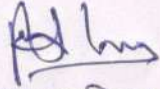


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UDAIPURA NAGAR PARISHAD

AUDITORS REPORT-FINANCIAL YEAR
2019-20

AUDITOR:
PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS


मुख्य नगर पालिका अधिकारी
नगर परिषद्, उदयपुरा



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INDEPENDENT AUDITOR'S REPORT

1. Report on the Financial Statements

We have audited the accompanying financial statements of UDAIPURA NAGAR PARISHAD ("the ULB"), which comprise the Balance Sheet as at March 31, 2020 the Income and Expenditure Account and Receipt & Payment Account for the year then ended, and a summary of the significant accounting policies and other explanatory information.


2. Management's Responsibility for the Financial Statements

The ULB's Management is responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the ULB in accordance with the provisions of Municipal Corporation Act, 1956 and accounting principles generally accepted in India, including the Municipal Accounting Manual ("the Manual") and Accounting Standards applicable to the Urban Local Bodies. This responsibility also includes maintenance of adequate accounting records in accordance with the Municipal Accounting Manual for safeguarding of the assets of the ULB and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

3. Auditor's Responsibility

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

We have taken into account the Municipal Accounting Manual, the accounting and auditing standards and matters which are required to be included in the audit report as per the letter issued by Directorate, Urban Administration


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&Development, M.P., Bhopal in this regard. The CMO has not directed us to perform audit of any other section in his office in addition to the above scope.

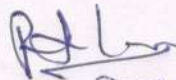
We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the ULB's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the ULB's officers, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

4. Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the aforesaid financial statements give the information as required by the Manual in the manner so required and give a true and correct view in conformity with the accounting principles generally accepted in India, of the state of affairs of the ULB as at 31st March, 2020 and its income & expenditure for the year ended on that date.


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5. Basis for Qualified Opinion

The details which form the basis of qualified opinion are reported in the Annexure 1 and Annexure 2 annexed to this report.

6. Emphasis of Matters

We draw attention to the following matters reported in Annexure - 2, annexed to this report.

- Accounts prepared as per the Manual in lieu of accounting standards for local bodies as issued by Institute of Chartered Accountants of India.
- Adjustments were made in revenue receipts to reconcile the balances as per revenue department's recovery records.
- Mismatch in amount received during the year under certain grants.
- Non maintenance of records as prescribed under MPMAM and specified in this report in Annexure 2.
- Non verification of EPF, and TDS on GST, as same has not been made available to us by the ULB.

Our opinion is not modified in respect of these matters.

7. We further report that:

- We have sought and, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- Except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, in our opinion proper books of account as required by Municipal Accounting Manual have been kept by the ULB so far as appears from our examination of those books.
- The Balance Sheet and Income and Expenditure Account deal with by this Report are in agreement with the books of account.
- Except for the matter described in the Basis for Qualified Opinion paragraph above, the Balance Sheet and Income and Expenditure Account comply with the


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Municipal Accounting Manual and Accounting Standards applicable to the Urban Local Bodies.

- e) The matter described in the Basis for Qualified Opinion paragraph above, in our opinion, may have an adverse effect on the functioning of the ULB.
- f) The qualification relating to the maintenance of accounts and other matters connected therewith are as stated in the Basis for Qualified Opinion paragraph above.
- g) With respect to the adequacy of the internal financial controls over financial reporting of the ULB and the operating effectiveness of such controls, refer to our separate Report in 'Annexure 1'.

Date: 10-06-2021
UDIN: 21418806AAAACB7612

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For Patidar & Associates
Chartered Accountants

CA Neelesh Patidar
(Partner)
MRN - 418806



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Annexure '1'

Report on Internal Financial Controls over Financial Reporting

1. Report on the Internal Financial Controls of the ULB ("the ULB")

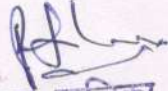
We have audited the internal financial controls over financial reporting of UDAIPURA NAGAR PARISHAD ("the ULB") as of March 31, 2020 in conjunction with our audit of the financial statements of the ULB for the year ended on that date.

2. Management's Responsibility for Internal Financial Controls

The ULB's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the ULB. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to ULB's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required in accordance with the Municipal Corporation Act, 1956 including the Municipal Accounting Manual and accounting principles generally accepted in India applicable to the Urban Local Bodies.

3. Auditors' Responsibility

Our responsibility is to express an opinion on the ULB's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the Guidance Note") and the Standards on Auditing, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.


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Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion on the ULB's internal financial controls system over financial reporting.

4. Meaning of Internal Financial Controls Over financial Reporting.

ULB's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A ULB's internal financial control over financial reporting includes those policies and procedures that

- a) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the ULB;
- b) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the ULB are being made only in accordance with authorizations of management and officers of the ULB; and
- c) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the ULB's assets that could have a material effect on the financial statements.


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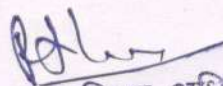
5. Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

6. Qualified opinion

According to the information and explanations given to us and based on our audit, the following material weaknesses have been identified as at March 31, 2020:

- a) The ULB did not have an appropriate internal financial control system over financial reporting since the internal controls adopted by the ULB did not adequately consider risk assessment, which is one of the essential components of internal control, with regard to the potential for fraud when performing risk assessment. However a system is in place for proper routing of payment file and attachment of note sheet with every file.
- b) The ULB did not have an appropriate internal control system for tax and user charges collection, tax demand evaluation and establishing proper segregation of tax and user charges to various heads of revenue, which could potentially result in the ULB recognizing revenue without establishing reasonable certainty of ultimate collection.
- c) The ULB did not have an appropriate internal control system for inventory with regard to receipts, issue for production and physical verification. Further, the internal control system for identification and allocation of overheads to inventory was also not adequate. These could potentially result in material misstatements in the ULB's trade payables, consumption, inventory and expense account balances.


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- d) The ULB did not have an appropriate internal control system for fixed asset with regard to purchase, construction, transfer and physical verification. Further, the internal control system for identification and allocation of overheads to fixed asset was also not adequate. These could potentially result in material misstatements in the ULB's grants, payable to contractors, tax and other statutory dues, fixed assets, capital work in process and accumulated depreciation account balances.

A 'material weakness' is a deficiency, or a combination of deficiencies, in internal financial control over financial reporting, such that there is a reasonable possibility that a material misstatement of the ULB's annual or interim financial statements will not be prevented or detected on a timely basis.

In our opinion, because of the effects/possible effects of the material weaknesses described above on the achievement of the objectives of the control criteria, the ULB has not maintained adequate internal financial controls over financial reporting and such internal financial controls over financial reporting were not operating effectively as of March 31, 2020 based on the internal control over financial reporting criteria established by the ULB.

We have considered the material weaknesses identified and reported above in determining the nature, timing, and extent of audit tests applied in our audit of the March 31, 2020 financial statements of the ULB, and these material weaknesses do not affect our opinion on the financial statements of the ULB.

Date: 10-06-2021

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For Patidar & Associates
Chartered Accountants

CA Neelesh Patidar
Partner
MRN - 418806



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Annexure '2'

The Annexure referred to in paragraph 5 & 6 of Our Report:

1. Audit of Revenue

1) The auditor is responsible for audit of revenue from various sources.

We have verified the revenue from various sources which was recognized and entered in the books of account produced before us for verification.

Age wise bifurcation of revenues was not available and hence it is difficult to identify whether recoveries in current year were made out of current year due or old outstanding. Also closing balance of the revenue reflects consolidated due amount for current year and unrecovered amount of previous year, if any.

2) He is also responsible to check the revenue receipts from the counter files of receipt book and verify that the money receipt is duly deposited in respective bank account.

The counter foils or revenue receipts were made available to us for verification. It was explained to us that the process of collection of revenue is fully electronic and no receipt book is being maintained by ULB. It was informed to us that the revenue/tax collector/officer directly deposits the amount collected with main cashier at the cash counter, who in turn deposit this amount directly to the bank account. Receipt entry is updated in electronic register by revenue/tax collector/officer from which collected amount move into cashier cash book. Electronic registers of collection of revenue were not provided to us for verification.

3) Percentage of revenue collection increase decrease in various heads in Property tax, Samekit-kar, Shiksha-upkar, Nagriyavikas-upkar, and other tax compared to previous year shall be part of report.

Details are given in Annexure C attached to this report.

4) Delay beyond 2 working days shall be immediately brought to the notice of commissioner/CMO.

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No such instances were noticed during the test check of such entries conducted by us except the circumstances like public holidays, government or local holidays etc.

5) The entries in Cash book shall be verified.

We have verified the entries in cash book on test check basis and no major discrepancy was noticed by us. However due to quantum of transactions and inherent limitation of audit we cannot provide our absolute assurance on the entries of the cash book. It is generally recommended that entries of the cash book should be duly supported by necessary documentary evidences and authorizations.

6) The auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly targets any lapses in revenue recovery shall be a part of the report.

No details with respect to quarterly and monthly targets set for the FY 2019-20 and the revenue recovery against such targets were made available to us. Hence, it was not possible for us to report the revenue recovery against the quarterly and monthly targets and any lapses there to.

7) The auditor shall verify the interest income from FDR's and verify that interest is duly and timely accounted for in cash book.

We have verified the interest income from FDR's. Interest income were recorded on accrual basis.

8) The case where, the investments are made on lesser interest rates shall be brought to the notice of the Commissioner/CMO.

ULB has its investments only in form of FDR's. Investments were made at available competitive rates.

2. Audit of Expenditure:

1) The auditor is responsible for audit of expenditure under all the schemes.

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We have verified the expenditure under various heads which was recognized and entered in the books of account produced before us for verification.

- 2) He is also responsible for checking the entries in cash book and verifying them relevant vouchers.

We have verified the entries in cash book on test check basis which were supported by relevant vouchers/note sheets and not found material discrepancies. However, considering the bulk quantum of entries and the weak internal control procedures, the discrepancies in the entries of cash book cannot be ruled out in entirety. Test checked vouchers revealed below mentioned instances.

V.no.	Date	Name of the party	Amount	Remarks
111	01/07/2019	Royal India Infra	₹ 5,51,691.00	Not authorized by the CMO
173	13/08/2019	Moinuddin	₹ 1,44,461.00	GST TDS not deducted on many payments, although aggregate of the payments exceeding 2.5 Lakhs

ULB have not provided challans or returns for payment of TDS on GST, EPF etc to the Government. However ULB has explained that same had been duly deposited on or before the due date. Non compliance of tax provision attracts statutory penalty.

- 3) He should also check monthly balance of the cash book and guide the accountant to rectify errors, if any.
No issue of any difference in totalling amount was noticed in course of our verification made on test check basis.
- 4) 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 the Commissioner / CMO.
No such instance has been noticed during the course of our verification made on test check basis.

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- 5) He shall also verify that the expenditure is accordance with the guideline, directives, acts and rules issue by Government of India/ State Government. In absence of availability of guidelines, directives, acts and rules issued by Government of India/ State Government, it was not possible for us to verify the expenditures in accordance with such guidelines etc.
- 6) 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 the expenditure on test check basis and it was found that such expenditure were duly supported by financial and administrative sanctions accorded by competent authority, However, in absence of information/ written document with respect to administrative and financial limits of the sanctioning authority, it was not possible for us to verify whether the expenditure incurred and sanctioned by authority were within their limits or not.
- 7) All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured and during the audit Non-compliance of audit Para shall be brought to the notice of Commissioner / CMO).
No such instances were noticed during the test check of such entries conducted by us.
- 8) The auditor shall be responsible for verification of scheme wise project wise Utilization Certificate (UCS). UC's shall be tallied with the income & expenditure and creation of Fixed Asset
During the course of verification we have been informed that UC's were being prepared and maintained by concerned departments. Copies of such UC's were not provided to us for verification.

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We are unable to verify the details of capitalization of expenditure since there is neither any proof available nor completion of work from respective department. There is no cross check mechanism exist to ensure the completion of project except payment of final bill. It is suggested that a proper internal control system should be framed to identify the fixed asset and its recognition in fixed asset register and books of account of the ULB.

- 9) He shall verify that all temporary advances have been fully recovered.
No recoveries were made during the year against some temporary advances to employees. The amount recoverable at year end was as follows:

Employee	Amount
Halke Prasad-Driver	₹ 1,01,410.00
Pushottam Singh Lodhi	₹ 1,50,000.00
Govind Prasad Dubey	₹ 2,075.00
Total	₹ 2,53,485.00

3. Audit of Book Keeping

- 1) The auditor is responsible for audit of the books of accounts as well as stores.

As per the information and explanation provided to us by the management of the ULB and on perusal of books of accounts, it was noticed by us that the ULB has maintained all necessary books of accounts as prescribed under MP MAM except records related to stores which was not made available to us.

- 2) He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to the Urban Local Bodies (ULB's). Any discrepancies shall be brought to the notices of Commissioner / CMO.

As stated in point no. 1 above, in absence of records related to stores it was not possible for us to verify whether the manual records are maintained as per Accounting Rules applicable to the Urban Local Bodies or not.

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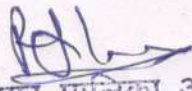




- 3) The auditor shall verify advance register and see that all the advance are timely recovered according to the condition of advance. All the case of non-recovery shall be specifically mentioned in audit report.
As per the explanation provided to us there were neither advance given during the year nor outstanding at year end.
- 4) Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned. If bank reconciliation Statement are not prepared the auditor will help in the preparation of BRS.
BRS is prepared by the ULB and annexed with this report under Annexure A.
- 5) He shall be responsible for verifying the entries in the Grant register. The receipts and payment of grants shall be duly verified from the entries in cash book.
Entries verified from Grant register with cash book on test check basis and found them to be correctly recorded. The payment records of the grant register were grossly mismatched with the cashbook entries. Hence to reconcile the closing balance as per grant register, adjustment entries were passed in the accounting records.
Also we found mismatch in certain grants with the UADD records as provided below:

S.no.	Grant	Received as per ULB accounting records	Received as per UADD records	Difference
1	Sadak Marammat	6,88,000.00	12,17,000.00	-5,29,000.00
2	Vanijiye kar par adhibhar	38,85,000.00	34,61,000.00	4,24,000.00

The difference in receipt of grants indicates that utilisation of these grants might be inapt. We suggest the ULB to reconcile the receipt and utilisation of the grant appropriately.


