.00
130 10 01 000 Market Rent	699162.00		2305021000 R & M Water Ways	225596.00
130 10 02000 Rent-Shopping	24120.00		230 50 39 000 R & M-Public Light-LED	143307.00
130 10 03000 Rent-Community Hall	35118.00		230 50 50000 R & M-Sanitation & SWM	1496250.00
130 10 05 000 Bhavan Rent	1798638.00		230 51 21 000 R & M-Public Toilet	5625.00
1301011000 Mutation Charge Application	30954.00		2305202000 R & M Building Paint	1044697.00
130 10 50 000 SHOP PREMIUM	2368533.00		2305289000 R & M- Other Structures	707872.00
140 50 09 000 Water Tanker	225080.00		2305301000 R & M Vehicles	1982083.90
1406011000 Entry Fee-Bus Stand	8712.00		2305308000 R & M FIRE TENDER	4266216.00
140 13 01000 Fee-Plan Copy	12429.00		230 53 30 000 R & M-Vehicle Mejk	27089.00
140 13 09000 Fee-Copy of Certificate/Extract	770.00		2305502000R & M - Computer	98971.00
1401312000 - Other Fee	2427654.00		230 57 03 000 R & M-JCB	63966.00
1402001000 Penalty & Fine-Property Tax	126600.00		2305760000 R & M MOTOR PLIMP	1100091.00
140 20 02 000 Penalty & Fine-Water Tax	14400.00		230 57 R & M-Plant & Machinery	131871.00
140 20 04 000 Penalties	77600.00		250 20 01 000 Programme Expense	2383315.00
1401126000 - Licence Fee Other Bhavan Anu.	605.00		250 20 12 000 Jankaliyan	2400000.00
140 40 01 000 Advertisement fees	4223.00		250 20 12 000 Programmi Expenses	2770318.00
140 40 17000 Connection Charges-Water Supply	80000.00		Totaling Mistake	242994.75
140 50 06 000 User Charges Toilet	10777.00		Closing Balance	284362812.61
1408001000 Other Charges	5736.00		Bank Accounts	
150 11 01000 Sale-Tender	10000.00		Opening Diff	547458.00
150 11 01 000 Tender Sale	28000.00			
150 11 02000 Sale-Ration Card & Other Forms	746850.00			
1711001000 Interst Saving Bank A/C	12404169.00			
Total	574124148.47	574124148.47	Total	574124148.47



Nagar Palika Shajapur

Income & Expenditure Account for the year 2019-2020

Expenditure		Income	
Particulars	Amount	Particulars	Amount
22010 Salaries, Wages & Bonus		110 01 Rates and Tax	
21010001000 Salary and Wages	88109082.00	110 01 01 000 Property Tax Bakaya	2114467.00
210102100000 Pension	3794238.00	110 01 02 000 Property Tax Chalu	2172701.20
220 Administrative Expenses		110 01 31 000 Smaekit Kar Bakaya	1336884.05
220 11 Office Maintenance		110 01 32 000 Samekit Kar Chalu	659024.00
220 11 01000 Electricity Expense	29311264.00	110 02 01 000 Water Tax Bakaya	2576036.00
2201103000 Ofc Maintenance - Cleaning	4630.00	110 02 01 000 Water Tax Chalu	5731410.00
220 11 05 000 Others Expenses	124735.00	1100304000 Surcharge Tax on Others	68629.00
220 12 Communication Expenses		110 03 11 000 Swachtha tax	258689.00
220 12 01000 Telephone Expense	91729.00	110 04 01 000 Swachtha Tax	632616.00
220 12 11000 Web,Internet Expense	41055.00	110 06 01 000 Education Cess Bakaya	620261.00
22020 Books & Periodicals		110 06 01 000 Education Cess Chalu	592886.00
2202002000 Newspapers	29484.00	110 06 01000 Education Cess Current	18010.00
22021 Printing & Stationary		110 80 11000 Development Tax	4664169.00
2202101000 Printing & Stationary	285652.00	110 80 21 000 Ubrban Development Cess	687663.00
2202103000 Computer Stationary & Consumables	6000.00	110 80 21 000 URban Development Cess	623853.00
22030 Travel & Conveyance			
2203005000 Travel & Conveyance Staff	8386.00		
2203011000 Fuel, Petrol, Diesel- Own Vehicle	3773894.00	120 Assigned Revenues & Compensation	
22051 Legal Expenses		120 10 Taxes & Duties Collected by Others	
2205101000 Legal Fee	418200.00	120 10 11000 Stamp Duty on Transfer of Properties	2669500.00
22060 Advertisement Expenses		12020 Compensation in Lieu of Taxes & Duties	
220 60 01 000 Advertisement Expense	217098.00	120 20 01 000 Compensation Octroi	74456759.00
2206001000 Advertising Exp.	4048340.00	1202022000 Passenger Tax	4308957.00
2206031000 Tree Plantation Exp	451883.00	130 10 Rent From Civic Amenities	
22080 Other Administrative Expenses		130 10 01 000 Market Rent	699162.00
220 80 04 000 Parshad Bhatta	584000.00	130 10 02000 Rent-Shopping	24120.00
2208051000 Misc Expenses	4846096.11	130 10 05 000 Bhavan Rent	2392618.00
2204002000 VEHICLE INSURANCE	6262884.00	1301011000 Mutation Charge Application	28454.00
230 Operation & Maintenance		130 10 50 000 SHOP PREMIUM	2368533.00
23020 Bulk Purchase		130 10 02 000 Bhavan Rent Bakaya	1221910.00
2302002000 Bulk Purchase- Water Treatment Chemicals	176571.00	140 Fees & User Charges	
		140 13 Fees for Certificate Or Extract	
			2440853



