

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

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**AUDIT REPORT FOR THE YEAR**  
**ENDING 2019-20**

**NAGAR PARISHAD SONKATCH DIVISION, DEWAS (M.P)**

**AUDIT REPORT IN CONNECTION WITH ANNUAL AUDIT OF SONKATCH NAGARPARISHAD**

We have examined the Receipt & Payment Account, for the year ended on 31st March 2020, attached herewith, of SONKATCH Nagar Parishad, 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 Parishad;
- 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 SONKATCH Nagar Parishad for the year ended on as at 31st March 2020.

Place: Indore

Date: 17/04/2021

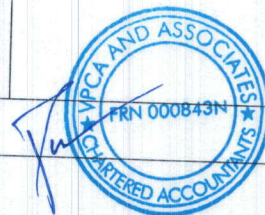
  
Pulkit Agarwal  
Chartered Accountant  
M No.431102

## 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 suggest that Bank Ledger Accounts for all banks should be prepared so that Bank Reconciliation Statement can be prepared periodically Parishad not maintain any BRS.
- 3 Mukhyamantri Adoh Sanrachana Yojana Cash book has also been maintained by municipality which are not consolidated in receipts and payments account.
- 4 Parishad has not prepared Utilisation Certificate for Grants.
- 5 Parishad has not reconcile grants.
- 6 As Parishad has not prepare balance sheet we are unable to express any opinion on Balance sheet for the year ending 2019-20.
- 7 Parishad has not bifurcated the grants in cash book other grants includes (14<sup>th</sup> Finance, Sadak Marrammat, Sansad Nidhi, Vishesh Nidhi, Etc.)

### 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 <b>Receipt &amp; Payment Account</b> .	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.	<div>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</div> <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 colspan="5">Jalkar less deposited in Bank</td></tr><tr><td></td><td></td><td></td><td></td><td></td></tr><tr><td colspan="5">Sampatti Karless deposited in Bank</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	Jalkar less deposited in Bank										Sampatti Karless deposited in Bank										No discrepancies found.
S No.	Receipt No.	Amount in receipt	Amount in ledger and cash book	Difference																								
Jalkar less deposited in Bank																												
Sampatti Karless deposited in Bank																												



Sampatti Kar original receipts not attached after cancellation of original receipt (Original receipts are missing)

3.	Percentage of Revenue Collection Increase / decrease in various heads in property tax, Samekit Kar, ShikshaUpkar, NagriyaVikasUpkar & Other Tax as compared to previous year shall be part of Audit Report.	Percentage of revenue collection increase/decrease in various heads in Property tax, Samekit Kar, ShikshaUpkar, NagriyaVikasUpkar and other tax have been prepared in <b>Annexure - "B-1"</b> .	There has been significant downfall in recovery of sampattikar and samekit both Current 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 <b>Annexure "B-2"</b> .	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 <b>Audit of FDRs</b>
8.	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.

#### 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 <b>Annexure "C"</b> .
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 minor discrepancies which are annexed in the report as " <b>Annexure-B-3</b> "	There are instances found where parishad expended more than allowed limit on Employees conveyance (Yatribahtta to employee ) Parishad has to recover the excess amount expended from the particular employee details of which is given in the <b>Annexure B-4</b>
3.	Auditor shall check monthly balance of the Cash Book & guide the	We examined the daily balances of the cash book and arithmetical & clerical errors have been identified by us, which was dealt with appropriately and	Municipality has to more focus on arithmetical errors.



	accountant to rectify the errors.	rectified at the year end. Closing Balance has been worked out correctly by giving above rectification effects.	
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 " <b>Annexure-B-4</b> "	Out of Own Fund expenses are brought to the notice with the " <b>Annexure B-5</b> ".
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	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	UC'S are not prepared by the management of the ULB.



records and creation of Fixed Assets.	being asked from the higher authority/sanctioning authority.	
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### 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.	Grants are not reconciled and not.
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 but parishad not maintain any BRS .
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 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.



	the audit report.		
4.	Bank Reconciliation Statement shall be verified from the records of U LB & 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.
5.	Auditor shall be responsible for verifying the entries in the grant register. The Receipt & payments of grants shall be duly verified from the entries in the Cash Book.	We have reconciled the accounts of receipts and payments for the grant received and utilized during the year.	No discrepancies found.
6.	The Auditor shall verify the fixed assets register from the records & the discrepancies shall be brought to the notice of CMO.	The Auditor shall verify the fixed assets register from the records & the discrepancies shall be brought to the notice of CMO.	No discrepancies found.
7.	The auditor shall reconcile the accounts of receipt and payments especially for project funds.	The Receipt & payment for project funds are reconciled and all the receipts and payments of project funds are annexed to the report.	No such instances observed.