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- 6) The auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notices of Commissioner / CMO.

The fixed assets registers in soft copy form is maintained and provided to us by the ULB for verification. No major discrepancies were found during verification.

- 7) The auditor shall reconcile the account of receipt and payment especially for project funds.

Separate cash book is maintained for certain special funds, however these cash books were not made available to us for verification. So we cannot comment on the same.

4. Audit of FDR

- 1) The auditor is responsible for audit of all fixed deposits and term deposits. During the course of verification physical copy of FDR has been provided to us for verification and same has been considered in accounting records by the ULB. Details of FD maintained by the ULB:

S.NO.	BANK NAME	ACCOUNT	AMOUNT	ROI	LAST RENEWAL
1	State Bank of India	75114	₹ 28,75,975.00	6.40%	28/03/2019

- 2) It shall be ensured that proper record of FDR's are maintained and renewals are timely done.

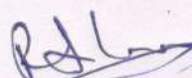
Proper records of FDRs are maintained.

- 3) The case where FDR'S / TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/ CMO.

As per the details provided to us, we found the FD was kept at the best available competitive rates proposed by the banking institution. Hence instances of lower interest rates were not found.

- 4) Interest earned on FDR/TDR Shall is to be verified from entries in the cash book.

Interest of ongoing FDs has been recognised as income of current year on accrual basis as per accounting records maintained in tally.


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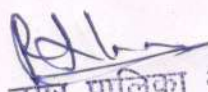


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5. Audit of Tenders / Bids

- 1) The auditor is responsible for audit of all tenders / bids invited by the ULB.
Tender related documents were provided to us on test check basis. On verification of produced documents we can conclude that procedure of tendering was followed by the ULB.
- 2) He shall check whether competitive tendering procedures are followed for all bids.
Tender related documents were provided to us on sampling basis, and except few minor irregularities we found them complete and appropriate. Competitive tendering procedures were followed for all bids.
- 3) He shall verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period.
Tender fees and bid processing fees has been taken to books of accounts and realised as income of current year. Performance guarantee were recorded in security registers, however these registers are not complete, so over all position of performance guarantees in hand cannot be verified.
- 4) The bank guarantees, if received in lieu of bid processing fee / performance guarantee shall be verified from the issuing banks.
No detail of any bank guarantee provided during the course of verification.
- 5) The conditions of BG 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.
No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions of BG.
- 6) The cases of extension of BG shall be brought to the notice of Commissioner / CMO. Proper guidance to extend the BC's shall also be given to ULB
No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions/extensions of BG.


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- 7) The contract closure shall also be verified by the auditor.
No contract closure documents were made available to us for verification.

6. Audit of Grants and Loans

- 1) The auditor is responsible for audit of grants given by Central Government and its utilization.

Verification had been conducted for the grants received from the Central/state government. Details of grant receipt and utilised as per accounting records are as follows:

S.No.	Grants	Opening Balance	Received	Utilized	Closing Balance
1	Sadak Maramat	₹ 44,45,000.00	₹ 6,88,000.00	₹ 26,22,733.00	₹ 25,10,267.00
2	Vadiyyak Kar Par Adhibar	₹ 48,60,082.00	₹ 38,85,000.00	₹ 86,87,015.00	₹ 58,067.00
3	Rajyavitt ayog ki anusansha par Anudaan	₹ 11,58,443.00	₹ 32,99,000.00	₹ 17,48,435.00	₹ 27,09,008.00
4	Mudrank Shulk	-	₹ 8,09,000.00	-	₹ 8,09,000.00
5	Chungikshatipurti	-	₹ 1,97,45,686.00	-	₹ 1,97,45,686.00
6	Special fund	₹ 2,00,81,250.00	₹ 1,00,00,000.00	₹ 2,63,38,806.00	₹ 37,42,444.00
7	Yatrikar	-	₹ 11,67,000.00		₹ 11,67,000.00
8	Niryatkar		₹ 11,23,000.00		₹ 11,23,000.00
9	14th Vitt Ayog General Basic Grant	₹ 84,64,452.00	₹ 1,09,06,000.00	₹ 1,75,46,355.00	₹ 18,24,097.00
10	14th Vitt Ayog Performance Grant	-	₹ 25,72,000.00	-	₹ 25,72,000.00
Total		₹ 3,90,09,227.00	₹ 5,41,94,686.00	₹ 5,69,43,344.00	₹ 3,62,60,569.00

Certain grants were recorded on consolidated basis under the head as "Other Grants" or under other heads which cannot be verified. The details provided as below:

S.No.	Grants head	Opening Balance	Received	Utilized	Closing Balance
1	Other Grant	₹ 82,82,609.00	₹ 66,68,508.00	₹ 1,22,26,684.00	₹ 27,24,433.00
2	Grant GOI-BRGF	₹ 7,80,483.00	₹ 00.00	₹ 00.00	₹ 7,80,483.00
3	Grant Other-Labour Deptt	₹ 0.00	₹ 12,83,250.00	₹ 0.00	₹ 12,83,250.00

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PATIDAR & ASSOCIATES

CHARTERED ACCOUNTANTS

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capatidar.associates@gmail.com

Grants found in grant registers but were not found specifically in accounting records:

Grant	Amount
Rashtriya Jansankhya Register-Jangadna Mandey	₹ 37,000.00
Bal Betiyo ka mandey	₹ 1,08,000.00
Vanijye kar par adhibhar	₹ 74,22,260.00

2) He is responsible for audit of grants received from State Government and its utilization.

Verification had been conducted for the total grants received from the State/Central government. Details for the same are provided in table above.

3) He shall perform audit of loans provided for physical infrastructure and its utilization. During his 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.

As per information provided by the ULB and according to our verification, ULB has accorded loan from HUDCO. The loan repayment has been timely made at each quarterly/annually (as applicable) rest. However, there was no document or information provided to verify whether the asset created out of the loan has generated the desired revenue or not. We cannot comment on the possible reasons for non generation of revenue.

Details of loan repayment together with interest, as provided by the ULB to us, produced here below:

Quarter	Interest Payment	Principal Payment	Total Payment
Qtr 1	₹ 68,779.54	₹ 62,500.00	₹ 1,31,279.54
Qtr 2	₹ 67,082.00	₹ 62,500.00	₹ 1,29,582.00
Qtr 3	₹ 64,686.00	₹ 62,500.00	₹ 1,27,186.00
Qtr 4	₹ 63,015.00	₹ 62,500.00	₹ 1,25,515.00

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	₹ 2,63,562.54	₹ 2,50,000.00	₹ 5,13,562.54
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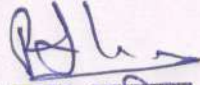
Above loan was utilised for CM adhosanrachna scheme.

- 4) The auditor shall specifically point out any diversion of funds from capital receipts/ grants/ bans to revenue expenditure.

As per the information made available to us, and as per our verification, instances of diversion of funds from one grant account to another have not been noticed.

However, due to inherent limitation of internal controls over financial reporting possibilities of fund diversion cannot be ruled out completely.

Date: 10-06-2021


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For Patidar & Associates
Chartered Accountants

CA Neelesh Patidar
Partner
MRN - 418806



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Other Audit Observations

1. Non recovery of taxes

Urban Local Bodies (ULB) earns revenue from their own resources through taxes, rent, fees, issue of licenses etc. In test check of Nagar Parishad as of 31 March 2020 a sum of Rs 89.93 Lakhs (as shown in Table Below) plus Interest & Penalties were outstanding against the taxpayers, although the ULBs had powers under section 165 of Madhya Pradesh Municipalities Act, 1961 to approach a Magistrate to seek orders for recovery by distress and sale of any movable property of attachment and sale of immovable property belonging to defaulters, however they had not invoked these power to recover the outstanding taxes. Failure to invoke its powers resulted in non-recovery of outstanding taxes and resource crunch, leading to hindrance in development works.

Non Recovery of dues

(Amount in Lakhs)

Sl. No.	Type of Tax	Due amount recoverable on 01/04/2019	Received From Previous Dues	Un-Recovered Due for More than a Year	Current Due	Current Received	Un-Recovered due of Current Year	Total un-recovered amount
1	Sampatikar	29.14	7.39	21.75	8.69	2.95	5.74	27.49
2	Samekktikar	13.08	2.51	10.58	4.20	0.90	3.30	13.88
3	Siksha upkar	6.06	1.51	4.55	2.44	0.76	1.68	6.23
4	Vikas upkar	7.54	1.67	5.87	2.44	0.76	1.68	7.55
5	Bhawan kiraya	1.13	0.34	0.79	1.85	1.46	0.39	1.17
6	Jal Upabhokta	32.66	7.42	25.23	11.33	4.21	7.11	32.35
7	Thos Upashist Prabandhan	1.31	0.55	0.76	0.84	0.27	0.58	1.33
	Total	90.91	21.38	69.53	31.78	11.30	12.40	55.15
	Total Un-Recovered amount							81.93

Date: 10-06-2021

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For Patidar & Associates
Chartered Accountants



Neelesh Patidar
Partner
MRN - 418806

Name of ULB Udaipura Nagar Parishad
Name of Auditor Patidar & Associates

Annexure C
Amt in lakhs

Amt in lakhs									
S.no.	Parameters	Description		% of growth	Observation in brief				Suggestions
Audit of Revenue		Receipt in (Rs.)							
Rajaswa Kar wasooli		2018-19	2019-20						
1	Sampatkar	7.30	10.34	41.55	Collection % w.r.t. total dues is 27.33%	Below Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.	
2	Samekttikar	3.49	3.41	-2.31	Collection % w.r.t. total dues is 19.70%	Not up to mark	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.	
3	Siksha upkar	1.44	2.26	57.13	Collection % w.r.t. total dues is 26.64%	Below Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.	
4	Vikas upkar	1.66	2.42	45.92	Collection % w.r.t. total dues is 24.29%	Below Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.	
Total		13.89	18.43						
Gair-Rajaswa wasooli									
5	Bhawan kiraya	2.98	1.80	NA	Collection % w.r.t. total dues is 60.59%	Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.	
6	Jal Upabhoktra	4.99	11.64	NA	Collection % w.r.t. total dues is 26.45%	Below Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.	
7	Thos Upashist Prabandhan	0.63	0.82	29.22	Collection % w.r.t. total dues is 38.03%	Below Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.	
Total		8.61	14.26						
Grand Total		22.50	32.69						



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Reporting on Audit Paras for Financial Year 2019-20

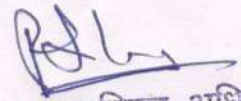
Name of ULB:

Udaipura Nagar Parishad, M.P.

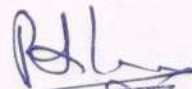
Name of Auditor:

Patidar & Associates, Chartered Accountants

<u>S. no</u>	<u>Parameters</u>	<u>Description</u>	<u>Observation in brief</u>	<u>Suggestions</u>
2	Audit of Expenditure:	Verification of Expenditures are as per guidelines, directives, and rules under all schemes and entries of expenditures in cash book, Diversion of Funds, financial propriety of expenditures, scheme project wise utilisation certificate.	Observations were listed in brief in point no. 2 of annexure 2 of audit report attached	Vouchers should be adequately supported with proper documents.
3	Audit of Book keeping	Verification of books of accounts and stores are maintained as per accounting rules, advance register and check timely recovery, Bank reconciliation statement, grant register, fixed asset register	Observations were listed in brief in point no. 3 of annexure 2 of audit report attached	Required books of accounts as prescribed under MP MAM Should be maintained
4	Audit of FDR/TDR	Verify fixed deposits and term deposits and their maintenance	Observations were listed in brief in point no. 4 of annexure 2 of audit report attached	NA
5	Audit of Tenders and Bids	Verify Tenders/Bids invited by ULB and competitive tendering procedures followed	Observations were listed in brief in point no. 5 of annexure 2 of audit report attached	Procedure for Tenders opening and Performance review should be carefully monitored.
6	Audit of Grants & Loans	Verification of Grant received from Government and its utilisation	Observations were listed in brief in point no. 6 of annexure 2 of audit report attached	Grant register should be updated and balanced regularly. Accounting records should be updated accordingly
7	Verify whether any diversion of funds from capital receipt /grants /Loans to		Observations related to diversion of funds has been pointed	


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	revenue expenditure and from one scheme /project to another.		out in point no. 6 (iv) of annexure 2 of report attached	
8	a) Percentage of revenue expenditure (Establishment, salary, Operation & Maintenance) with respect to revenue receipts (Tax & Non Tax).	126.38% $(3,84,50,080.81 / 3,04,25,282.45) \times 100$		
	b) Percentage of Capital expenditure wrt Total expenditure.	66.47% $(7,62,27,771.15 / 11,46,77,851.96) \times 100$		
9	Whether all the temporary advances have been fully recovered or not.		Cases of outstanding advances have been outlined in point no. 3 (3) of report attached.	Advances should be recovered duly.
10	Whether bank reconciliation statements is being regularly prepared		BRS prepared on Regular basis.	BRS prepared by the ULB.


