AUDIT REPORT

For the Financial Year 2019-20

of

NAGAR PALIKA PARISHAD- JUNNARDEO

Auditor:-

GOYAL PARUL AND CO.

CHARTERED ACCOUNTANTS

BO : HIG C-17, Dhanwantari Nagar,

Jabalpur - 482003

INDEPENDENT AUDITOR'S REPORT

To,
The Chief Municipal Officer
Nagar Parishad-Junnardeo (M.P.)

Opinion

We have audited the financial statements of **Nagar Palika Parishad- Junnardeo** (the entity), which comprise the balance sheet as at March 31st 2020, and the income and expenditure account, for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2020, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of
India (ICAI).

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control 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. In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

For M/s Goyal Parul and Co.
Chartered Accountants
Firm's Registration No.: 016750N

Sanchit

FRN 016750N

CA Sanchit Agrawal
Partner
Membership No.:435163
Jabalpur
21st January 2021

UDIN:- 21435163AAAAAG2815

Nagar Parishad Junnardeo, Dist. Chhindwara (M.P.)

For The Period from 01.04.2019 to 31.03.2020

Annexure to Audit Reports

1. Income from sale of scrap is not accounted in the books of Nagar Palika.
2. All Purchases are not made through GEM portal the same needs to be done as per the instructions received from the higher authorities.
3. Food items purchased should be from the vendors holding FSSAI license only whereas the same practice was not adopted by the Nagar Palika.
4. Accounting charges and Audit fees are recorded in the books of Nagar Palika under the same head.
5. In several files it was observed that instead of original vouchers, photocopies of the vouchers were enclosed.
6. No TDS was deducted on the below mentioned expenses during the financial year, detailed annexure of the same along with date of expense is enclosed with the report:

S No.	Nature of Expenditure	Amount	Head of TDS
a.	Advertisement Expense	62,30,455/-	194C
b.	Tent House Expense	7,70,053/-	194C
c.	Vehicle Repairs and maintenance	11,19,721/-	194C
d.	Furniture Repairs and maintenance	1,94,000/-	194C
e.	Audit Fees	60,000/-	194J
f.	Accounting Fees	90,000/-	194J

7. In cash book we found overwriting in several payments and receipts further in some vouchers the amount figure in words were not written.
8. Signature of authorised official was not found on the face/cover page of daily wages payment's master roll.
9. Purchase entries were not updated in the store register.

S.No.	Parameters	Description	Observations in Brief	Suggestions
1	Audit of Revenue	a) The auditor is responsible for audit of revenue from various sources	1) On test check basis we have verified the revenue from receipts maintained by the management for all sources. 2) GST has not been charged on tender documents sold by the management.	GST should be charged and paid to the Government on monthly basis on the tender documents issued by the ULB as non compliance of the same will be leading to penal consiquences to the ULB.
		b) He is also responsible to check the revenue receipts from the counterfoils of reciept books and verify that money received is duly deposited in the respective bank account.	On test check basis we have verified the revenue from receipts maintained by the management for all sources.	Not Applicable
		c) Percentage of revenue collection increase/decrease in various heads of property tax, samekit kar, shiksha upkar, Nagriya vikas upkar and other tax compared to previous year shall be part of	The details are provided in the Annexure(Pa	The management should take necessary steps to collect the old dues outstanding in the books of the ULB at the same time ensuring that the current dues are paid on
		d) Delay beyond 2 working days shall be immediately brought to the notice of commissioner/CMO.	On test check basis we have verified the bank deposit receipts and there were few instances where collection was deposited after 2 working days. Such as receipt of 20-02-20 was deposited in bank on 24-02-20.	The management should take necessary steps to rectify the same.
		e) The Entries in cash book shall be verified.	The entries in cash book have been verified and discrepancies have been reported to management which have been rectified by them.	The management should take necessary steps to rectify the same.
		f) Auditor shall specifically mention in report, the revenue recovery against the quarterly and monthly targets. Any lapses in the revenue recovery shall be the part of report.	During the course of our audit we noticed that Demand of samekit kar, Property tax, Nagriya Prashasan kar is not maintained in register person wise. As per the discussion the data sent to the government is on estimated basis by adding certain percentage to the previous year figures. The lapses between the targeted revenue and achieved revenue are mentioned in Annexure A to this report.	The management should take necessary steps to rectify the same. Demand is to be raised by posting in a demand register for individual years and all the recoveries related to previous year demands has to be saperately recorded in the demand register of that year.
		g) Auditor shall verify the interest income from the FDR's and verify the interest income is duly and timely accounted for in cash book.	Interest Income is duly accounted for in cash book.	Not Applicable
		h) The cases where, the investment is made on lesser interest rates shall be brought to the notice of the commissioner/CMO.	As per the information and explanations available to us the management has not taken quotations from various banks regarding rate of interest on deposits. In absence of the same we cannot comment whether the interest rate is lower or not.	The management should take quotations from various banks before making any deposit.