#### Audit of FDR

S. No.	Indicators	Observations	Remarks
1.	The auditor is responsible for audit of all FDR & TDR.	We have physically verified all the FDRs held by the municipality and complete details of which are being hereby annexed to this report in Annexure "B-5".	FDRs and FD Register were made available.
2.	Auditor shall ensure that proper records of FDR are maintained and all renewals	Municipality has opted for auto renewal of the FDRs on its maturity thereby risk of not getting timely renewal of FDRs is almost nil and management has	FDs get auto renewed.



	are timely done.	prepared proper register and records for the FDRs and they are in agreement with the physical FDRs.	
3.	Cases where FDR & TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO.	All the FDRs have been kept at the appropriate rate of interest and we didn't come across any instances where the FDRs have been kept at low rate of interest than the prevailing market rate.	No Discrepancies were found.
4.	Interest earned on FDR shall be verified from entries in the Cash Book.	As regards the verification of the interest earned and its reporting in the cash book we draw attention to the point that municipality is following and preparing its records on the cash basis of accounting thereby reporting interest income only at the time of receipts of such interest and not else.	No Discrepancies were found.

#### Audit of Tenders/Bids

S. No.	Indicators	Observations	Remarks
1.	The auditor is responsible for audit of all tenders/bids invited by ULB.	We have audited tenders/ bids invited by the ULB during the F.Y.2019-20 by applying Sample Test Check Basis and no contraventions or exceptions were noticed during the course of audit other than those which have been discussed in next points.	None
2.	Auditor shall check whether competitive tendering procedures are followed for all bids.	By applying Sample Test Check Basis, We found that competitive tendering procedures are being followed by the municipality except in the cases where only one bidder was involved in the bidding process.	None
3.	Auditor shall verify that receipts of tender fee/bid processing fee/performance guarantee both during the	We have verified the receipts of Bid processing fees/Tender fees and the same have been accounted for in the books of account.	None



	construction and maintenance period.		
4.	The bank guarantee, if received in lieu of bid processing fee/ performance guarantee shall be verified from the issuing bank.	There are no Bank guarantee	No such instances found
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.	None
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.	None



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; 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.	HUDCO loan avail for Shari Payjal Yojana and the project is not yet completed so question of realization of the revenue does not arise.	None
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 PARISHAD SONKATCH, DISTRICT DEWAS

Annxure "B-"

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 2019-20 (A)	Audited 2020-21(C)	Growth in as compared to 19-20 (B)-(C)
1	Property tax outstanding	177666	42192	-76%
2	Property tax current	309914	260478	-16%
3	SamekitKar Outstanding	157560	60170	-62%
4	SamekitKar current	86400	51181	-41%
5	ShikshaUpkar outstanding	5437	1436	-74%
6	Shikshaupkar current	9968	65074	+553%
7	VikasKar Outstanding	57714	17607	-69%
8	VikasKar Current	177081	77716	-56%
9	Jalkar outstanding	526974	482420	-8%
10	Jalkar current	560810	495210	-12%

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. If we compare with the budgeted figure the realization of income is not up to the mark whereas when we compare the same with the past year actual income the growth is positive.



**Annexure-"B-3"**

**Discrepancies observed during Audit of Expenditure**

Date	Name of the employee	Amount allowed	Amount expended	Amount to be recovered

**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
Utilization Certificate of Grants not Prepared by Parishad			

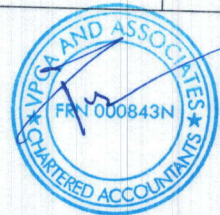
**Grants which remain unutilized during the Year**

Grant Name	Opening Balance	Amount received as grant (fund)	Amount of expense from that Grant (fund)	Unutilized grant
Utilization Certificate of Grants not Prepared by Parishad				