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TABLE :2

Nagar Parishad, Udaypura (M.P.)
BALANCE SHEET
As On 31ST MARCH 2020

	Particulars	Schedule No.	Current Year (19-20)	Previous Year (18-19)
A	SOURCES OF FUNDS			
	Reserves and Surplus			
A1	Municipal (General) Fund	B-1	6,39,38,086.99	6,70,32,419.09
	Earmarked Funds	B-2	68,67,499.10	62,67,664.10
	Reserves	B-3	14,65,94,446.96	6,94,84,161.96
	Total Reserves and Surplus		21,74,00,033.05	14,27,84,245.15
A-2	Grants, Contributions for Specific Purpose	B-4	5,45,35,975.00	9,62,59,333.80
	Loans			
A3	Secured Loans	B-5	99,87,895.00	1,02,37,895.00
	Unsecured Loans	B-6	-	-
	Total Loans		99,87,895.00	1,02,37,895.00
	TOTAL SOURCES OF FUNDS (A1-A3)		28,19,23,903.05	24,92,81,473.95
B	APPLICATION OF FUNDS			
	Fixed Assets	B-11		
B1	Gross Block		14,24,47,358.77	12,33,55,662.19
	Less : Accumulated Depreciation		6,99,18,901.72	5,67,13,955.72
	Net Block		7,25,28,457.05	6,66,41,706.47
	Capital Work in Progress		7,71,38,592.89	3,40,72,698.90
	Total Fixed Assets		14,96,67,049.94	10,07,14,405.37
	Investments			
B2	Investments-General Fund	B-12	28,75,975.00	28,75,975.00
	Investments-other Fund	B-13	-	-
	Total Investment		28,75,975.00	28,75,975.00
	Current Assets, loans & Advances			
B3	Stock in hand (Inventories)	B-14	1,89,524.00	1,89,524.00
	Sundry Debtors (Receivables)	B-15	1,66,91,218.00	1,81,55,596.00
	Gross Amount outstanding		-	-
	Less: Accumulated Provision against bad and doubtful receivables		-	-
	Prepaid Expenses	B-16	-	-
	Cash and Bank Balance	B-17	12,69,65,686.80	13,76,51,653.07
	Loans , advances and deposits	B-18	4,52,680.00	3,49,195.00
	Total Current Assets		14,42,99,108.80	15,63,45,968.07
	Current Liabilities and Provisions			
B4	Deposits received	B-7	1,49,08,062.17	1,14,80,829.43
	Deposit Works	B-8	5,00,000.00	5,00,000.00
	Other liabilities(Sundry Creditors)	B-9	55,53,912.90	47,42,808.44
	Provisions	B-10	2,93,870.00	2,68,851.00
	Total Current Liabilities		2,12,55,845.07	1,69,92,488.87
B5	Net Current Assets (B3-B4)		12,30,43,263.73	13,93,53,479.20
C	Other Assets.	B-19	63,37,614.38	63,37,614.38
D	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-
	TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)		28,19,23,903.05	24,92,81,473.95
	Notes to the Balance Sheet	B-21		

For and behalf of Nagar Parishad Udaipura

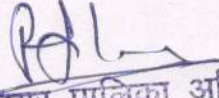
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नगर परिषद्, उदयपुरा



Patidar and Associates
Chartered Accountants

CA Neelesh Patidar
M.no. 418806
FRN:012264C

Nagar Parishad, Udaypura (M.P)		
As On 31ST MARCH 2020		
Schedule B-1 : Municipal (General) Fund (Rs.)		ACCOUNT CODE : 3100000
Account Code	Particulars	Total
3100000	Balance as per last account	6,70,32,419.09
	Addition during the year	
	. Surplus for the year	
	. Transfers	
	Total (Rs.)	6,70,32,419.09
	Deductions during the year	
	. Deficit for the year	30,94,332.10
	. Transfers	
	Balance at the end of the Current year	6,39,38,086.99

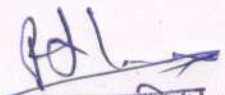

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Nagar Parishad, Udaypura (M.P)


As On 31ST MARCH 2020

Schedule B-2: Earmarked Fund (Special Funds / Sinking Fund/Trust or Agency Fund)

Particulars	CM Kanyadan Yojna	Sanchit Nidhi	Total
ACCOUNT CODE	3117003		
(a) Opening Balance	4,93,980.80	57,73,683.30	62,67,664.10
(b) Additions to the Special Fund		5,99,835.00	5,99,835.00
Grant Received from Govt.			-
* Transfer From Municipal Fund			-
* Interest / Dividend earned on Special Fund Investments			-
* Profit on disposal of Special Fund Investments			-
* Appreciation in Value of Special Fund Investments			-
* Other Addition (Specify nature)			-
Total (b)		5,99,835.00	5,99,835.00
(c) Payments out of Funds			
[I] Capital Expenditure on			-
* Fixed Assets			-
* others			-
[ii] Revenue Expenditure on			
* Salary , Wages and allowances etc.			-
* Rent other administrative Charges			-
* [iii] Other			-
* Loss on disposal of Special fund Investments			-
* Diminution in Value of Special Fund Investments			-
* Transferred to Municipal Fund			-
Total (c)	-	-	-
ADVANCE FOR EXPENSES (D)	-	-	-
Net Balance at the year end (a+b)-(c+d)	4,93,980.80	63,73,518.30	68,67,499.10



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Nagar Parishad, Udaypura (M.P) As On 31ST MARCH 2020						
Schedule B-3: Reserves				Accounting Code 3120000		
Account Code	Particulars	Opening Balance	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5=(3+4)	6	7=(5-6)
3121000	Capital Contribution	6,16,53,451.96	8,71,46,045.00	14,87,99,496.96	1,00,35,760.00	13,87,63,736.96
31210	Capital contribution-Grant Receivables	76,78,421.00	-	76,78,421.00	-	76,78,421.00
3121100	Capital Reserve	-	-	-	-	-
3122000	Borrowing Redemption	-	-	-	-	-
3123000	Special Funds (Utilised)	1,52,289.00	-	1,52,289.00	-	1,52,289.00
3124000	Statutory Reserve	-	-	-	-	-
3125000	General Reserve	-	-	-	-	-
3126000	Revaluation Reserve	-	-	-	-	-
	Total Reserve Funds	6,94,84,161.96	8,71,46,045.00	15,66,30,206.96	1,00,35,760.00	14,65,94,446.96


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Nagar Parishad, Udaypura (M.P.)
As On 31ST MARCH 2020
Schedule B-4: Grants & Contribution for Specific Purpose

Particulars	Grants From Central Government	Grants From State Government	Grants from other govt. agencies	Grants - other	TOTAL
Account Code	32010	32020	32030	32080	
(a) Opening Balance	2,29,08,193.80	6,43,00,477.00	-	90,50,663.00	9,62,59,333.80
(b) Additions to the Grants*					
* Grant received during the year	3,45,20,133.00	3,53,85,366.00		3,08,25,467.00	10,07,30,966.00
* Interest / Dividend earned on Grant Investments	-	-			-
* Profit on disposal of Grant Investments	-	-			-
* Appreciation in Value of Grant Investments	-	-			-
* Other Addition	-	-			-
Total (b)	3,45,20,133.00	3,53,85,366.00	-	3,08,25,467.00	10,07,30,966.00
Total (a+b)	5,74,28,326.80	9,96,85,843.00	-	3,98,76,130.00	19,69,90,299.80
(c) Payments out of Funds					
* Capital Expenditure on Fixed Assets	1,22,82,445.00	6,77,74,408.00	-	70,89,192.00	8,71,46,045.00
* Capital Expenditure on other * Revenue Expenditure on * Salary, Wages and allowances etc.	63,71,889.80	55,91,558.00	-		1,19,63,447.80
* Rent					
* Other:-Beneficiary	2,52,30,123.00				2,52,30,123.00
* Loss on disposal of Special fund Investments					
* Dimunition in Value of Special Fund Investments					
* Grants Refunded / Adjusted	24,26,508.00	34,61,517.00		1,22,26,684.00	1,81,14,709.00
* Other administrative Charges	-	-			-
Total (c)	4,63,10,965.80	7,68,27,483.00	-	1,93,15,876.00	14,24,54,324.80
Net Balance at the year end (a+b)-(c)	1,11,17,361.00	2,28,58,360.00	-	2,05,60,254.00	5,45,35,975.00


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Nagar Parishad, Udaypura (M.P)

As On 31ST MARCH 2020

Schedule B-5: Secured Loans

Accounting Code 3300000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3301000	Loans From Central Govt.	-	-
3302000	Loans From State Govt. & Associations	-	-
3303000	Loans From Govt.bodies	-	-
3304000	Loans From International Agencies	-	-
3305000	Loans From banks & other financial Institutions	99,87,895.00	1,02,37,895.00
3306000	Other Terms Loans	-	-
3307000	Bonds & debentures	-	-
3308000	Other Loans	-	-
	Total Secured Loans	99,87,895.00	1,02,37,895.00

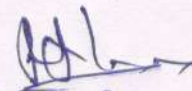

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Nagar Parishad, Udaypura (M.P)
As On 31ST MARCH 2020

Schedule B-6: Unsecured Loans

Accounting Code 3310000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3311000	Loans From Central Govt.	-	-
3312000	Loans From State Govt.	-	-
3313000	Loans From Govt.bodies & Associations	-	-
3314000	Loans From International Agencies	-	-
3315000	Loans From banks & other financial Institutions (LIC)	-	-
3316000	Other Terms Loans	-	-
3317000	Bonds & debentures	-	-
3318000	Other Loans	-	-
	Total Unsecured Loans	-	-


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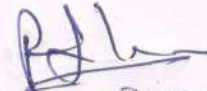
Nagar Parishad, Udaypura (M.P)

As On 31ST MARCH 2020

Schedule B-7: Deposits Received

Accounting Code 3400000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3401000	Earnest Money Deposit	28,21,918.00	27,41,088.00
3401011	Security deposit	1,11,17,861.17	77,97,458.43
3401012	Performance Guarantee Deposit	6,89,195.00	689195.00
3402001	Water deposit	2,79,088.00	253088.00
Total Deposits Received		1,49,08,062.17	1,14,80,829.43


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Nagar Parishad, Udaypura (M.P)
As On 31ST MARCH 2020

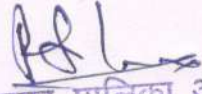
Schedule B-8 : Deposits Works

Accounting Code 3410000


Account Code	Particulars	Opening Balance as the beginning of the year (Rs.)	Additions during the Current year (Rs.)	TOTAL	Utilisation/ expenditure (Rs.)	Balance outstanding at the end of current year (Rs.)
3411000	Civil Works	-	-	-	-	-
3412000	Electrical Works	-	-	-	-	-
3418000	Others (Contractor)	5,00,000.00		5,00,000.00	-	5,00,000.00
	Total Deposits Works	5,00,000.00	-	5,00,000.00	-	5,00,000.00

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Nagar Parishad, Udaypura (M.P) As On 31ST MARCH 2020			
Schedule B-9: Other Liabilities		Accounting Code 3500000	
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3501000	Creditors	31,98,675.63	31,69,946.35
3501100	Employee Liabilities	15,64,953.00	12,67,769.00
3502000	Recoveries Payable	7,90,284.27	3,05,093.09
3801000	Others (Telephone & Electricity)	-	-
	Total Other Liabilities	55,53,912.90	47,42,808.44


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Nagar Parishad, Udaypura (M.P) As On 31ST MARCH 2020			
Schedule B-10: Provisions		Accounting Code 3600000	
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3601000	Provisions for Expenses	2,93,870.00	2,68,851.00
3602000	Provisions for Interest	-	-
3603000	Provisions for Other Assets	-	-
	Total Provisions	2,93,870.00	2,68,851.00


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Nagar Parishad, Udaypura (M.P.)
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Schedule B-11 : Fixed Assets

Accounting Code 4100000

Account Code	Particulars	Gross Block			Accumulated Depreciation			Net Block		
		Opening Balance	Additions during the period	Deductions during the year	Cost at the end of the year	Opening Balance	Additions during the period	Total Dep. at the end of the year	At the end of current year	At the end of the Previous year
1	2	3	4	5	6	7	8	10	11	12
4101000	Park	4.00	-	-	4.00	-	-	-	4.00	4.00
4102000	Building	2,90,95,820.64	23,81,224.54	-	3,14,77,045.18	78,78,825.89	12,32,243.00	91,11,068.89	2,23,65,976.29	2,12,16,994.75
4103000	Roads and Bridges	5,96,72,288.48	89,14,018.60	-	6,85,86,307.08	3,24,18,440.83	91,42,387.00	4,15,60,827.83	2,70,25,479.25	2,72,53,847.65
4103100	Sewerage and Drainage	1,41,64,361.07	27,74,937.44	-	1,69,39,298.51	36,05,049.00	10,58,158.00	46,63,207.00	1,22,76,091.51	1,05,59,312.07
4103200	Water Ways	59,65,742.00	-	-	59,65,742.00	35,97,298.00	3,96,150.00	39,93,448.00	19,72,294.00	23,68,444.00
4103300	Public Lightings	51,09,850.00	-	-	51,09,850.00	40,62,656.00	2,23,980.00	42,86,636.00	8,23,214.00	10,47,194.00
4103400	SWM	10,68,000.00	-	-	10,68,000.00	92,100.00	1,06,800.00	1,98,900.00	8,69,100.00	9,75,900.00
4104000	Plants & Machinery	8,32,000.00	-	-	8,32,000.00	8,31,997.00	-	8,31,997.00	3.00	3.00
4105000	Vehicles	68,48,971.00	42,14,286.00	-	1,10,63,257.00	39,10,588.00	9,54,526.00	48,65,114.00	61,98,143.00	29,38,383.00
4106000	Office & other Equipments	2,95,050.00	6,93,230.00	-	9,88,280.00	1,77,205.00	63,345.00	2,40,550.00	7,47,730.00	1,17,845.00
4107000	Furniture, Fixture, Fittings and Electrical Appliances	3,03,575.00	1,14,000.00	-	4,17,575.00	1,39,796.00	27,357.00	1,67,153.00	2,50,422.00	1,63,779.00
	Total	12,33,55,662.19	1,90,91,696.58	-	14,24,47,358.77	5,67,13,955.72	1,32,04,946.00	6,99,18,901.72	7,25,28,457.04	6,66,41,706.47
4120000	Capital WIP	3,40,72,698.90	5,71,36,074.57	1,40,70,180.58	7,71,38,592.89				7,71,38,592.89	3,40,72,698.90


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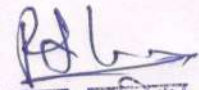
Nagar Parishad, Udaypura (M.P)

As On 31ST MARCH 2020

Schedule B-12 : Investments- General Funds

Accounting Code 4200000

Account Code	Particulars	With whom invested	Face Value (Rs.)	Current Year Cost (Rs.)	Previous Year Cost (Rs.)
	- Central Govt. Securities		-	-	
	- State Govt. Securities		-	-	
	- Debentures and Bonds		-	-	
	- Preference Shares		-	-	
	- Equity Shares		-	-	
	- Units of Mutual Funds		-	-	
	- Other Investments (Fixed Deposits)	Banks	28,75,975.00	28,75,975.00	28,75,975.00
	Total Investments General Fund		28,75,975.00	28,75,975.00	28,75,975.00