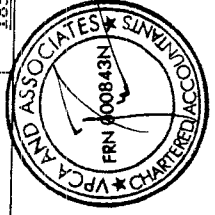
Attestation

Signature of the Officer

Signature of the Officer

Signature of the Officer

0		6471025.00			140 13 01000 Fee-Plan Copy	12429.00	
23020-60000 Bulk Purchase Stationary		192940.00			140 13 09000 Fee-Copy of Certificate/Extract	770.00	
23030 Consumption of Store							
230 Bulk Purchase		1520902.00		1520902	1401312000 - Other Fee	2427654.00	
23040 Hire Charges					140 20 Penalties and Fines		218600
230 40 02 000 Hire Charges Vehicle		321258.00		321658	1402001000 Penalty & Fine-Property Tax	126600.00	
23050 R & M Infrastructure Assets					140 20 02 000 Penalty & Fine-Water Tax	14400.00	
2305001000 R & M- Road		43919.00		1909072	140 20 04 000 Penalties	77600.00	
2305021000 R & M Water Ways		225596.00			140 40 Other Fees		84828
230 50 39 000 R & M-Public Light-LED		143307.00			1401126000 - Licence Fee Other Bhavan Anu.	605.00	
230 50 50000 R & M-Sanitation & SWM		1496250.00			140 40 01 000 Advertisement fees	4223.00	
					140 40 17000 Connection Charges-Water Supply	80000.00	
230 51 R & M-Civic Amenities				5625	140 50 User Charges		10777
230 51 21 000 R & M-Public Toilet		5625.00			140 50 06 000 User Charges Toilet	10777.00	
23052 R & M- Building				1752569	14080 Other Charges		80023
2305202000 R & M Building Paint		1044697.00			1408001000 Other Charges	80023.00	
2305289000 R & M- Other Structures		707872.00			140 50 09 000 Water Tanker	225080.00	225080
23053 R & M Vehicles				6275389	1406011000 Entry Fee-Bus Stand	8712.00	8712
2305301000 R & M Vehicles		1982083.90			1401003000 mela pradarshni	969782.00	969782
2305308000 R & M FIRE TENDER		4266216.00			150 Sale & Hire Charges		
230 53 90 000 R & M-Vehicle Mejjik		27089.00			150 11 Sale of Forms & Publications		779850
23055 R&M Office Equipment				98971	150 11 01000 Sale- Tender	7500.00	
2305502000R & M - Computer		98971.00			150 11 01 000 Tender Sale	25500.00	
230 57 03 R & M Plant & Machinery				1295928	150 11 02000 Sale-Ration Card & Other Forms	746850.00	
230 57 03 000 R & M-JCB		63966.00			171 Interest Earned		12404169
2305760000 R & M MOTOR PUMP		1100091.00			1711001000 Interest Earned	12404169.00	
230 57 R & M-Plant & Machinery		131871.00			180 misc Income		4107667
230 100 Swacthta Expenses				11894957	180809000 Misc Income	4107667	
2302020000 Swacthta /Saf Safai Exp		11873947.00			Excess of expenditure over income		50989554
250 Programme Expenses				7553633			
250 20 01 000 Programme Expense		2383315.00					
250 20 12 000 Jankaliyan		2400000.00					
250 20 12 000 Program Expenses		2770318.00					
240200 Interest on Loan				1369316			
2402002000 Interest on loan		1369316					
Total			183247206		Total		183247206