**Annexure-"B-5"**

FDR No.	Bank	FDR Date	Maturity Date	FDR Amount

**Seal & sign of Auditor**



Nagar Parishad Sonkatch					
Income & Expenditure Statement					
1-Apr-2019 to 31-Mar-2020					
Particulars	1-Apr-2019 to 31-Mar-2020		Particulars	1-Apr-2019 to 31-Mar-2020	
Expenses		44683611.00	Incomes		28007855.00
<b>Establishment Expenses</b>			<b>Tax Revenue</b>		
Epf	112546.00		Samekit Bakaya	60170.00	
Gpf	89000.00		Samekit Kar Chalu	51181.00	
Insurance	68992.00		Sampti Kar Chalu	260478.00	
Salary	18908968.00		Sampti Kar Bakaya	42192.00	
Parisad Bhataa	104000.00		Educatione Cess Chalu	65074.00	
Parshad Mandey	78000.00		Educatione Kar Bakaya	1436.00	
Pension	104174.00		Swachtha Bakaya	15600.00	
<b>Administrative expenses</b>			Swachtha Kar Chalu	32405.00	
Electricity Bill	1344277.00		Urban Development	77716.00	
Computer & Consumables	20550.00		Urban Development Bakaya	17607.00	
Advertisement Expense	482589.00		Vivid Kar	59690.00	
News Pepar	90598.00		Water Tax Chalu	495210.00	
Stationery	258132.00		Water Tax Bakaya	482420.00	
Telephone Bill	29795.00		<b>Assigned Revenues &amp; Compensation</b>		
R&M Computer	3000.00		Chungi	22078016.00	
Programme Expenses	184600.00		<b>Rental Income From Municipal Properties</b>		
<b>Operation &amp; Maintainance</b>			Bhumi Kiraya	354380.00	
Water Supply	771706.00		Bhavan Nirman	6250.00	
Water Store Purchase	74078.00		Bus Stand	99670.00	
Other Store purchase'	15698985.00		colonizer shulk	50000.00	
Penting charges	65756.00		<b>Fees &amp; User Charges</b>		
Diesel	1477551.00		Avedan	18085.00	
Electricity Samagri	65624.00		Deposit Money	1659466.00	
R&M Electronic item	27900.00		Dukan Kiraya	907636.00	
R&M Fire Brigade	2289.00		Bus Panjiyan	100.00	
R&M Motor	1060137.00		Dakhal Shulk	132840.00	
R&M Road	1170568.00		License Fee	77700.00	
R&M Tubewall	437886.00		marriage certificate	1135.00	
R & M-Vehicle Others	87094.00		Namantran	230580.00	
Safai	117000.00		Navin Nai	104300.00	
Samagri	673033.00		Pasu Panjiyan	4060.00	
Swachata Samgri	1019883.00		Praman Shulk	10060.00	
Vehicle rent	55000.00		Presan Shulk	12500.00	
			Ration Card	6800.00	
			Re-Conection	3400.00	
			Sefty Tank	10000.00	
			Surcharge	32820.00	
			Other Income	546878.00	
			<b>Excess of Expenditure over Income</b>		16675756.00
<b>Total</b>		<b>44683611.00</b>	<b>Total</b>		<b>44683611.00</b>



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	487580	302670			
(ii)	समेकित कर	243960	111351	-37.92%	Negative Growth rate has been observed	Efforts should be given on maintaining the growth rate.
(iii)	नगरीय विकास उपकर	234795	95323	-54.36%	Negative Growth rate has been observed	Efforts should be given on maintaining the growth rate.
(iv)	शिक्षा उपकर	15405	66510	-59.40%	Negative Growth rate has been observed	Better recovery policies should be adopted
	कुल योग	981740	575854	331.74%	Positive Growth rate has been observed	Efforts should be given on maintaining the growth rate.
	गैर राजस्व वसूली			-41.34%	Negative Growth rate has been observed	Efforts should be given on maintaining the growth rate.
(i)	जल उपभोक्ता प्रभार	777260	845730	8.81%	Negative Growth rate has been observed	Efforts should be given on maintaining the growth rate.
(ii)	डोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार	0	0	0.00%	--	--
(iii)	अन्य कर / शुल्क	0	0	0.00%	--	--
	कुल योग	777260	845730	8.81%	Moderate Growth rate has been observed	Efforts should be given on maintaining the growth rate.
	महा योग	1759000	1421584	-19.18%	Negative Growth rate has been observed	Negative Growth rate has been observed
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 MPMAM 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.	Nil