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Nagar Parishad, Udaypura (M.P)
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Schedule B-13 : Investments- Other Funds

Accounting Code 42100000

Account Code	Particulars	With whom invested	Face value (Rs.)	Current Year Carrying Cost (Rs.)	Previous Year Carrying Cost (Rs.)
	- Central Govt. Securities		-	-	
	- State Govt. Securities		-	-	
	- Debentures and Bonds		-	-	
	- Preference Shares		-	-	
	- Equity Shares		-	-	
	- Units of Mutual Funds		-	-	
	- Other Investments		-	-	
	-Fixed Deposit		-	-	
	Total Investments - Other Funds		-	-	-


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Nagar Parishad, Udaypura (M.P)

As On 31ST MARCH 2020

Schedule B-14: Stock in Hand (Inventories)

Accounting Code 4300000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4301000	Stores Loose	1,89,524.00	1,89,524.00
4302000	Loose Tools	-	-
4308000	Others	-	-
	Total Stock in hand	1,89,524.00	1,89,524.00

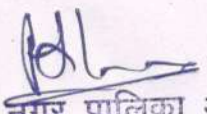

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Nagar Parishad, Udaypura (M.P)
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Schedule B-15 : Sundry Debtors (Receivables)

Accounting Code 43100000

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
43110	Receivables for Property Taxes	27,49,348.00	-	27,49,348.00	23,96,997.00
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	27,49,348.00	-	27,49,348.00	23,96,997.00
	Net Receivables for Property Taxes	27,49,348.00	-	27,49,348.00	23,96,997.00
43120	Receivables for Other Taxes	60,06,173.00	-	60,06,173.00	80,09,785.00
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	60,06,173.00	-	60,06,173.00	80,09,785.00
	Net Receivables for Other Taxes	60,06,173.00	-	60,06,173.00	80,09,785.00
43130	Receivables for fees and User Charges				
	Less than 3 years *				
	3 years to 5 years *				
	5 years to 10 years *				
	10 years to 15 years *				
	More than 15years *				
	Sub -Total				
	Net Receivable for fees and user charges				
43140	Total Receivable Form Other Sources	2,57,276.00	-	2,57,276.00	70,393.00
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	2,57,276.00	-	2,57,276.00	70,393.00
	Net Receivable Form Other Sources	2,57,276.00	-	2,57,276.00	70,393.00
43150	Receivable from Government				
4315001000	Grants-Receiveable	76,78,421.00		76,78,421.00	76,78,421.00
	Total	76,78,421.00		76,78,421.00	76,78,421.00
	Total Sundry Debtors (Receivables)	1,66,91,218.00	-	1,66,91,218.00	1,81,55,596.00



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Nagar Parishad, Udaypura (M.P)
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Schedule B-16: Prepaid Expenses

Accounting Code 4400000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4401000	Establishment	-	-
4402000	Administrative	-	-
4403000	Operations & Maintenance	-	-
	Total prepaid Expenses	-	-



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Nagar Parishad, Udaypura (M.P)
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Schedule B-17: Cash and Bank Balances

Accounting Code 4500000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4501000	Cash Balance	-	-
4502000	Balance with Bank-Municipal Funds	-	-
4502100	Nationalised Banks	10,84,56,141.54	12,43,60,324.26
4502200	Other Schedule Banks	-	-
4502300	Scheduled Co-operative Banks	1,57,46,422.16	1,05,46,250.71
4502400	Post Office	-	-
	Sub Total	12,42,02,563.70	13,49,06,574.97
4504000	Balance with Bank-Special Funds	-	-
4504101	Nationalised Banks	-	-
4504200	Other Schedule Banks	-	-
4504300	Scheduled Co-operative Banks	-	-
4504400	Post Office	-	-
	Sub Total	-	-
4506000	Balance with Bank-Grant Funds	-	-
4506100	Nationalised Banks	27,63,123.10	27,45,078.10
4506200	Other Schedule Banks	-	-
4506300	Scheduled Co-operative Banks	-	-
4506400	Post Office	-	-
	Sub Total	27,63,123.10	27,45,078.10
	Total Cash & Bank Balances	12,69,65,686.80	13,76,51,653.07


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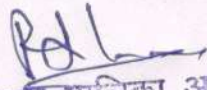
Nagar Parishad, Udaypura (M.P)

As On 31ST MARCH 2020

Schedule B-18 : Loans, advances, and deposits

Accounting Code 4600000

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the Current year (Rs.)	Interest	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
4601000	- Loans and advances to employees	1,50,000.00	1,03,485.00	-		2,53,485.00
4602000	Employee Provident Fund Loans	-	-	-	-	-
4603000	- Loans to others	-	-	-	-	-
4604000	- Advance to Suppliers and Contractors	-	-	-	-	-
4605000	Advance to Others					
4606000	- Deposit with External Agencies (PHE)	1,99,195.00	-	-		1,99,195.00
4608000	-Other Current Assets					
	Sub -Total	3,49,195.00	1,03,485.00		-	4,52,680.00
	Less: Accumulated Provisions against	-	-	-	-	-
	Loans, Advances and Deposits	-	-	-	-	-
	[Schedule B-18 (a)]	-	-	-	-	-
	Total Loans, advances, and deposits	3,49,195.00	1,03,485.00	-	-	4,52,680.00



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Nagar Parishad, Udaypura (M.P)
As On 31ST MARCH 2020

Schedule B-19: Other Assets

Accounting Code 4700000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4701000	Deposit Works	63,37,614.38	63,37,614.38
4703000	Other asset control accounts	-	-
	Total Other Assets	63,37,614.38	63,37,614.38


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Nagar Parishad, Udaypura (M.P)
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Schedule B-20: Miscellaneous Expenditure

Accounting Code 4800000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4801000	Deferred Loan Issue Expenses	-	-
4802000	Discount on Issue of Loans	-	-
	Deferred Revenue Expenses	-	-
4803000	Others	-	-
	Total Miscellaneous Expenditure	-	-

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TABLE :1

Nagar Parishad Udaypura (M.P.)
INCOME AND EXPENDITURE STATEMENT
For The Period From 1st April 2019 to 31st March 2020

	ITEM/ HEAD OF ACCOUNT	Schedule No.	Current Year (19-20) (Rs.)	Previous Year (18-19) (Rs.)
A	INCOME			
	Tax Revenue	IE-1	29,19,824.00	18,41,930.00
	Assigned Revenues & Compensation	IE-2	2,28,44,686.00	2,36,46,288.00
	Rental Income From Municipal Properties	IE-3	4,84,390.00	13,99,575.00
	Fees & User Charges	IE-4	4,87,950.00	4,63,095.00
	Sale & Hire Charges	IE-5	21,395.00	3,06,615.00
	Revenue Grants, Contributions & Subsidies	IE-6	4,72,29,330.80	9,84,36,074.04
	Income From investments	IE-7	1,40,813.00	1,40,813.00
	Interest Earned	IE-8	34,78,954.45	37,33,330.50
	Other Income	IE-9	47,270.00	60,46,649.81
	TOTAL -INCOME		7,76,54,613.25	13,60,14,370.35
B	EXPENDITURE			
	Establishment Expenses	IE-10	2,13,61,594.06	1,77,84,429.84
	Administrative Expenses	IE-11	57,03,581.90	66,04,234.41
	Operations & Maintenance	IE-12	1,13,84,904.85	45,86,432.99
	Interest & Finance Expenses	IE-13	2,64,211.54	2,82,953.66
	Programme Expenses	IE-14	18,220.00	94,625.00
	Revenue Grants, Contributions & Subsidies	IE-15	2,66,86,000.00	9,34,64,959.88
	Provisions & Write Off	IE-16	15,25,652.00	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation	B-11	1,32,04,946.00	1,05,89,290.46
	TOTAL - EXPENDITURE		8,01,49,110.35	13,34,06,926.24
C	Gross Surplus / (deficit) of income over expenditure before prior period items (A-B)		(24,94,497.10)	26,07,444.11
D	Add/Less : Prior Period items (Net)	IE-18	-	-
E	Gross Surplus / (deficit) of income over expenditure after prior period items (C-D)		(24,94,497.10)	26,07,444.11
F	Less : Transfer to Reserve Funds		5,99,835.00	8,50,755.00
G	Net Balance being surplus / deficit carried over to Municipal Fund (E-F)		(30,94,332.10)	17,56,689.11

For and behalf of Nagar Parishad Udaipura

Patidar and Associates
Chartered Accountants

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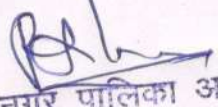
CA Neelesh Patidar
M.no. 418806
FRN:012264C

Nagar Parishad, Udaypura (M.P.)
SUB SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT
2018-19

Schedule IE-1 : Tax Revenue				
Account Code	Particulars		Current Year (19-20) (Rs.)	Previous Year (18-19) (Rs.)
1100100	Property Tax		12,89,208.00	12,14,084.00
1100200	Water Tax		11,32,640.00	87,360.00
1100300	Sewerage Tax		-	-
1100400	Conservancy Tax		-	-
1100500	Lighting Tax		-	-
1100600	Education Tax		2,43,658.00	2,38,743.00
1100700	Vehicle Tax		-	-
1100800	Tax on Animals		10,660.00	37,500.00
1100900	Electricity Tax		-	-
1101000	Professional Tax		-	-
1101100	Advertisement Tax		-	-
1101200	Pilgrimage Tax		-	-
1101300	Export Tax		-	-
1105100	Octroi & Toll		-	-
1108000	Other Taxes		2,43,658.00	2,64,243.00
	Sub-Total		29,19,824.00	18,41,930.00
1109000	Less : Tax Remissions and Refund (Schedule IE-1(a))		-	-
	Sub-Total		29,19,824.00	18,41,930.00
	Total Tax Revenue		29,19,824.00	18,41,930.00

Schedule IE-1 (a) : Tax Revenue				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1109001	Property Tax		-	-
	Octroi and Toll		-	-
	Cess Income		-	-
	Advertisement Tax		-	-
1109011	Others		-	-
	Total Refund and remission of tax revenues		-	-
	Total		0.00	0.00

Schedule IE-2 : Assigned Revenues & Compensation				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1201000	Taxes and Duties collected by others		8,09,000.00	11,99,180.00
1202000	Compensation in lieu of Taxes/ duties		2,20,35,686.00	2,24,47,108.00
1203000	Compensation in lieu of Concessions		-	-
	Total assigned revenues & Compensation		2,28,44,686.00	2,36,46,288.00

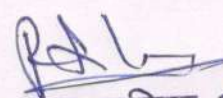

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Schedule IE-3 : Rental Income from Municipal Properties				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1301000	Rent from civic Amenities		4,84,390.00	13,99,575.00
1302000	Rent From Office Buildings			
1303000	Rent From Guest House			
1304000	Lease Rent			
1308000	Other Rents			
	Sub-Total		4,84,390.00	13,99,575.00
1309000	Less : Rent Remissions and Refund		-	-
	Sub-Total		4,84,390.00	13,99,575.00
	Total Rental Income From Municipal Properties		4,84,390.00	13,99,575.00

Schedule IE-4 : Fees & User Charges-Income head-wise				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1401000	Empanelment & Registration Charges		15,000.00	11,005.00
1401100	Licensing Fees		6,000.00	1,000.00
1401200	Fees for Grant Permit		5,000.00	12,315.00
1401300	Fees for Certificate or Extract		2,000.00	155.00
1401400	Development Charges			
1401500	Regulaziation fees			
1402000	Penalties and Fines		2,150.00	
1404000	other Fees		2,52,630.00	3,60,110.00
1405000	User Charges		47,150.00	78,510.00
1406000	Entry Fees		1,58,020.00	-
1407000	Service/ Administrative Charges			-
1408000	Other Charges			-
	Sub-Total		4,87,950.00	4,63,095.00
1409000	Less : Rent Remissions and Refund		-	-
	Sub-Total		4,87,950.00	4,63,095.00
	Total Income from Fees & User Charges		4,87,950.00	4,63,095.00

Schedule IE-5 : Sale & Hire Charges				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1501000	Sale of Products		-	-
1501100	Sale of Forms & Publications		19,595.00	3,06,615.00
1501200	Sale of stores & scrap		-	-
1503000	Sale of others		-	-
1504000	Hire Charges for Vehicles		1,800.00	-
1504100	Hire Charges for Equipments		-	-
	Total Income from sale & hire charges- income head wise		21,395.00	3,06,615.00

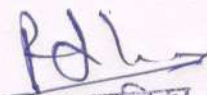
Schedule IE-6 : Revenue Grants , Contributions & Subsidies				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1601001	Grant Revenue-State Govt.		55,91,558.00	15,25,412.00
1601011	Grant Revenue-Central Govt.		3,16,02,012.80	9,44,82,779.04
1601021	Grant From Other Org.		-	-
1601091	Grant Revenue - Dep. On Grant Asset		1,00,35,760.00	24,27,883.00
1601001	Grant Revenue-Other Grant			
	Total Revenue Grants ,Contributions & Subsidies		4,72,29,330.80	9,84,36,074.04


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Schedule IE-7 : Income from Investments-General Fund				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1701001	Interest on FDRs		1,40,813.00	1,40,813.00
1702000	Dividend		-	-
1703000	Income from projects taken up on commercial basis		-	-
1704000	Profit on sale of Investments		-	-
1708000	others		-	-
	Total Income from Investments		1,40,813.00	1,40,813.00

Schedule IE-8 : Interest Earned				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1711000	Interest From Bank Accounts		34,78,954.45	37,33,330.50
1712000	Interest on Loans and advances to Employees		-	-
1713000	Interest on Loans to others		-	-
1718000	other Interest		-	-
	Total Interest Earned		34,78,954.45	37,33,330.50