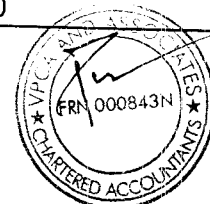


For and on behalf of the firm
Chartered Accountants

Nagar Parishad Shajapur		
Bank Reconciliation Statement as on 31.03.2020		
Allahabad Bank 3795		
Bank Reconciliation Statement as on 31st March, 2020		
Particulars	Dr.	Cr.
Balance as per books	13,30,70,821.00	
Balance as per Bank Statement		13,30,70,821.00
Total (Rs.)	13,30,70,821.00	13,30,70,821.00
		0.00

Axix Bank 9359		
Bank Reconciliation Statement as on 31st March, 2020		
Particulars	Dr.	Cr.
Balance as per books	83,13,863.65	
Balance as per Bank Statement		83,13,863.65
Total (Rs.)	83,13,863.65	83,13,863.65
		0.00

Bank of India 0082		
Bank Reconciliation Statement as on 31st March 2020		
Particulars	Dr.	Cr.
Balance as per books	1,16,09,550.00	
Balance as per Bank Statement		1,16,09,550.00
Total (Rs.)	1,16,09,550.00	1,16,09,550.00
		0.00

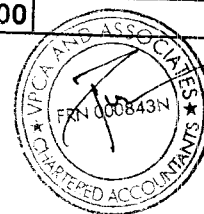


Central Bank 635		
Bank Reconciliation Statement as on 31st March, 2020		
Particulars	Dr.	Cr.
Balance as per books	1,44,537.00	
Balance as per Bank Statement		1,44,537.00
Total (Rs.)	1,44,537.00	1,44,537.00
		0.00

CENTRAL BANK OF INDIA 5211		
Bank Reconciliation Statement as on 31st March, 2020		
Particulars	Dr.	Cr.
Balance as per books	1,70,35,025.00	
Balance as per Bank Statement		1,70,35,025.00
Total (Rs.)	1,70,35,025.00	1,70,35,025.00
		0.00

CENTRAL BANK OF INDIA 7055		
Bank Reconciliation Statement as on 31st March, 2020		
Particulars	Dr.	Cr.
Balance as per books	46,52,923.00	
Balance as per Bank Statement		46,52,923.00
Total (Rs.)	46,52,923.00	46,52,923.00
		0.00

ICICI BANK 465		
Bank Reconciliation Statement as on 31st March, 2020		
Particulars	Dr.	Cr.
Balance as per books	34,93,518.00	



Balance as per Bank Statement		34,93,518.00
Total (Rs.)	34,93,518.00	34,93,518.00
		0.00

ICICI BANK 734		
Bank Reconciliation Statement as on 31st March, 2020		
Particulars	Dr.	Cr.
Balance as per books	48,46,867.00	
Balance as per Bank Statement		48,46,867.00
Total (Rs.)	48,46,867.00	48,46,867.00
		0.00

IDBI 5500		
Bank Reconciliation Statement as on 31st March, 2020		
Particulars	Dr.	Cr.
Balance as per books	4,21,62,957.00	
Balance as per Bank Statement		4,21,62,957.00
Total (Rs.)	4,21,62,957.00	4,21,62,957.00
		0.00



Narmada Jhabua Gramin Bank 008		
Bank Reconciliation Statement as on 31st March, 2020		
Particulars	Dr.	Cr.
Balance as per books	19,29,849.00	
Balance as per Bank Statement		19,29,849.00
Total (Rs.)	19,29,849.00	19,29,849.00
	0.00	