2	Audit of Expenditure	a) The auditor is responsible for audit of expenditure under all the schemes.	On test check basis we have verified the expenditure under all the schemes. Following discrepancies were found: 1) TDS has not been deducted on the professional fees paid.	The management should take necessary steps to rectify the same.
		b) He is also responsible for checking the entries in cash book and verify them from relevant vouchers.	On test check basis we have verified the expenditure and we have observed that various heads of accounts have being wrongly classified for example payment made for accounting is classified as audit fee.	The management should take necessary steps to rectify the same.
		c) He should also check monthly balances of cash book and guide the accountants to rectify errors, if any.	These have been verified on test check basis. No adverse observation on the same.	Not Applicable
		d) He shall verify that the expenditure for a particular scheme is limited to the funds allocated for the particular scheme. Any overpayment shall be brought to the notice of Commissioner/CMO.	On test check basis we have verified the expenditure under all the schemes with relevant vouchers.	Not Applicable
		e) He shall verify that the expenditure is in accordance with the guidelines,directives, acts and rules issued by Government of India / State Government.	These have been verified on test check basis and we have observed that in few cases payments above Rs. 10,000 were executed without any agreement. For eg- 1) Payment made to Shri Girdhar Dhandore (V.No- 705) of Rs.12000. 2) Payment made to Mayur Printing (V.No-703) of Rs.40128.	The management should take necessary steps to rectify the same.
		f) During the audit financial property 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 limit of sanctioning authority.	These have been verified on test check basis. No adverse observation on the same.	Not Applicable
		g) All the cases where appropriate sanctions have not been obtained shall be reported and compliance of audit observations shall be ensured during the audit. Non-complianes of audit paras shall be brought to the notice of Commissioner/CMO.	These have been verified on test check basis. No adverse observation on the same.	Not Applicable
		h) Auditor shall be responsible for verification of scheme wise project wise Utilization Certificates (UCs). UCs shall be tallied with Income and Expenditure records and creation of Fixed Assets.	These have been verified on test check basis. No adverse observation on the same.	Not Applicable
		i) The auditor shall verify that all the temporary advances have been fully recovered.	These have been verified on test check basis. No adverse observation on the same.	Not Applicable