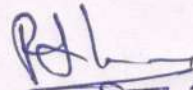
Schedule IE-9 : Other Income				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1801000	Deposits Forfeited		-	-
1801100	Lapsed Deposits		-	-
1801200	Depreciation on Fixed Assets from Special fund		-	-
1802000	Insurance Claim Recovery		-	-
1803000	Profit On Disposal of Fixed Assest		-	-
1804000	Recovery from Employees		-	-
1805000	Unclaimed Refund / Liabilities		-	-
1806000	Excess Provisions Written Back		-	60,25,826.81
1808000	Miscellaneous Income		47,270.00	20,823.00
	Total other Income		47,270.00	60,46,649.81


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Schedule IE-10 : Establishment Expenses				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2101000	Salaries, Wages and Bonus		2,11,13,194.06	1,72,97,489.84
2102000	Benefits and Allowances		2,48,400.00	4,86,940.00
2103000	Pension			
2104000	Other Terminal & Retirement Benefits			
	Total Establishment Expenses		2,13,61,594.06	1,77,84,429.84

Schedule IE-11 : Administrative Expenses				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2201000	Rent, Rates and Taxes		-	-
2201100	Electricity Charges		-	-
2201100	Office Maintenance		35,13,984.00	36,90,946.81
2201200	Communication Expenses		63,248.00	18,321.36
2202000	Books & Periodicals		5,760.00	5,537.00
2202100	Printing & Stationary		1,45,216.00	82,910.00
2203000	Travelling & Conveyance		9,24,485.90	8,71,381.24
2204000	Insurance		59,590.00	-
2205000	Audit Fees		-	35,400.00
2205100	Legal Expenses		57,000.00	20,000.00
2205200	Professional and other Fees		2,70,998.00	11,85,460.00
2206000	Advertisement and Publicity		6,28,341.00	6,75,363.00
2206100	Membership & subscriptions		-	-
2208000	Other Administrative Expenses		34,959.00	18,915.00
	Total Administrative Expenses		57,03,581.90	66,04,234.41

Schedule IE-12 : Operations & Maintenance				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2301000	Power & Fuel		-	-
2302000	Bulk Purchase		47,20,603.50	7,38,856.00
2303000	Consumption of Stores		-	7,44,109.00
2304000	Hire Charges		8,08,294.00	5,11,341.00
2305000	Repairs & Maintenance - Infra structure Assets		36,38,860.61	9,75,351.51
2305100	Repairs & Maintenance - Civic Amenities		19,15,751.00	2,08,450.00
2305200	Repairs & Maintenance - Building		2,26,496.74	10,24,213.48
2305300	Repairs & Maintenance - Vehicles		55,947.00	3,46,617.00
2305400	Repairs & Maintenance - Furniture		-	-
2305500	Repairs & Maintenance - Office Equipments		6,850.00	21,020.00
2305600	Repairs & Maintenance - Electrical Appliances		-	3,440.00
2305700	Repairs & Maintenance - Plant & Machinery		12,102.00	13,035.00
2305900	Repairs & Maintenance - Others		-	-
2308000	Other Operating & Maintenance Expenses		-	-
	Total Operations & Maintenance		1,13,84,904.85	45,86,432.99



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Schedule IE-13 : Interest & Finance Charges				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2401000	Interest on Loans From Central Govt.		-	-
2402000	Interest on Loans From State Govt.		-	-
2403000	Interest on Loans From Govt.Bodies & Associations		2,63,562.54	2,81,553.00
2404000	Interest on Loans From International Agencies		-	-
2405000	Interest on Loans From Banks & other Financial Institutions		-	-
2406000	Other Interest		-	-
2407000	Bank Charges		649.00	1,400.66
2408000	Other Finance Charges		-	-
	Total Interest & Finance Charges		2,64,211.54	2,82,953.66

Schedule IE-14 : Programme Expenses				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2501000	Election Expenses		-	24,325.00
2502000	Own Programms		18,220.00	70,300.00
2503000	Share in Programs of others		-	-
	Total Programme Expenses		18,220.00	94,625.00


Schedule IE-15 : Revenue Grants , Contributions & Subsidies				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2601000	Grants [specify details]		-	-
2602000	Contributions [specify details]		2,66,86,000.00	9,34,64,959.88
2603000	Subsidies [specify details]		-	-
	Total Revenue Grants, Contributions & Subsidies		2,66,86,000.00	9,34,64,959.88

Schedule IE-16 : Provisions & Write off				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2701000	Provisions for doubtful receivables		-	-
2702000	Provision for other assets		-	-
2703000	Revenues written off		15,25,652.00	-
2704000	Assets Written off		-	-
2705000	Miscellaneous Expenses Written Off		-	-
	Total Provisions & Write off		15,25,652.00	-


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Schedule IE-17 : Miscellaneous Expenses				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
2711000	Loss on disposal of Assets		-	-
2712000	Interest & Penalty On Tax		-	-
2718000	Other Miscellaneous Expenses		-	-
	Total Miscellaneous Expenses		-	-

Schedule IE-18 : Prior Period Items (Net)				
Account Code	Particulars		Current Year (Rs.)	Previous Year (Rs.)
1850000	Income		-	-
1851001	Taxes		-	-
1852001	Other- Revenues		-	-
1853001	Recovery of revenues written off		-	-
1854001	Other Income		-	-
	Sub Total Income (a)		-	-
2850000	Expenses		-	-
2855001	Refund of Taxes		-	-
2856001	Refund of other Revenues		-	-
2858080	other Expenses		-	-
	Sub Total Income (b)		-	-


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Accounting Policies (Schedule B - 21)

The significant Accounting Policies and Principles adopted for compiling Income and Expenditure & Balance Sheet of NAGAR PARISHAD UDAYPURA as on 31.03.2020 covers the following:

1.1 Income

1.1.1. Following are accounted on due basis (when demand is raised)

- Property and Other Related Taxes including modifications due to change in assessment.
- Revenue in Water Tax.
- Samekit Tax, ShaharVikasUpkar.
- ShikshaUpkar
- Rent from Municipal Properties

1.1.2. Following are accounted on Cash basis (when recovery made)

- Business Tax, Advertisement Tax, Pilgrimage Tax, Show Tax.
- Connection Charges for Water Supply
- Water Tanker Charges and Road Damage Recovery Charges, Penalties, etc
- Property Transfer Charges
- Collection charges or shares in collection made by any other agency on behalf of State Government
- Interest element and Penalties,
- Other income

1.2. Common Accounting Principles Concerning Income Accounting

- a) Refunds, remissions of taxes for previous years are recorded in the current year, are adjusted against the income.
- b) Demands raised with retrospective effect are treated as to the extent it pertains to earlier years
- c) Refunds, remissions of all kind of incomes for the current year is adjusted against the income even if pertain to previous years.
- d) Write-off of taxes or Other Income is adjusted against the provisions made.
- e) In case collection of any income is under litigation, the same is not accrued but a Disclosure is made in the Notes to Accounts.
- f) Any additional provision for demand outstanding required to be made during the year is Recognized as expenditure and any excess provision written back during the year is Recognized as income of the NAGAR PARISHADUDAYPURA.
- g) The EMD (Earnest money deposit) and SD(Security deposit) is recognized as income when the right for claiming refund of deposit has expired and it is forfeited.

1.3 Provisions for Arrears of Income

The provisions for arrears have been made on the basis of certified dues details, kept by the Property Tax Division as prescribed in the MPMAM.

1.4 Grants**1.4.1. Revenue Grant**

- a) General purpose Grants of a revenue nature are recognized on accrual basis.
- b) Grants received or receivable in respect of specific revenue expenditure are recognized as income in the accounting year in which the corresponding revenue expenditure is charged to the Income and Expenditure Account.

1.4.2. Capital Grant

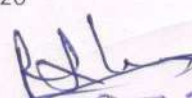
- a) Grants received towards capital expenditure are accounted on accrual basis. The amount is initially being credited to a Capital Grant head under 'Liabilities' and on acquisition/ construction of the asset the value of the amount so spent is debited to the liability head by corresponding credit to 'Grant Against Fixed Assets'.
- b) Capital Grants received as a nodal agency or as implementing agency for an intended purpose, which does not, result in creation of assets with ownership rights for the NAGAR PARISHAD UDAYPURA are treated as a liability till such time it is used for the intended purpose. Upon utilization for the intended purpose, the extent of liability is reduced with the value of such utilization.
- c) Grants in the form of non-monetary assets (such as fixed assets given at a concessional rate) is accounted for on the basis of the acquisition cost. In case a non-monetary asset is received free of cost, it is recorded at a nominal value (Rupee One).
- d) Income on investments made from 'Specific Grants received in advance' is recognized and credited to the Specific Grant, whenever accrued. Profit/loss, if any, arising on disposal of investments made from the 'Specific Grant received in advance' is recognized and credited/debited to the Specific Grant.

1.5 Assets

1.5.1 Fixed Assets

Fixed assets include Land: Parks; Buildings; Roads and Bridges; Waterworks; Bore Wells; Sewerage and drainage; Public Lighting; Luminary & Electrical Fittings; Furniture, fixtures, fittings; Electrical appliances; Office & other equipments; Computer Hardware, Vehicles etc.

- a) Fixed Assets are carried at cost less accumulated depreciation. The cost of fixed assets include cost incurred/money spent in acquiring or installing or constructing fixed asset, interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commissioning of the assets and other incidental and indirect expenses incurred up to that month.
- b) Any addition to or improvement to the fixed asset that results in increasing the utility or useful life of the asset is capitalized and included in the cost of fixed asset.
- c) Any Fixed Asset, which has been acquired free of cost or in respect of which no payment has been made, is accounted for at nominal value of Re. 1/-.
- d) All assets costing less than Rs.5,000 (Rupees Five thousands) are expensed/charged to Income & Expenditure Account in the year of purchase, except in case of Furniture & Fixtures.
- e) Valuation of land is made as under:
- I. Land acquired through purchase is recorded on the basis of aggregate of purchase price paid/ payable and other costs incidental to acquisition.
 - II. Lands that are acquired free of cost from the government or provided by individuals or institutions under endowment for specific purposes are accounted for at Re. One. Where the ownership of the lands has not been transferred in favor of the NAGAR PARISHAD UDAYPURA, but the land is in the permissive possession of the NAGAR PARISHAD UDAYPURA, such lands is included in the Register of Land with Re One as its value.
 - III. Cost of land improvements such as leveling, filling or any other developmental activity is capitalized as a part of the cost of land.
- f) Parks and Playgrounds are accounted for as under:
- Land pertaining to Parks and Playgrounds including the cost of development of land And other amenities in Parks and Playgrounds taken under 'Parks and Playgrounds'.


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g) Statues and Heritage Assets -Statues and valuable works of art are valued at the original cost. In case, the original cost is not available or the items have been gifted to the ULB, the value is taken at Rs. One.

1.6 Capital Work In Progress (CWIP)

Assets in the nature of civil works and equipment/machinery, requiring erection/ installation, is accounted for as 'Capital Work-In-Progress account'. Upon completion of the civil works and installation of machinery the value is transferred to the respective asset account under fixed assets. The value of each work-in-progress includes the direct cost on material, labor, stores, and advances to suppliers for material and others. Where an asset is created with borrowed funds the interest paid/accrued as on the day of the valuation is added to the total value of the work-in-progress.

1.7. Depreciation

- Depreciation is provided at Straight Line Method at the rates prescribed in MPMAM.
- Depreciation is provided at full rates for assets, which are purchased/constructed before October 1 of an Accounting Year and at half the rates which are purchased/constructed on or after October 1 of an Accounting Year.
- Depreciation is provided at full rates for assets, which are disposed on or after October 1 of an Accounting Year. Depreciation is provided at half the rates for assets, which are disposed before October 1 of an Accounting Year.
- Depreciation on assets on which government grant has been received, is calculated on the gross value of fixed asset i.e. Without deducting the grant amount from asset value. The grant so received is charged to the income and expenditure statement in the same proportion as the depreciation charged on such assets.

1.8 Investment

- Investments are recognized at cost. It includes cost incurred in acquiring investment and other incidental expenses incurred for its acquisition.
- All long-term investments are carried / stated at their cost.
- Short-term investments are carried at their cost or market value (if quoted) whichever is lower.
- Income on investments made from Special Fund and Grants under specific Scheme is recognized and credited to Special Fund and Grants under Specific Scheme respectively, whenever accrued. Profit/loss, if any, arising on disposal of investments (net of selling expense such as commission, brokerage, etc) made from the Special Fund and Grants under specific Scheme is recognized and credited/debited to Special Fund Account and Grant under specific scheme Account respectively

1.8.1 Investment - General Fund: FDR with the banks has been shown under Investment - General Fund. The amounts of FDRs have been taken on the basis of confirmation received from respective bank. /Copies of FDR. The amount includes principal and interest accrued thereon.

1.8.2 Investment - Other Fund: Investment of GPF, Family Benefit Fund and Unemployment Fund in FDR with the banks has been shown under Investment - Other Fund. The amounts of FDRs have been taken on the basis of confirmation received from respective bank. /Copies of FDR. The amount includes principal and interest accrued thereon.

1.9 Stores:

This covers the stores items procured by NAGAR PARISHAD UDAYPURA. The cost of inventories include purchase price including expenditure incurred to bring the inventories to its present location and condition i.e. freight inward, duties and taxes; etc. The same are valued by applying FIFO method.

1.10 Other Expenditures

1.10.1 Employees Related Expenditures

- Expenses on Salaries (for regular and daily wages staff) and other allowances are recognized as and when they are due for payment.
- Statutory deductions from salaries including those for income tax, profession tax, provident fund contribution, are recognized as liability in the period in which the corresponding salary is recognized.
- Leave encashment/Pension is recognized as and when they are due for payment.
- Interest receivable on loans given to employees is recognized as revenue at the end of the period in which these have accrued. Penal interest leviable on default in repayment of principal or payment towards interest shall be recognized on accrual basis.
- Bonus, ex-gratia, overtime allowance, other allowances and reimbursements to the employees are recognized as and when they are due for payment.
- Contribution due towards Pension and other retirement benefit funds is recognized as an expense and a liability.

1.10.2. Other Revenue Expenditures

- Other Revenue Expenditures is treated as expenditures in the period in which they are incurred.
- Provisions is made at the year-end for all bills received upto a cutoff date.
- Any expenditure for which the payment has been made in the current period but the benefit and/or service is likely to arise in a future period is treated as expenditure for the period in which its benefit arises and/or services are received. i.e. Amount paid in advance (say for insurance) is treated as prepaid and shown as current assets in the Balance Sheet.