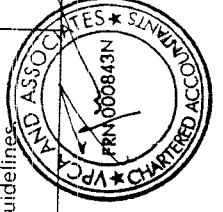
SBI 1928		
Bank Reconciliation Statement as on 31st March, 2020		
Particulars	Dr.	Cr.
Balance as per books	2,52,06,228.00	
Balance as per Bank Statement		2,52,06,228.00
Total (Rs.)	2,52,06,228.00	2,52,06,228.00
	0.00	

Union Bank 7117		
Bank Reconciliation Statement as on 31st March, 2020		
Particulars	Dr.	Cr.
Balance as per books	2,14,49,660.00	
Balance as per Bank Statement		2,14,49,660.00
Total (Rs.)	2,14,49,660.00	2,14,49,660.00
	0.00	



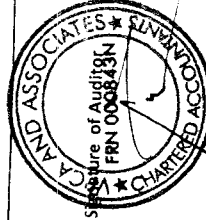
Revised Abstract Sheet for reporting on Audit for Financial Year 2019-20

Sr. No.	Parameters	Description		Observation in Brief	Suggestions
1	Audit of Revenue	Receipts in Rs.			
	राजस्व कर वसूली				
		Year 2018-19	Year 2019-20	% of Growth	
(i)	संपत्तिकर	3480087	4287168	23.19%	Better recovery policies should be adopted
(ii)	समेकित कर	2182350	1995908	-8.54%	Efforts should be given on maintaining the growth rate.
(iii)	नगरीय विकास उपकर	1124406	1311516	16.64%	Better recovery policies should be adopted
(iv)	शिक्षा उपकर	1038202	1231157	18.59%	Better recovery policies should be adopted
	कुल योग	7825045	8825749	12.79%	Better recovery policies should be adopted
	गैर राजस्व वसूली				
(i)	जल उपभोक्ता प्रभार	9030122	8307446		
(ii)	ठोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार	0	0	-8.00%	Efforts should be given on maintaining the growth rate.
(iii)	रेन्ट	2266052	3055666	0.00%	--
(iv)	अन्य कर / शुल्क	0		34.85%	--
	कुल योग	11296174	11363112	0.00%	--
	महा योग	19121219	20188861	0.59%	Efforts should be given on maintaining the growth rate.
2	Audit of Expenditure	The vouchers files are properly maintained by nagar parishad and appears to be true and fair.			
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 MPAM guidelines.			



Revised Abstract Sheet for reporting on Audit for Financial Year 2019-20

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
4	Audit of FDR	There exists only one FDR details are already mentioned in the report.		
5	Audit of Tenders/Bids	proper tendering procedures are followed by nagar parishad except.	FDRs are on auto renewal mode.	Nil
6	Audit of Grants & Loans	The records related to grants receipts and payments are properly maintained by nagar parishad.	The grants received by municipality is through proper channel and the payments are made by the municipality for the purpose for which the same is provided by government.	Nil
7	Incidences relating to 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.	
8	Any Other			Nil