Seal & Signature of Auditor  
CHARTERED ACCOUNTANTS  
FIRN 000843N

Nagar Parishad Sonkatch					
Receipts & Payments					
1-Apr-2019 to 31-Mar-2020					
Receipts	1-Apr-2019 to 31-Mar-2020		Payments	1-Apr-2019 to 31-Mar-2020	
<b>Opening Balance</b>		<b>7248512.82</b>	<b>Capital Account</b>		<b>3732109.00</b>
			Pay Jal	3132101.00	
<b>Capital Account</b>		<b>52629959.44</b>	Sambal Youjna	600008.00	
14th Central Finance Comm	2516000.00		<b>Indirect Expenses</b>		<b>52871486.00</b>
Chungi	22078016.00		Advertisement Expense	482589.00	
MULBHUT	1348000.00		C.C Road	100000.00	
Other Grant	17374696		Computer & Consumables	20550.00	
Pay Jal	2500000.00		Diesel	1477551.00	
PM Awaz Youjna	4874267.00		Electricity Bill	1344277.00	
Rajye Vitt Ayoug	1294000.00		Electricity Samagri	65624.00	
Sadak	228000.00		Epf	112546.00	
Sambal Youjna	400000.00		Gpf	89000.00	
Sanchalan Kar	11436.00		Insurance	68992.00	
Tander Form	5544.00		Jal Pradaye	771706.00	
<b>Indirect Incomes</b>		<b>5965892.00</b>	Jal Samagri	74078.00	
Aniya	546878.00		Loan	51253.00	
Avedan	18085.00		News Pepar	90598.00	
Bhavan Nirman	6250.00		Nirman Karya	5365879.00	
Bhumi Kiraya	354380.00		Nirman Samgri	1856845.00	
Bus Panjiyan	100.00		Other Samagri	15698885.00	
Bus Stand	99670.00		Other Structures	7880.00	
colonizer shulk	50000.00		Parisad Bhataa	104000.00	
Dakhal Shulk	132840.00		Parshad Mandey	78000.00	
Deposit Money	1659466.00		Pension	104174.00	
Dukan Kiraya	907636.00		Penting Shulk	65756.00	
Educatione Cess	65074.00		Programme Expenses	184600.00	
Educatione Kar Bakaya	1436.00		R&M Computer	3000.00	
License Fee	77700.00		R&M Electronik Itam	27900.00	
marriage certificate	1135.00		R&M Fire Brigade	2289.00	
Namantran	230580.00		R&M Motor	1060137.00	
Navin Nal	104300.00		R&M Road	1170568.00	
Other	36053.00		R&M Tubewall	437886.00	
Pasu Panjiyan	4060.00		R & M-Vehicle Others	87094.00	
Praman Shulk	10060.00		Safai	117000.00	
Presan Shulk	12500.00		Salary	18908968.00	
Ration Card	6800.00		Samagri	673033.00	
Re-Conection	3400.00		Stationery	258132.00	
Samekit Bakaya	60170.00		Swachata Samgri	1019883.00	
Samekit Kar	51181.00		Telephone Bill	29795.00	
Sampti Kar	260478.00		Vahan Kiraya	55000.00	
Sampti Kar Bakaya	42192.00		Other	96363.00	
Sefty Tank	10000.00		Totalling Mistake	709655.00	
Surcharge	32820.00		<b>Closing Balance</b>		<b>9240769.26</b>
Swachtha Bakaya	15600.00				
Swachtha Kar	32405.00				
Urban Development	77716.00				
Urban Development Bakaya	17607.00				
Vivid Kar	59690.00				
Water Tax	495210.00				
Water Tax Bakaya	482420.00				
<b>Total</b>		<b>65844364.26</b>	<b>Total</b>		<b>65844364.26</b>

Nagar Parishad Sonkatch					
Balance Sheet for the current Year					
1-Apr-2019 to 31-Mar-2020					
Liabilities			Assets		
Particulars	Amount	Amount	Particulars	Amount	Amount
<b>Capital Account</b>		<b>18567636.00</b>	<b>Fixed Asset</b>		<b>9272878.00</b>
Municipal Fund	17842636.00		C.C Road	1270568.00	
MULBHUT	150000.00		Jal Pradaye	771706.00	
Other Grant	210000.00		Nirman Karya	7230604	
Pay Jal	350000.00		<b>Current Assets</b>		
Sadak	15000.00		<b>Debtors</b>		<b>617989</b>
<b>Long Term Liabilities</b>		<b>564000.00</b>	Sampti Kar Bakaya	42192.00	
Loan Amount	564000.00		Samekit Bakaya	60170.00	
			Swachtha Bakaya	15600.00	
			Urban Development Bakaya	17607.00	
			Water Tax Bakaya	482420.00	
			<b>Bank Balance</b>		<b>9240769.26</b>
<b>Total</b>		<b>19131636.00</b>	<b>Total</b>		<b>19131636</b>