1.11 Borrowings

- Interest expenditure on loan is recognized on accrual basis.
- Interest on borrowings directly attributable to acquisition or construction of Qualifying fixed assets up to the date of commissioning other assets is capitalized.

1.12 Special Funds

- Special Funds are treated as a liability on their creation.
- Any expenditure of a revenue nature, which is incurred specifically on scheme/project for which a Special Fund has been created, is charged to that Special Fund.
- On completion of the construction of a fixed asset and/or on acquisition of a fixed asset out of a Special Fund, the amount equivalent to the cost of such fixed asset is transferred from the respective Special Fund to the Grant against Asset Account. Amount proportionate to depreciation of the asset is credited to the above account every year.

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Notes to Accounts:

1.1 Municipal (General) Fund:

During the year an amount of Rs (30,94,332.10) pertaining to Excess of Expenditure over Income (net Amount) has been Debited in the municipal fund. Any adjustments on account of rectifications made during the year pertaining to previous years have been suitably given effect in Municipal Fund. Details of Municipal Fund A/C Adjustment have been given in Sub-schedule-1.

2. Earmarked Fund:

Family Benefit Fund/Pension have been considered as Earmarked Funds, Payment made to the beneficiaries and Expenses incurred have been debited / accounted for against respective funds.

3. Reserves:

3.1 Assets under Building, Roads, Bridges, Sewerage and Drainage, Public Lighting, Plant and Machinery, Vehicle, Office and Other Equipments, Furniture & Fixtures, Parks and Playgrounds etc. were identified to have been built from Grant funds, from the government and have been separately reflected in the Fixed Assets Schedule and the Balance sheet and the corresponding figure, after taking effect of the Accumulated Depreciation, has been duly shown as "Grant Against Fixed Assets" in the Balance Sheet .During the year a sum of Rs. 8,71,46,045.00/- have been transferred on acquisition /construction of new fixed assets out of grant and contribution for specific Purpose (Accounting code 3200000).

3.2 Depreciation of Rs. 1,00,35,760.00 Accounted for during the FY 2019-20 on the assets has been debited to Grant Against Fixed Assets and credited to Income & Expenditure Account, assuming them to be created from Specific Grants.

4. Grant

4.1 Un-utilized Grant: Grants received from Central, State, Local Government, International organization (Grant from MPUSP and Other organizations have been accounted for on the basis of receipts in Bank Accounts.


4.2 Total Grant received during the year of Rs 10,07,30,966.00 from Central Government, State Government and other organization.

4.3 The grants have been utilized for Capital Expenditure on Fixed assets, capital payments and Revenue Expenditure on Maintenance of Basic amenities and other Operational expenses

- A sum of Rs.14,24,54,324.80/- has been debited and the details are the same as under:-
- A sum of Rs 8,71,46,045.00/- Incurred on acquisition of Fixed assets is transferred to reserve under head Grant utilized account.
- A sum of Rs.1,19,63,447.80/- Utilized for Revenue expenditure is transferred to Income and Expenditure Account under the head Revenue Grants Contribution & Subsidies.

5. Secured Loan:Rs.99,87,895.00/-

Nagar Parishad Udaypura has Outstanding of Secured Loan from HUDCO in 2019-20 of Rs 99,87,895.00 /- under Scheme CM Infrastructure.


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6. Fixed Assets:

The Inventory of fixed assets and its valuation, has been done as per methodology provided in MPMAM and the generally accepted Accounting Principles.

Fixed assets are capitalized at acquisition cost includes cost incurred/money spent in acquiring or installing or constructing fixed asset, interest on borrowings directly attributable to acquisition or construction of qualifying fixed assets up to the date of commencement of the assets and other incidental and indirect expenses incurred up to that month and reduced of amount of depreciation provided by employing straight line method of Depreciation at the rates as prescribe in the Municipal Accounting Manual July 2007.

Fixed assets include Land: Parks; Buildings; Roads and Bridges; Waterworks; Bore Wells; Laboratory Equipment; Sewerage and drainage; Public Lighting; Luminary & Electrical Fittings; Furniture, fixtures, fittings; Electrical appliances; Office & other equipments; Computer Hardware, etc.; Vehicles; Health related assets; Cold Storage Equipment; Medical Equipment etc. Categorization and grouping of fixed assets has been done as provided in the MPMAM.

Any Fixed Asset, which has been acquired free of cost or in respect of which no payment has been made, has been accounted for at nominal value of Re. 1/-

All assets costing less than 5,000. (Rupees Five thousands) purchased/acquired during 2019-20 have not been considered and are expensed/charged to Profit & Loss A/c.

Assets, which have been completed during the year, have been transferred from WIP to fixed assets on the basis of details made available by the NAGAR PARISHADUDAYPURA.

Assets are Capitalized out of Capital Work in Progress on the basis of Final Payment to Contractors.

6.1 Land:

6.1.1 Land acquired for various purposes has been valued at cost and Land transferred by Nazul and other Departments has been Valued at Rs. 1.00.

6.1.2 Lands for which ownership records are not available but are under permissible possession of NAGAR PARISHADUDAYPURA as per other records available have been accounted for and valued at Rs. 1.

6.2 Capital Work in Progress (CWIP)

CWIP represents capital assets which are still under process of construction/completion and have not been commissioned. The amount of CWIP has been estimated on the basis of files, made available, for verification of work orders issued(unfinished) and part payment made before 31st March 2020, with the balance in 2019-20 or is still unpaid. The works for which records could not be made available, if completed, have not been capitalized as Assets. To that extent CWIP is overstated and Assets have been understated.

Capital Work in Progress work taken in books As per Cash Book Running Bill Payment to Contractors.

7. Investment

7.1 Investment- General Fund:

7.1.1 Investment in FDR: FDR from the municipal funds have been shown under Investment - General Fund. The amounts of FDRs have been taken on the basis of confirmation received from respective bank / Copies of FDR. As on 31.03.2020, total Investments of Nagar Parishad Udaypura amounts to **Rs. 28,75,975.00 /-**

7.1.2 Investment- Other Fund: FDR from the grant funds have been shown under Investment - Other Fund. The amounts of FDRs have been taken on the basis of confirmation received from respective

bank / Copies of FDR. The amount includes principal and interest accrued thereon till 31.03.2020 normally the fund invested in the short term FDR for the period not more than one years. And these FDR are automatically renewed by the banks. So interest accrued on FDR is added to the face value of original investment of FDR.

8. Current Assets: Current Assets include the items prescribed in the MPMAM

8.1 Inventories:-

8.1.1 The opening and closing stock of inventory of stock is prepared by the NAGAR PARISHADUDAYPURA and Valuation thereof has been done on last purchase cost in absence of availability of proper inventory valuation. The difference between value of opening stock and closing stock is being considered as a consumption of the stock and debited to the Income and expenditure Account under head operation & maintenance.

8.1.2 Stores/ Materials are treated as expenditure, at the time of purchase and do not form part of Inventories. Inventories have been taken in the balance sheet on the basis of information furnished by the concerned department.(Store Electrical, Store General Stationery, Store Health)

Closing Stock at year end 31.03.2020 Details are given below:-

S. No.	Particular	Amount
1	Store Electrical	133760.00
2	Store General Stationery	11334.00
3	Water Works	44430.00

8.2 Sundry Debtors:-

8.2.1 Property Tax, Water Charges and Other Taxes :The amount of Property Tax receivable as on 31-03-2020 has been taken, based on the details provided (by in charge property tax department and water tax department) in the Balance Sheet the same and is subject to reconciliation and confirmation Accordingly.

8.2.2 Balances of advances, recoverable etc., are subject to confirmation/reconciliation and consequential adjustments if any.

8.2.3 Rent Receivable: The amount of Rent Receivable as on 31.3.2020 has been accounted on the basis of details provided by the respective department.

8.2.4 Amount of Closing Receivable income of Income heads such as Property tax, Water Tax and Rental Income has been taken on the basis of records/registers/abstracts available with us. Aging of Receivables were not available hence could not be bifurcated and presented as required in MP Municipal Accounting Manual i.e 3 years to 5 years ,5 years to 10 years , 10 years to 15 years and More than 15 years. Hence all receivables are clubbed under 'others and shown in the schedule B-15. ULB has not provided us information regarding aging of receivables, and hence it is assumed to be of less than 3 years.

8.3 Bank:-

8.3.1 Bank balances has been worked out on the basis of Bank statement & Cash Book provided. Some of the Bank Balances are subject to confirmation and adjustments arising due to reconciliation. In the previous year Balance sheet the bank balance included the fixed, in the current year we have differentiated the groups and FDR's were transferred to the Investment accounts.

8.3.2 Some of Payments related to previous years not enter in cash Books but available in Banks so that difference has been shown in Banks and Cash Books Adjusted from Opening Balance Adjustment A/C.

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Reconciliations :

a) Bank Reconciliation i.e. Between Bank and Tally

Current Task assigned is related to migration from Cash Based Single Entry Accounting System (CBSEAS) to Accrual Based Double Entry Accounting System (ABDEAS) on a cutoff date i.e 01.04.2014. Bank reconciliation was an important aspect of such migration. Since many bank accounts were merged in Main Cash book, while preparing Bank reconciliation as on cutoff date following methodology was adapted:

1. All the transactions during 13-14 were fed in tally, taking the opening balance which was appearing in bank as on 01.04.14.
2. By doing so we got the individual ledger accounts of banks which were merged in Manual Cash Book.
3. We gave effect to the entries appearing in the bank statement which were prima facie pertaining to previous year i.e.13-14. for example a cheque was withdrawn from the bank whose cheque no. was of the series, previous to the current series.
4. After giving such effects we prepared Bank reconciliation statements of each bank.

b) Cash Book Reconciliation i.e Between Tally and Manual Cash Book

While making accounting entries in tally, following errors are auto corrected :

- a) Totaling diff in Manual Cash Book
- b) Carry forward mistake in Manual Cash Book
- c) Effect of contra entries not taken in both sides of Manual Cash Book etc.

Due to these errors,

Thus closing Balance appearing at the year end does not match with the balance appearing in Manual Cash Book. We have prepared reconciliation for such effects, which should be given effect in Manual Cash Book to match the balance with tally/AFS.

8.4 Cash:-

The cash in hand as of 31-03-20 has been worked out on the basis of Cash Book provided.

8.5 Loan & Advance to Staff, Contractors and Others:-

8.5.1. The advance paid to staff have been taken as current asset. These advances are subject to reconciliation and confirmation.

8.5.2. Similarly advances paid to contractors against work have been taken as current asset.. These advances are subject to reconciliation and confirmation.


8.6 Security Deposit:-

8.6.1 Security Deposit with Telecom Dept / Cell phone service provider is **Rs. 3315.00/-**. Confirmation from the said department/agency is yet to be obtained.

8.6.2 Security Deposit with Electricity Board is **Rs. 195880.00** /-. Confirmation from the said department/agency is yet to be obtained.

8.7 Prepaid Insurance:-

There is no prepaid expenses.


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9. Current Liabilities:-

9.1 Deposit Received from contractor/Supplier:

9.1.1 Security Deposit from Contractors: Security Deposit from contractors is deduction made from the bill approved by the Audit Cell against the running work order files of works Department, available for verification. No interest has been credited on the Security Deposit, since the amount has not been kept in separate bank account. The amount is subject to reconciliation and confirmation.

9.1.2 Earnest Money Deposits: Earnest Money Deposit from Market Sitting (Bazar Bethaki) & others, available for verification. No interest has been credited on the Earnest Money Deposit, since the amount has not been kept in separate bank account. The amount is subject to reconciliation and confirmation.

9.2 Deposit Work :

9.2.1 Works Deposits: Deposit for Civil Work includes amount received as a Nodal Agency for various works. Amount expended has been debited against the deposit.

9.3 Other Liabilities:

9.3.1 Recoveries Payable : It includes deduction of , TDS Contractor, Royalty, VAT, Sub Tax, deduction of LIC Premium, Professional and Income Tax Deducted at Source from Salary etc.

9.3.2 Government Dues Payable: It includes Court Matters Fees.

9.3.3 Other Liabilities: It includes Suppliers Control A/C, Contractor Control A/C, and Expenses Payable & Payable against Schemes.

9.3.4 Other Miscellaneous: It includes Stale cheques.

9.4 Provision:

Provision for outstanding revenue/ recoverable have been provided on the basis of payments of related to financial year 2019-20. Details of provision at 31.03.2020 are given below.

S. No.	Particular	Amount
1	Provision for Expenses (Electricity)	293870.00

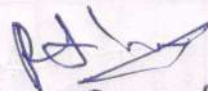
10. Contingent Liability:

10.1 The liability of different legal matters (pending in District, High Court and Supreme Courts on account of unsettled claims) and Guarantees issued by government on behalf of corporation has not been provided as the same is not readily ascertainable.

10.2 Similarly a detail of the amount of Income Tax & Commercial Tax dues has not been accounted for due to lack of information.

11. Income & Expenses:

Tax Revenue: Revenue from Property, Water and other taxes has been accounted for on the basis of tax demand as provided by the respective department. Income from Property Tax has been accounted for on the basis of ward wise consolidated demand list duly certified by the respective authority.



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Establishment expenses: An Establishment expense has been accounted for on the basis of actual payment to staff certified by the respective authority.

In absence of specific information about Revenue Expenditure which has been incurred from any particular Revenue Grant, we are unable to show such Revenue Expenditure under IE-15.