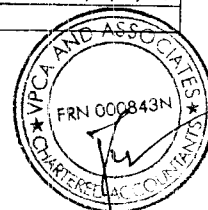


Seal & Signature of Auditor
FRN 000843N

Accountant
Chartered Accountant

Shajapur Nagar Palika Parishad
BALANCE SHEET as at 31st March 2020

	Particulars	Schedule No	Amount	
A	SOURCES OF FUNDS			
A1	Reserves And Surplus			
	Municipal (General) Fund	Sch-1		
	Earmarked Funds	Sch -2	62,85,99,374	
	Reserves	Sch-3		
	Total Reserve And Surplus		9,20,04,288	
A2	Grants, Contribution For Specific purpose			72,06,03,662
A3	Loans	Sch 4	10,74,57,314	10,74,57,314
	Secured Loans			
	Unsecured Loans	Sch -5	5,39,71,734	
	Total Loans	Sch-6		
	Total Sources Of Funds (A1-A3)			5,39,71,734.00
B	APPLICATION OF FUND			88,20,32,710
B1	Fixed Assets			
	Gross Block	Sch -11		
	Accumulated Depreciation		85,11,16,899	
	Net Block		31,16,41,728	
	Capital Work-in-progress			53,94,75,171
	Total Fixed Assets			-
B2	Investments			53,94,75,171
	Investments-General Fund			
	Investments- Other Funds	Sch -12		
	Total Investment	Sch -13		
B3	Current Assets, Loans And Advances			
	Stock In Hand (inventories)			
	Sundry Debtors (Receivables)	Sch -14		1,85,400
	Gross Amount Outstanding	Sch -15		
	Less: Accumulated Provision againsts bad and doubtful receivables		7,06,63,072	
	Sundry Debtors (Receivables) -Net			7,06,63,072
	Prepaid Expenses	Sch -16		
	Cash And Bank Balance	Sch -17		
	Loans Advance And Deposits	Sch -18	28,43,62,813	
	Total Current Assets			
B4	Current Liabilities And Provisions			35,52,11,285
	Deposits Received	Sch -7		
	Deposit Works	Sch -8		
	Other liabilities (Sundru Creditors)	Sch -9	1,26,53,746	
	Provisions	Sch -10		
	Total Current Liabilities			
B5	Net Current Assets (B3-B4)		1,26,53,746	1,26,53,746
C	Other Assets			34,25,57,539
D	Miscellaneous Expenditure (to the extent not written off)	Sch -19		
	TOTAL APPLICATION OF FUND	Sch -20		
	(B1+B2+B5+C+D)			88,20,32,710



Accountant
Shajapur Nagar Palika Parishad

Accountant
Shajapur Nagar Palika Parishad

Schedule 1 Municipal (General) Fund

Particulars	Water Supply Sewerage And Drainage	Road Development And Maintenance	Bustee Services	Commercial Projects	General Account
31010 Balance as per last amount	-	-	-	-	679588928
Addition During the year					0
31090 Surplus for the year	-	-	-	-	-50989553.76
Total	-	-	-	-	628599374.3

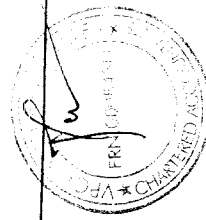


Accounting Officer

Accounting Officer

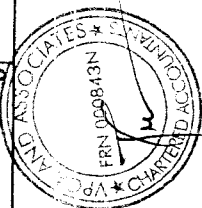
Schedule 2 Earmarked Funds (Special Funds/Sinking Fund/Trust Of Agency Fund)

Particulars	Special Fund 1 (Sanchit Nidhi)	Special Fund 2 (Janbhagidari)	Special Fund 3	Special Fund 4	Pension Fund	General Provident Fund
(A) Opening Balance	0	0	-	-	-	-
(B) Additions to the Special Fund	-	-	-	-	-	-
Transfer from Municipal fund	0	-	-	-	-	-
Interest/Dividend earned on special fund	-	-	-	-	-	-
Investment	0	-	-	-	-	-
Profit on disposal of special fund investment	-	-	-	-	-	-
Appreciation in value of special fund investments	-	-	-	-	-	-
Others Addition (Specify nature)	-	-	-	-	-	-
Total (B)	0	-	-	-	-	-
(C) payment Out Of Fund	-	-	-	-	-	-
(1) Capital Expenditure On	-	-	-	-	-	-
Fixed Asset	-	-	-	-	-	-
Others	-	-	-	-	-	-
(2) Revenue Expenditure On	-	-	-	-	-	-
Salary, Wages And Allowances etc.	-	-	-	-	-	-
Rent Other administrative charges	-	-	-	-	-	-
(3) Other:	-	-	-	-	-	-
Loss on disposal of special fund investments	-	-	-	-	-	-
Diminution in Value of Special Fund investments	-	-	-	-	-	-
transferred to Municipal Fund	-	-	-	-	-	-
Total (C)	-	-	-	-	-	-
311 Net balance of Municipal Special Fund {(A+B)-C}	0	-	-	-	-	-




 ...
 ...
 ...