3	Audit of Book Keeping	a) The auditor is responsible for audit of books of accounts as well as stores.	These have been verified on test check basis. No adverse observation on the same.	Not Applicable
		b) He shall verify that all books of accounts and stores are maintained as per accounting rules applicable to Urban Local Bodies (ULBs). Any discrepancies shall be brought to the notice of Commissioner/CMO.	All books of accounts and stores are maintained as per accounting rules applicable to Urban Local Bodies (ULBs).But few scheme cash books were not updated.	The management should take necessary steps to rectify the same
		c) The auditor shall verify advance register and see that all advances are timely recovered according to the condition of advances. All the cases of non-recovery shall be specifically mentioned in audit report.	As per the information and explanations available to us the management has not made any advances.	Not Applicable
		d) The auditor shall verify that all the temporary advances have been fully recovered.	Not Applicable	Not Applicable
		e) Bank reconciliation statement shall be verified with the records of ULB and the Bank concerned. If reconciliationstatements are not prepared auditor will help in preparing BRS.	Bank Reconciliation Statement have been provided by the management.	Not Applicable
		f) He shall be responsible for verifying the entries in grant register. The receipts and payments of grants shall be duly verified with entries of cash book.	These have been verified on test check basis. No adverse observation on the same.	Not Applicable
		g) The auditor shall verify the fixed asset register from other records and discrepancies shall be brought to the notice of Commissioner/CMO.	Fixed asset register is maintained by the management but its not updated regularly.	The management should take necessary steps to update the fixed assets register and keep records of the fixed assets.
		h) The auditor shall reconcile the accounts of receipts and payments especially for project funds.	These have been verified on test check basis. No adverse observation on the same.	Not Applicable
4	Audit of FDR	a) The auditor is responsible for audit of Fixed deposits and term deposits.	These have been verified on test check basis.There were few old FDR's that has not been returned even after the maturity date such as 1) FDR No- 300618 of Rs.3000 matured on 06-11-2019 (Union Bank). 2)FDR No-769695 of Rs.13538372 matured on 16-09-2020 (Bank of Maharashtra).	The management should take necessary steps to rectify the same
		b) It shall be ensured that proper records of FDR's are maintained and all renewals are timely done.	FDR register was not maintained by the organisation.	FDR register should be maintained and updated regularly by the organisation
		c) The cases where, FDR's/TDR's are kept at low rate of interest then the prevailing rate shall be immediately brought to the notice of Commissioner/CMO.	As per the information and explanations available to us the management has not taken quotations from various banks regarding rate of interest on deposits. In absence of the same we cannot comment whether the interest rate is lower or not.	The management should take necessary steps to rectify the same
		d) Interest earned on FDR/TDR shall be verified from entries in the cash book.	These have been verified on test check basis. No adverse observation on the same.	Not Applicable

5	**Audit of Tender/Bids.**	a) Auditor is responsible for audit of all the tenders/bids invited by the ULB's.	During the time of Audit we were not made available the list of total tenders but only the files of few tenders and the GEM portal is not used frequently for bidding.	Management should look into the tender process and files to keep all the document updated.
		b) He shall check whether competitive tendering procedures are followed for all bids.	While Conducting the audit we have found that in few tender only one bid is received even though it is done through online mode.	Last date of Tender should be extended if only one bid is received even though it is done through online mode. It will enable more participants to participate in the tender and the purpose of competitive bidding will be ensured.
		c) He shall verify the receipts of all tender fee/Bid processing fee/Performance Guarantee both during the construction and maintenance period.	These have been verified on test check basis. No adverse observation on the same.	Not Applicable
		d) The bank guarantees, if received in lieu of bid processing fee/ performance guarantee shall be verified from the issuing bank.	There were no bank guarantees received from for the tenders, as informed to us by the authorities	Not Applicable
		e) Conditions of BG's shall also be verified, any BG with any such condition which is against the interest of the ULB shall be verified and brought to the notice of Commissioner/CMO.	These have been verified on test check basis. No adverse observation on the same.	Not Applicable
		f) The cases of extension of BG's shall be brought to the notice of Commissioner/ CMO. Proper guidance to extend the BG's shall also be given to ULB's.	These have been verified on test check basis. No adverse observation on the same.	Not Applicable
6	**Audit of Grants and Loans**	a) The auditor is responsible for the audit of grants given by central government and its utilization.	According to the rule no. 129 Madhya pradesh Municiple Act 1971, The urban local bodies are required to maintain grant register for the financial year. The register has not been prepared and maintained properly. The expenditure of grant is recorded in Main cash book.	The management should properly maintain the Grant register and should verify by CMO timely.
		b) He is responsible for audit of grants given by central government and its utilization.	These have been verified on test check basis. No adverse observation on the same.	Not Applicable
		c) He shall perform audit of loans provided for physical infrastructure and its utilization. During the 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.	These have been verified on test check basis. No adverse observation on the same.	Not Applicable
		d) The auditor shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure.	These have been verified on test check basis. No adverse observation on the same.	Not Applicable
7	**Incidences relating to diversion of funds from Capital receipts/ Grants/ Loans to Revenue Nature Expenditure and from one scheme/project to another.**		These have been verified on test check basis. No adverse observation on the same.	Not Applicable
8	**Whether all the temporary advances have been fully recovered or not.**		These have been verified on test check basis. No adverse observation on the same.	Not Applicable