13. Disclaimer :

1. All the financial figures and comments in specific or general terms made are based on Tally data, Books of Accounts documents, information and explanations provided by officers and staff of ULB during the course of engagement of our team, and the correctness, origin comprehensiveness or veracity of comments or explanations in so far as they relate to existing practices is not the responsibility of the Consulting team. As the scope of work of the Consultant was not to carry out any sort of audit, it was limited to do a sort of cross check wherever it was feasible.
2. Although the Consulting team has made every effort to obtain information comprehensively for every department of the ULB verify to properly of AFS, it is possible that some relevant information or documentation has not become available to the team. It is therefore specifically stated that this document is based upon and restricted to the set of documents, information, comments and explanations provided by officers and staff of ULB and therefore any such documents, information, comments and explanations not provided to the Consulting team is excluded and the team disclaims any responsibility whatsoever in regard to the possible present or future effects of such documents, comments, information and explanations on present document.
3. The Consulting team is not responsible for any legal or other liability that may arise in any way at any point of time from this documents or any interpretation whatsoever that may be put on the whole or part of it. Likewise, the Consulting team is not responsible for any legal consequences arising out of non-compliance by the ULB of any of its statutory or other Governmental obligations that may become apparent now or any time in the future, in whatsoever manner and in whatsoever ways.


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UDAYPURA NAGAR PARISHAD
RECEIPT AND PAYMENT ACCOUNT
(FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020)

MOUNT IN RUPEES)

HEAD OF ACCOUNT	Current Year 2019-20	Previous Year 2018-19	HEAD OF ACCOUNT	Current Year 2019-20	Previous Year 2018-19
Operating Balances					
Cash Balances (Including Imprest)	13,76,51,653.07	10,24,72,140.31			
Balances with Banks					
OPERATING RECEIPTS			OPERATING PAYMENTS		
Tax Revenue	10,660.00	63,000.00	Establishment Expenses		-
Assigned Revenues And Compensation	2,28,44,686.00	2,36,46,288.00	Administrative Expenses		-
Rental Income From Municipal Properties	2,99,590.00	13,99,575.00	Operations And Maintenance		-
Fees And User Charges	4,87,950.00	4,63,095.00	Interest And Finance Charges	2,64,211.54	2,82,953.66
Sales And Hire Charges	21,395.00	3,06,615.00	Programme Expenses		-
Revenue Grants, Contribution And Subsidies			Revenue, Grant & Contributions		-
Income From Investments			Purchase of Stores		-
Interest Earned	34,78,954.45	37,33,330.50	Other Misc Expenses		-
Other Income	47,270.00	20,823.00			
NON-OPERATING RECEIPTS			NON-OPERATING PAYMENTS		
Municipal Fund			Municipal Fund	12,31,52,925.18	14,74,24,375.08
Loans Received Net			Other Payables - Sundry Creditors		
Deposits Received	1,04,390.00		Reserve Funds		
Grant and Contribution for Specific Purposes	8,26,16,257.00	14,98,46,065.00	Acquisition / Purchase of Fixed Assets		
Earmarked Funds		34,433.00	Capital Work in Progress		
Realisation of Investment- General Fund			Grant and Contribution for Specific Purposes	2,50,000.00	2,50,000.00
Realisation of Investment- Special Fund			Repayment of Loans	1,03,485.00	2,51,250.00
Deposit Works Net			Loans & Advances to Employees (Net)		
Other Payables		15,50,138.00	Loans and Advances to Contractors (Net)		
Realisation of Sundry Debtors	31,73,503.00	23,24,729.00	Repayment to contractors		
Reserve Funds			Investment		
Recovery of loan Net			Deposit Works Net		
Closing Bank credit balance			Prepaid Expenses		
			Earmarked Funds		
			Other Payments - Provisions		
			Closing Cash balance	12,69,65,686.80	13,76,51,653.07
			Closing Bank balance (net)		
TOTAL	25,07,36,308.52	28,58,60,231.81	TOTAL	25,07,36,308.52	28,58,60,231.81

For and behalf of Nagar Parishad Udaipura

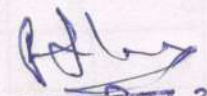
मुख्य नगर प्रशासिका अधिकारी
नगर परिषद्, उदयपुरा



Patidar and Associates
Chartered Accountants
CA Neelesh Patidar
M.no. 418806
FRN/012264C

UDAYPURA NAGAR PARISHAD
STATEMENT OF CASHFLOW
(As On 31 March 2020)

Particulars	Current Year (Rs.) 2019-20		Previous Year (Rs.) 2018-19	
[A] Cash Flows from Operating Activities				
Gross Surplus Over Expenditure		(30,94,332.10)		26,07,444.11
Add: Adjustments For				
Depreciation	1,32,04,946.00		1,05,89,290.46	
Interest And Finance Expenses	2,64,211.54	1,34,69,157.54	2,82,953.66	1,08,72,244.12
Less: Adjustments For				
Profit On Disposal Of Assets	-		-	
Net Of Adjustments Made To Municipal Funds				
Investment Income	1,40,813.00		1,40,813.00	
Transfer To Reserves	5,99,835.00		8,50,755.00	
Interest Income Received	34,78,954.45	(42,19,602.45)	37,33,330.50	(47,24,898.50)
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		61,55,222.99		87,54,789.73
Changes In Current Assets And Current Liabilities				
(Increase)/Decrease In Sundry Debtors	14,60,728.00		(1,22,76,484.00)	
(Increase)/Decrease In Stock In Hand	-		5,54,585.00	
(Increase)/Decrease In Prepaid Expenses	-	14,60,728.00	12,589.00	(1,17,09,310.00)
(Increase)/Decrease In Other Current Assets	-			
(Decrease)/Increase In Deposits Received	34,27,232.74		19,63,859.74	
(Decrease)/Increase In Deposits Work				
(Decrease)/Increase In Other Current Liabilities	8,11,104.46		(9,14,833.37)	
(Decrease)/Increase In Provisions	25,019.00	42,63,356.20	2,66,275.82	13,15,302.19
Extra ordinary items (please specify)				
Capital contribution				
Net Cash Generated from / (Used in) Operating Activities [A]		1,18,79,307.19		(16,39,218.08)
[B] Cash Flows from Investing Activities				
Purchase Of Fixed Assets And Cwip	6,21,57,590.57		2,63,55,319.96	
(Increase)/Decrease In Special Funds/ Grants	4,17,23,358.80		(3,57,68,499.00)	
(Increase)/Decrease In Earmarked Funds	(5,99,835.00)		(8,85,188.00)	
(Increase)/Decrease In Reserve ' Grant Against Fixed Asset'	(7,71,10,285.00)		(2,40,79,725.96)	
(Purchase) Of Investments	-	2,61,70,829.37	1,40,739.00	(3,42,37,354.00)
Add:				
Proceeds From Disposal Of Assets				
Proceeds From Disposal Of Investments				
Investment Income Received	1,40,813.00		1,40,813.00	
Interest Income Received	34,78,954.45	36,19,767.45	37,33,330.50	38,74,143.50
Net cash generated from/(used in) investing activities [B]		(2,25,51,061.92)		3,81,11,497.50
[C] Cash flows from Financing Activities				
Add:				
Loans From Banks/Others Received	2,50,000.00		(10,09,813.00)	
Less:				
Interest & Finance Expenses	2,64,211.54	(14,211.54)	2,82,953.66	(12,92,766.66)
Net Cash Generated From/(Used In) Financing Activities [C]		(14,211.54)		(12,92,766.66)
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)		(1,06,85,966.27)		3,51,79,512.76
Cash And Cash Equivalent At Beginning Of The Period	13,76,51,653.07	13,76,51,653.07	10,24,72,140.31	10,24,72,140.31
Cash and cash equivalent at end of the period		12,69,65,686.80		13,76,51,653.07
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:				
Cash balances				
Bank balances				
Total Of The Breakup Of Cash And Cash Equivalents		12,69,65,686.80		13,76,51,653.07


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Nagar Parishad Udaypura
Bank Reconciliation Summary Statement as on 31st March 2020

Sr.	Bank name	Bank Account number	Scheme Name	Patika book balance	Cheque issued but not presented	Credits by bank	Cheque deposited not cleared	Debits by bank	Bank Balance	Bank Balance as per Bank Statement
1	2	3	4	6	7	8	9	10	11(5+6+7+8+9+10)	12
1	Central Bank of India	1812998779		34,97,543.30	-	-	2,985.00	4,500.00	34,99,058.30	34,99,058.30
2	Central Bank of India	1813000679		2,15,10,592.40	-	3,294.94	15,77,500.00	36,83,516.34	1,62,52,871.00	1,62,52,871.00
3	Jila sehkari kendriya maryadi bank	200108101000190,8		44,41,346.45	-	44,566.28	79,382.06	-	44,06,530.67	44,06,530.67
4	State bank of India	11366892866		4,94,11,689.53	29,191.25	4,39,162.00	80,048.00	118.00	4,97,99,876.78	4,97,99,876.78
5	State bank of India	30382998441		1,27,27,682.79	-	-	-	-	1,27,27,682.79	1,27,27,682.79
6	Jila sehkari kendriya maryadi bank	66509025098(5163)		1,36,661.80	-	20,453.00	-	23,243.80	1,33,871.00	1,33,871.00
7	Jila sehkari kendriya maryadi bank	6650903830(8385)		1,412.80	-	1,82,765.00	-	70.80	1,342.00	1,342.00
8	Jila sehkari kendriya maryadi bank	66509035709(783,91)		5,41,221.35	-	1,82,765.00	-	1,99,575.80	5,24,410.55	5,24,410.55
9	Jila sehkari kendriya maryadi bank	6650903834(1748,84)	main cash book	1,06,26,779.76	-	2,68,495.00	13,272.00	4,895.00	1,08,76,107.76	1,08,76,107.76
10	Central Bank of India	3086921689		9,32,220.00	-	33,151.00	-	-	9,65,371.00	9,65,371.00
11	Central Bank of India	3086834978		4,73,189.00	-	16,826.00	-	-	4,90,015.00	4,90,015.00
12	Central Bank of India	3086924817		69,819.00	-	2,482.00	-	-	72,301.00	72,301.00
13	Central Bank of India	1812967547		18,81,282.00	-	66,900.00	-	-	19,48,182.00	19,48,182.00
14	State bank of India	37311421344		20,91,255.00	-	-	-	-	20,91,255.00	20,91,255.00
15	State bank of India	36512961820		62,72,848.00	-	-	-	35.40	62,72,812.60	62,72,812.60
16	I(CI) Bank	383001000105		58,56,165.00	-	1,750.00	-	-	58,57,915.00	58,57,915.00
17	State bank of India	36908716744		37,10,932.52	61,96,730.40	2,41,494.28	-	16,76,435.65	84,72,721.55	84,72,721.55
18	HDFC Bank	50200034152620	New	20,923.00	-	18,096.82	-	-	39,019.82	39,019.82
		Total Main Cashbook		12,42,02,563.70	62,25,921.65	13,21,339.50	(17,53,187.06)	(55,83,390.79)	12,43,92,324.00	12,43,92,324.00
18	Central Bank of India	1812926634	Swarn Jayanti upshaman	13,92,795.80	-	32,429.00	-	2,77,500.00	11,47,724.80	11,47,724.80
19	Central Bank of India	3086829254	CM Kanyadan Yojna	5,12,990.80	-	-	-	-	5,12,990.80	5,12,990.80
20	State bank of India	31456284040	B.R.C	12,845.00	-	-	-	-	12,845.00	12,845.00
21	Union Bank of India	638102010002646	B.R.C	1,06,259.00	-	3,660.00	-	-	1,09,919.00	1,09,919.00
22	Union Bank of India	638102010003928	B.R.C	1,18,126.50	-	4,069.00	-	-	1,22,195.50	1,22,195.50
23	Union Bank of India	638102010003929	B.R.C	6,20,106.00	-	21,359.00	-	-	6,41,465.00	6,41,465.00
		Total Other Cashbook		27,63,123.10	-	61,517.00	-	(2,77,500.00)	25,47,140.10	25,47,140.10
		GRAND TOTAL		12,69,65,686.80	62,25,921.65	13,82,856.50	-17,53,187.06	-58,60,890.79	12,69,39,464.10	12,69,39,464.10

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मुख्य नगर पालिका अधिकारी
नगर परिषद्, उदयपुरा

Bank Reconciliation Statement			
As on 31-March-2020			
Central bank Of India 1812996779			
PARTICULAR	CHQ NO	AMOUNT	
Balance as per Book 31/03/2020			34,97,543.30
Add:-Deposit in bank but not in cashbook			4,500.00
31.10.2019	by cash	3000	
30.01.2020	by cash	1500	
Less:-Debit in cashbook but not credited in bank			(2,985.00)
31.10.2019		2985	
Balance as per Bank 31/03/2020			34,99,058.30
			34,99,058.30

Bank Reconciliation Statement			
As on 31-March-2020			
Central bank Of India 1813090679			
PARTICULAR	CHQ NO	AMOUNT	
Balance as per Book 31/03/2020			2,15,10,592.40
Add:-Credit in bank but not taken in cashbook			3,294.94
09/05/2018			
29/05/2018			
02/08/2018		177.39	
18/09/2018		269.16	
29/09/2018		327.16	
15/12/2018		327.16	
18/02/2019		314.31	
14/03/2019		167.86	
27.05.19		209.22	
29.07.19		219.69	
03.01.20		142.65	
15.01.20		144.71	
19.02.20		158.81	
31.03.20		598.2	
		238.62	
Less:-withdrawal from bank but not in cashbook			(36,83,516.34)
01.06.2019		1725107	
01.06.2019		25.84	
01.06.2019		4.5	
30.12.2019		92437	
22.01.2020		1865942	
Less:-Debit in cashbook but not credited in bank			(15,77,500.00)
29.11.2019		600000	
17.12.2019		632500	
31.12.2019		345000	
Balance as per Bank 31/03/2020			1,62,52,871.00
			1,62,52,871.00

Bank Reconciliation Statement			
As on 31-March-2020			
Central madhya pradesh Gramin bank 2001081010001908			
PARTICULAR	CHQ NO	AMOUNT	
Balance as per Book 31/03/2020			44,41,346.45
Less:-Receipt in cashbook but not in bank			(79,382.06)
10.05.2019		7,528.00	
19.08.2019		5,698.00	
19.03.2020	INT	31,276.00	
28.03.2020	INT	34,880.06	
Add:-deposit in bank but not in cashbook			44,566.28
10.05.2019		7,598.00	
19.08.2019		5,692.00	
28.12.2019	INT	31276.28	
Balance as per Bank 31/03/2020			44,06,530.67
			44,06,530.67