Schedule 3 Reserves					
Particulars	Opening Balance	Additions During the year	Deduction during the year	Total	Balance at the end of Year
2	3	4		5(3+4)	6
31210 Capital Contribution		0		0	0
Capital Reserve	80909420				63203241
31230 Special fund Utilised	6364880		-17706179.19		6364880
3123001 Statutory Reserve	1758360				1758360
350000 General Reserve	20677807	0			20677807
Total Reserve Funds	109710470	0		0	92004287.81

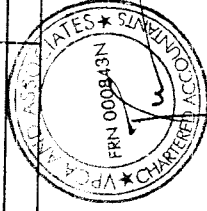


Accountant General
Accounting Officer

Accountant General
Accounting Officer

Schedule 4 Grants & Contribution for Specific Purposes

Particulars	Grants from Government	Grants from other Government Agencies	Grants from Financial Institutions	Others Specify	Total
(a) Opening Balance	32020	32030	32040	32080	
(b) Additions to the Grants	182698250	-	-	-	18,26,98,250.00
Grants Received during the year					-
Interest/Dividend earned on Grant	13,38,54,863.00	-	-	-	13,38,54,863.00
Total (b)	13,38,54,863.00	-	-	-	-
Total (a+b)	31,65,53,113.00	-	-	-	13,38,54,863.00
(c) Payment out Of Funds expenditure					31,65,53,113.00
Loss on sd disposal of Grant investments	20,90,95,799.00	-	-	-	-
Diminution in value of Grant investment					20,90,95,799.00
Other Administrative Charges					-
Total (c)	20,90,95,799.00	-	-	-	-
Net balance at the year end {(a+b)-c}	10,74,57,314.00	-	-	-	20,90,95,799.00
					10,74,57,314.00

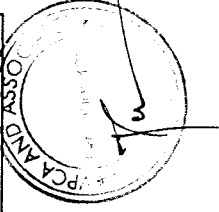


Approved
Public Works

For the year ended 31.03.2020
10.07.2020

Schedule 5 Secured Loans

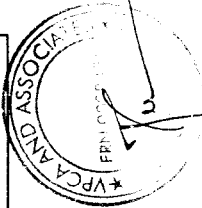
Particulars	31.03.2020	31.03.2019
33030 Hudco Loan	53971734.00	5,53,33,734.00
Total Secured Loans	5,39,71,734.00	55233734



Annexure
 Copy of the Schedule 5

Schedule 6 Unsecured Loans

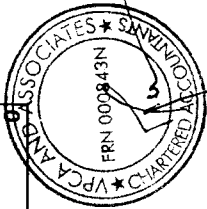
Particulars	31.03.2020
NIL	
Total Secured Loans	-



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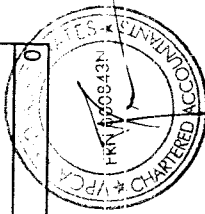
Schedule 7 Deposits Received

Particulars	31.03.2018
34010 From Contractors	-
Total deposits received	



Accountant
Super Office Solutions
2017-03-31 14:00:00

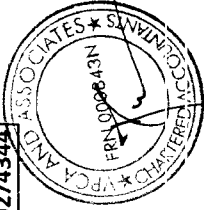
Schedule 8 Deposits Works				
Particulars	Opening balance as at the beginning of the year	Additions during the current year	Utilization/expenditure	Balance outstanding at the end of the current year
Total Of Deposit works	0	0	0	0