Bank Reconciliation Statement			
As on 31-March-2020			
State bank Of India 30382998441			
PARTICULAR	CHQ NO	AMOUNT	
Balance as per Book 31/03/2020			1,27,27,682.79
Balance as per Bank 31/03/2020			1,27,27,682.79
			1,27,27,682.79


Bank Reconciliation Statement			
As on 31-March-2020			
Jila sahkari maryadit bank 665009025098(5163)			
PARTICULAR	CHQ NO	AMOUNT	

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नगर परिषद, उदयपुरा

Balance as per Book 31/03/2020			1,36,661.80
ADD:- Diff. Passbook bal.			
31.03.2015		95108.9	20,453.00
01.04.2015		115559.9	
Less: Withdrawal from Bank but not Entered Cash Book			(23,243.80)
Date	Cheque No.	Amount	
	WDL TFR Knsri Upaj Mandi Over Intr		
30.07.2016	30.07.2016 TRF To 94861000091	23173.00	
30.06.2019		15.00	
30.06.2019		2.70	
30.09.2019		15.00	
30.09.2019		2.70	
31.12.2019		15.00	
31.12.2019		2.70	
31.03.2020		15.00	
31.03.2020		2.70	
Balance as per Bank 31/03/2020			1,33,871.00
			1,33,871.00

Bank Reconciliation Statement			
As on 31-March-2020			
Jila sahkari maryadit bank 665009035709(N/83191)			
PARTICULAR	CHQ NO	AMOUNT	
Balance as per Book 31/03/2020			1,412.80
Less:-Bank charges			(70.80)
31.03.2020		70.8	
Balance as per Bank 31/03/2020			1,342.00
			1,342.00

Bank Reconciliation Statement			
As on 31-March-2020			
Jila sahkari maryadit bank 665009035709(N/83191)			
PARTICULAR	CHQ NO	AMOUNT	
Balance as per Book 31/03/2020			5,41,221.35
ADD:- Diff. Passbook bal.			1,82,765.00
31.03.2015		528539.45	
01.04.2015		711304.45	
Less: Withdrawn from bank but not in cashbook			(1,99,575.80)
Date	Cheque No.	Amount	
	WDL Over Inter Nagar Panchayat 30.07.2016		
30.07.2016	TRF To 94861000091	199505	
30.06.2019		15	
30.06.2019		2.7	
30.09.2019		15	
30.09.2019		2.7	
31.12.2019		15	
31.12.2019		2.7	
31.03.2020		15	
31.03.2020		2.7	
Balance as per Bank 31/03/2020			5,24,410.55
			5,24,410.55


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Bank Reconciliation Statement			
As on 31-March-2020			
Jila sahkari maryadit bank N/48/84 8541			
PARTICULAR	CHQ NO	AMOUNT	
Balance as per Book 31/03/2020			1,06,25,779.76
Diff. passbook	31.03.2015	321288.76	
	01.04.2015	589783.76	2,68,495.00
Less:-Deposit in cash book but not in bank			
Date	Cheque No.	Amount	
04/06/2016		Cash deposit	13272.00
			-13272.00
Less:- Withdrawal from bank but nto in cash book			
Date	Cheque No.	Amount	
03.04.2017		250.00	
17.04.2017		75.00	
03.05.2017		4320.00	
11.05.2017		250.00	
			-4895.00
			1,08,76,107.76
Balance as per Bank 31/03/2020			1,08,76,107.76

Bank Reconciliation Statement			
As on 31-March-2020			
Vidhwa pension			
Central bank Of India 3086921689			
PARTICULAR	CHQ NO	AMOUNT	
Balance as per Book 31/03/2020			9,32,220.00
Add:-Interest			33,151.00
31.05.2019		8224	
31.08.2019		8297	
30.11.2019		8279	
29.02.2020		8351	
Balance as per Bank 31/03/2020			9,65,371.00
			9,65,371.00

Bank Reconciliation Statement			
As on 31-March-2020			
Vridha pension			
Central bank Of India 3086834978			
PARTICULAR	CHQ NO	AMOUNT	
Balance as per Book 31/03/2020			4,73,189.00
Add:-Interest			16,826.00
31.05.2019		4174	
31.08.2019		4211	
30.11.2019		4202	
29.02.2020		4239	
Balance as per Bank 31/03/2020			4,90,015.00
			4,90,015.00

Bank Reconciliation Statement			
As on 31-March-2020			
Rashtriya pariwar sahayta			
Central bank Of India 3086924817			
PARTICULAR	CHQ NO	AMOUNT	
Balance as per Book 31/03/2020			69,819.00
Add:-Interest			2,482.00
31.05.2019		616	
31.08.2019		621	
30.11.2019		620	
29.02.2020		625	
Balance as per Bank 31/03/2020			72,301.00
			72,301.00

Bank Reconciliation Statement			
As on 31-March-2020			
Samajik suraksha pension			
Central bank Of India 1812967547			
PARTICULAR	CHQ NO	AMOUNT	
Balance as per Book 31/03/2020.			18,81,282.00
Add:-Interest			66,900.00
31.05.2019		16597	
31.08.2019		16743	
30.11.2019		16707	
29.02.2020		16853	
Balance as per Bank 31/03/2020			19,48,182.00
			19,48,182.00


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Bank Reconciliation Statement			
As on 31-March-2020			
State Bank Of India 37311421344			
PARTICULAR	CHQ NO	AMOUNT	
Balance as per Book 31/03/2020			20,91,255.00
Balance as per Bank 31/03/2020			20,91,255.00
			20,91,255.00

Bank Reconciliation Statement			
As on 31-March-2020			
ICICI Bank 383001000105			
PARTICULAR	CHQ NO	AMOUNT	
Balance as per Book 31/03/2020			58,56,165.00
Add:- Interest		1750	1,750.00
04.09.2019			
Balance as per Bank 31/03/2020			58,57,915.00
			58,57,915.00


Bank Reconciliation Statement			
As on 31-March-2020			
SBI 1820			
PARTICULAR	CHQ NO	AMOUNT	
Balance as per Book 31/03/2020			62,72,848.00
Less:- Withdrwal from bank but not in cash book			(35.40)
09/11/2017	Bank Charges	35.4	
Balance as per Bank 31/03/2020			62,72,812.60
			62,72,812.60

Bank Reconciliation Statement			
As on 31-March-2020			
HDFC-50200034152620			
PARTICULAR	CHQ NO	AMOUNT	
Balance as per Book 31/03/2020		18096.82	18,096.82
Balance as per Bank 31/03/2020			39,019.82
			39,019.82


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Bank Reconciliation Statement			
As on 31-March-2020			
Central bank Of India 1812926634			
PARTICULAR	CHQ NO	AMOUNT	
Balance as per Book 31/03/2020			13,92,795.80
Add:-Interest			32,429.00
31.05.2019		12287	
31.08.2019		10214	
30.11.2019		9928	
Less:-withdrawal from bank but not in cashbook			(2,77,500.00)
11.06.2019	15562	277500	
Balance as per Bank 31/03/2020			11,47,724.80
			11,47,724.80

Bank Reconciliation Statement			
As on 31-March-2020			
CM kanyadan yojna			
Central bank Of India 3086829254			
PARTICULAR	CHQ NO	AMOUNT	
Balance as per Book 31/03/2020			5,12,990.80
Balance as per Bank 31/03/2020			5,12,990.80
			5,12,990.80


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BRC			
Bank Reconciliation Statement			
As on 31-March-2020			
State bank Of India 31456284040			
PARTICULAR	CHQ NO	AMOUNT	
Balance as per Book 31/03/2020			12,845.00
			12,845.00
Balance as per Bank 31/03/2020			12,845.00

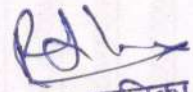
Bank Reconciliation Statement			
As on 31-March-2020			
Union bank Of India 2646			
PARTICULAR	CHQ NO	AMOUNT	
Balance as per Book 31/03/2020			1,06,259.00
Add:-Interest			3,660.00
07/04/2019		917	
02/07/2019		935	
06/10/2019		915	
06/01/2020		893	
			1,09,919.00
Balance as per Bank 31/03/20			1,09,919.00

Bank Reconciliation Statement			
As on 31-March-2020			
Union bank Of India 3928			
PARTICULAR	CHQ NO	AMOUNT	
Balance as per Book 31/03/2020			1,18,126.50
Add:-Interest			4,069.00
07/04/2019		1019	
02/07/2019		1040	
06/10/2019		1017	
06/01/2020		993	
			1,22,195.50
Balance as per Bank 31/03/2020			1,22,195.50

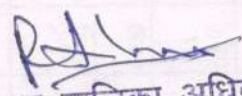
Bank Reconciliation Statement			
As on 31-March-2020			
Union bank Of India 3929			
Balance as per Book 31/03/2020			6,20,106.00
Add:-Interest			21,359.00
07/04/2019		5349	
02/07/2019		5457	
06/10/2019		5341	
06/01/2020		5212	
			6,41,465.00
Balance as per Bank 31/03/20			6,41,465.00

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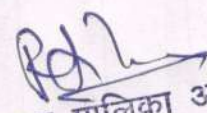
Bank Reconciliation Statement			
As on 31-March-2020			
Central madhya pradesh Gramin bank 2866			
PARTICULAR	CHQ NO	AMOUNT	
Balance as per Book 31/03/2020			4,94,11,689.53
Add: Chqs issued but not presented in bank			29191.25
Date	Cheque No.	Amount	
18/05/2017		0.25	
18/05/2017		29191	
Add:- Deposit in bank but not in cash book			439162
Date	Cheque No.	Amount	
03/04/2017		1360	
17/04/2017		1360	
08/06/2017		5000	
28/10/2019		5000	
28/10/2019		5000	
28/10/2019		5000	
02/11/2019		1000	
02/11/2019		1000	
02/11/2019		2000	
02/11/2019		2000	
02/11/2019		2000	
25/12/2019	INT	408397	
17/03/2020		45	
Less:-Received in cashbook but not in bank			-80048
26/12/2019	INT	80000	
17/03/2020	INT	48	
Less:- Withdrwal from bank but not in bank			
Date	Cheque No.	Amount	
11/01/2018	Bank Charges	118	-118
Balance as per Bank 31/03/2020			4,97,99,876.78
			4,97,99,876.78


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As on 31-March-2020			
SBI 36908716744			
PARTICULAR	CHQ NO	AMOUNT	
Balance as per Book 31/03/2020			37,10,932.52
ADD: Chqs issued but not presented in bank			61,47,736.25
12/10/2018		3300	
18/02/2019	Khan Travels	3000	
01/06/2019	54246	212290	
01/06/2019	54246	511602	
01/06/2019	54246	660264	
01/06/2019	54246	340951	
11/06/2019	2151764	70822	
13/09/2019	54247	542833	
13/09/2019	54247	303092	
13/09/2019	54247	131808	
13/09/2019	54247	473571	
13/09/2019	54247	218692	
21/10/2019	4167154	315535	
02/11/2019	5460458	17338	
27/11/2019	7818389	372895.32	
10/02/2020	54249	1865942	
28/02/2020		50894.93	
31/03/2020	6435092	52906	
Less:- Withdrwal from bank but not in cash book			
12/03/2018		649.00	
26/03/2018		74,647.00	
28/03/2018		1,762.00	
28/03/2018		47,535.75	
28/03/2018		5,39,156.73	-16,76,022.70
11/06/2019		70,882.00	
11/06/2019		20.06	
21/06/2019		10,000.00	
21/06/2019		0.80	
24/06/2019		96,615.00	
24/06/2019		78,804.00	
25/07/2019		59.00	
29/07/2019		59.00	
29/07/2019		59.00	
02/08/2019		59.00	
28/09/2019		0.38	
21/10/2019		3,14,535.00	
18/10/2019		0.62	
02/11/2019	Engage media	17,388.00	
27/11/2019	shraddha con.	3,72,895.00	
28/02/2020	anshi ansh con.	50,894.91	
16/03/2020		0.45	
Add:- Difference in Cash Book and Bank Amount in Payment Side			
CB / Bank Date	Cashbook/ Bank	Amount	
30/06/2017	Cashbook	1,89,972.00	
30/06/2017	Bank	1,89,972.32	-0.32
07/07/2017	Cashbook	1,89,377.00	
07/07/2017	Cashbook	72,867.00	
07/07/2017	Cashbook	44,523.00	
07/07/2017	Cashbook	60,192.00	
04/07/2017	Bank	3,66,955.47	3.53
03/08/2017	Cashbook	3,96,611.00	


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03/08/2017	Cashbook	6,91,626.00	
03/08/2017	Bank	3,04,729.00	
03/08/2017	Bank	2,14,870.00	
03/08/2017	Bank	5,23,151.00	
03/08/2017	Bank	45,489.00	-2.00
03/08/2017			
	Cashbook	61,571.24	
01/11/2017	Bank	57,550.00	
01/11/2017	Bank	30.68	
01/11/2017	Bank	4,000.00	-9.44
03/11/2017			
	Cashbook	2,87,070.00	
04/12/2017	Bank	2,78,070.00	9,000.00
04/12/2017			
	Cashbook	8,738.36	
18/12/2017	Bank	4,368.00	
18/12/2017	Bank	4,365.64	
18/12/2017	Bank	2.36	2.36
18/12/2017			
	Cashbook	1,21,423.00	
19/01/2018	Bank	81,481.21	39,941.79
19/01/2018			
	Cashbook	21,400.00	
13/02/2018	Bank	21,800.00	-400.00
13/02/2018			
	Cashbook	5,550.00	
05/03/2018	Bank	5,500.00	50.00
05/03/2018			
Add:- Difference in Cash Book and Bank Amount in Receipt Side			
	Cash Book	40,000.00	
04/12/2017	Bank	39,997.64	-2.36
04/12/2017			
	Cash Book	40,000.00	
02/11/2017	Bank	39,997.64	-2.36
02/01/2018			
			2,41,494.28
Add:- Deposit in bank not in cash book			
19/07/2017		26,080.00	
31/03/2018		40,000.00	
24/06/2019	benif	78,801.64	
24/06/2019	benif	96,612.64	
24/06/2019			
			84,72,721.55
			84,72,721.55
Balance as per Bank 31/03/2020			


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