 Auditor General
 155, 157, 159, 161, 163, 165, 167, 169, 171, 173, 175, 177, 179, 181, 183, 185, 187, 189, 191, 193, 195, 197, 199, 201, 203, 205, 207, 209, 211, 213, 215, 217, 219, 221, 223, 225, 227, 229, 231, 233, 235, 237, 239, 241, 243, 245, 247, 249, 251, 253, 255, 257, 259, 261, 263, 265, 267, 269, 271, 273, 275, 277, 279, 281, 283, 285, 287, 289, 291, 293, 295, 297, 299, 301, 303, 305, 307, 309, 311, 313, 315, 317, 319, 321, 323, 325, 327, 329, 331, 333, 335, 337, 339, 341, 343, 345, 347, 349, 351, 353, 355, 357, 359, 361, 363, 365, 367, 369, 371, 373, 375, 377, 379, 381, 383, 385, 387, 389, 391, 393, 395, 397, 399, 401, 403, 405, 407, 409, 411, 413, 415, 417, 419, 421, 423, 425, 427, 429, 431, 433, 435, 437, 439, 441, 443, 445, 447, 449, 451, 453, 455, 457, 459, 461, 463, 465, 467, 469, 471, 473, 475, 477, 479, 481, 483, 485, 487, 489, 491, 493, 495, 497, 499, 501, 503, 505, 507, 509, 511, 513, 515, 517, 519, 521, 523, 525, 527, 529, 531, 533, 535, 537, 539, 541, 543, 545, 547, 549, 551, 553, 555, 557, 559, 561, 563, 565, 567, 569, 571, 573, 575, 577, 579, 581, 583, 585, 587, 589, 591, 593, 595, 597, 599, 601, 603, 605, 607, 609, 611, 613, 615, 617, 619, 621, 623, 625, 627, 629, 631, 633, 635, 637, 639, 641, 643, 645, 647, 649, 651, 653, 655, 657, 659, 661, 663, 665, 667, 669, 671, 673, 675, 677, 679, 681, 683, 685, 687, 689, 691, 693, 695, 697, 699, 701, 703, 705, 707, 709, 711, 713, 715, 717, 719, 721, 723, 725, 727, 729, 731, 733, 735, 737, 739, 741, 743, 745, 747, 749, 751, 753, 755, 757, 759, 761, 763, 765, 767, 769, 771, 773, 775, 777, 779, 781, 783, 785, 787, 789, 791, 793, 795, 797, 799, 801, 803, 805, 807, 809, 811, 813, 815, 817, 819, 821, 823, 825, 827, 829, 831, 833, 835, 837, 839, 841, 843, 845, 847, 849, 851, 853, 855, 857, 859, 861, 863, 865, 867, 869, 871, 873, 875, 877, 879, 881, 883, 885, 887, 889, 891, 893, 895, 897, 899, 901, 903, 905, 907, 909, 911, 913, 915, 917, 919, 921, 923, 925, 927, 929, 931, 933, 935, 937, 939, 941, 943, 945, 947, 949, 951, 953, 955, 957, 959, 961, 963, 965, 967, 969, 971, 973, 975, 977, 979, 981, 983, 985, 987, 989, 991, 993, 995, 997, 999

Schedule 9 Others Liabilities (sundry Creditors)

Particulars	31.03.2020	31.03.2019
35010 Creditors	1658721	3405300
Earnest Money	807000	841932
Security Deposit	2845601	2922063
35011 Employee Liabilities	7342423.5	3105049
Total	12653745.75	10274344



Approved

For the purpose of the return

For the purpose of the return

For the purpose of the return

Schedule 10 Provisions	
Particulars	31.03.2018
-	-
Total	-

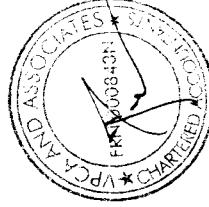


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Schedule 11 Fixed Assets

Particulars	Gross Block					Deductions during the period	Cost at the end of the year
	Opening Balance	Additions during the period	Opening Accumulated Depreciation	Current Year Depreciation			
2	3	4	5		6	7	
41010 Land Buildings	32,92,612.00	-			-		32,92,612.00
41020 Buildings	58939444.00	85,89,553.00	22170797.42	3014935.0	-		4,23,43,264.58
41030 Roaads and Bridges	369449652.00	51416613.00	163155867.4	5916659.0	-		25,17,93,738.63
41031 Sewerage and drainage	11847794.20	21612420.00	6741607.337	5161242.0	-		2,15,57,364.86
41032 Water Ways	170230419.00	5124727.10	76325266.02	4512472.7	-		9,45,17,407.37
41033 Public Lighting	14536206.00	0.00	5486631.02	473292.8	-		85,76,282.21
41040 Plants & Machinery	2219159.15		1545062.562	47408.3	-		6,26,688.30
Computers & Hardwares	1247568.00	615517.00	756879.3545	152574.7			9,53,630.98
41050 Vehicles	24830385.00		11232769.95	869477.0	-		1,27,28,138.05
4060 Office & other equipment	1619061.00	3,12,782.00	695715.9423	577092.1	-		6,59,034.99
	4556097.00						
41070 Furniture, Fixtures, electrical appliances		55,15,317.00	2689303.168	116674.6	-		72,65,436.22
412 Capital Work in Progress	59692570.00	3,54,69,000.00	0				9,51,61,570.00
Total	72,24,60,970	12,86,55,929.10	29,07,99,900.14	2,08,41,828.11	-		53,94,75,171.20



Approved
 For the Board of Directors
 Date: 10/08/2017

Schedule 12 Investments-General Funds			
Particulars	With whom invested	Face value	Current year carrying cost
Others investments Including Fixed Deposits	-	-	-
Total of Investments General Fund	-	-	-



Accountant
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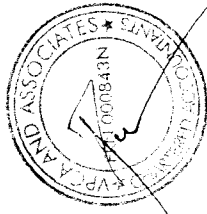
Schedule 13 Investments-Others Funds			
Particulars	With whom invested	Face value	31.03.2019
Nil			
Total of Investments-other Funds	-	-	-



1. **Investment in Government Securities**
 2. **Investment in Corporate Bonds**
 3. **Investment in Equity Shares**
 4. **Investment in Mutual Funds**
 5. **Investment in Real Estate**
 6. **Investment in Other Assets**

Schedule 14 Stock in Hand (Inventories)

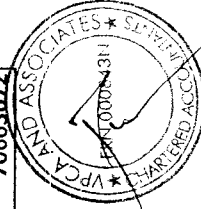
Particulars	31.03.2019
Stock In Hand	1,85,400.00
Total stock in hand	1,85,400.00



Accountant
(Name of the Officer)
11/03/2019

Schedule 15 Sundry Debtors (Receivables)

Particulars	Gross Amount	Provision for Outstanding revenues	Net Amount
43110 Receivables for property taxes			
Less than 5 years	4722251	0	4722251
More than 5 years			
Sub Total	4722251	0	4722251
Net Receivables of property Taxes			
43120 Receivables of Other Taxes	4722251		4722251
Less than 3 years			
More than 3 years	0		0
More than 3 years			
Sub Total	0	0	0
Net Receivables of Others Taxes	0		0
43130 Receivables for Fees and User Charges	65940821		
Less than 3 years			
More than 3 years	0		0
More than 3 years			
Sub Total	65940821	0	65940821
43140 Receivables from Other Sources			
Less than 3 years			
More than 3 years	0		0
More than 3 years			
Sub Total	0		0
43150 Receivables from Government			
Sub Total	0		0
Receivables Control Account			
Sub Total			
Total of Sundry Control Account (Receivables)	70663072		70663072



Accountant
WPC AND ASSOCIATES

ST. LOUIS, MO.
63100000311

Schedule 16 Prepaid Expenses		
Particulars		31-03-2020
Nil		
Total Prepaid Expenses	-	-

Particulars

Particulars	31-03-2020
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Total Prepaid Expenses

Total Prepaid Expenses	-	-
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1. The first part of the document is a list of names and titles, including "The Hon. Mr. Justice" and "The Hon. Mr. Justice".

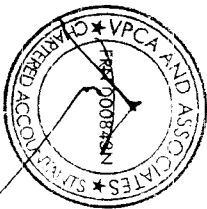
Schedule 16 Prepaid Expenses		
Particulars	31-03-2020	
	Nil	
Total Prepaid Expenses	-	-



Accountant
Chartered Accountant

For the year ended 31-03-2020
The undersigned

Schedule 17 Cash and Bank Balances	
Particulars	31-03-2020
45010 Cash Balance	
45021 Nationalised Bank	284362812.6
45022 Other Schedule Banks	-
45023 Scheduled co-Operative Bank	-
45024 Post Office	-
Sub-Total	284362812.6
45062 Nationalised Bank	-
45063 Other Schedule Banks	0
Sub-Total	0
Total Cash and Bank balances	284362812.6



Accountant
[Signature]
[Stamp]

For the
[Signature]
[Stamp]

Schedule 18 Loans, advances, and deposits

Particulars	Opening Balance at the beginning of year	Paid during the current year	Recovered during the year	Balance outstanding at the end of the year
46010 Loans and advances to employees	0	0	0	0
46060 Deposit with External Agencies	0	0	0	0
Total Accumulated Provision	0	0	0	0

Schedule 19 Other Assets

Particulars	31-03-2020
Total Other Assets	Nil

Schedule 20 Miscellaneous Expenditure (to the extent not written off)

Particulars	31.03.2020
Total Miscellaneous expenditure	Nil



Accountant
Bharat Gaurav Sharma

From the written report of
the auditor dated 20/03/2020