9	Whether the bank reconciliation statements have been duly prepared.	Bank Reconciliation Statement have been provided by the management.	Not Applicable
10	**General Remarks**	During the time of audit we have found that the vehicle owned by the management are not insured.	The management should get insurance of every vehicle which is owned by them.
		Medical advance register is not maintained by the organisation.	
		Medical Insurance for permanent employees is not done by the organisation.	

M P URBAN LOCAL BODY _JUNNARDEO

22060-01 - Advertisement Expenses

Ledger Account

1-Apr-2019 to 31-Mar-2020

Date		Particulars	Vch Type	Vch No.	Debit	Credit
25-7-2019	Cr	35010-156 Dainik Bhaskar Newspaper	Journal	43	42,930.00	
1-9-2019	Cr	Arvind Soni Painters	Journal	74	9,600.00	
	Cr	Balaji Media Service	Journal	78	58,434.00	
	Cr	Chaman Arts	Journal	82	4,960.00	
	Cr	Chandravanshi News Agency Junnardeo	Journal	83	2,880.00	
	Cr	Dabang Duniya Shanti Today	Journal	85	23,040.00	
	Cr	Dainik Pradesh Wach Samachar	Journal	86	20,352.00	
	Cr	Dainik Sach Samachar Parta	Journal	87	6,048.00	
	Cr	Dainik Satta Sudhar	Journal	88	6,032.00	
	Cr	Gopal Art Junnardeo	Journal	93	3,280.00	
	Cr	Madhur Flax Junnardeo	Journal	99	2,35,564.00	
	Cr	Nagdeo Education Wellfare Society	Journal	103	50,00,000.00	
27-9-2019	Cr	35010-20 JABALPUR EXPRESS	Journal	110	37,546.00	
1-10-2019	Cr	Pradesh Today	Journal	112	6,826.00	
	Cr	RK News Advertising	Journal	116	3,000.00	
	Cr	Sarasvati News	Journal	123	7,520.00	
	Cr	Satpura Production Chhindwara	Journal	124	1,99,834.00	
	Cr	Shivam News Agency	Journal	126	5,897.00	
	Cr	Sonu Patel	Journal	127	30,150.00	
	Cr	Tirupati News Agency Junnardeo	Journal	129	720.00	
	Cr	Yusuf Kureshi Painter	Journal	134	1,49,180.00	
	Cr	35010-65 LOKMAT SAMACHAR	Journal	154	3,000.00	
7-10-2019	Cr	35010-Divya Expreses	Journal	159	9,300.00	
8-11-2019	Cr	Akshara Samrat News	Journal	163	6,000.00	
2-12-2019	Cr	3501000 Raj Express Chhindwara	Journal	166	27,800.00	
14-1-2020	Cr	Ajan Digital Flax	Journal	180	7,500.00	
	Cr	3501000 Sakshi News Chenal Junnardev	Journal	181	1,050.00	
	Cr	3501000 Prabhansh Times News	Journal	182	9,650.00	
25-2-2020	Cr	3501000 Ashoka City Chenal Junnardev	Journal	190	9,000.00	
9-3-2020	Cr	3501000 Deshbandhu Samachar Midiya	Journal	196	20,150.00	
	Cr	35010-69 - Nav Bharat	Journal	197	35,532.00	
	Cr	35010-84 - HARIBHUMI NEWS PAPER	Journal	198	20,771.00	
19-3-2020	Cr	3501000 Unik News Agencies	Journal	201	5,000.00	
31-3-2020	Cr	3501000 Mayure Flex Junnardev	Journal	205	2,21,909.00	
					62,30,455.00	
	Dr	Closing Balance				62,30,455.0
					62,30,455.00	**62,30,455.0**

M P URBAN LOCAL BODY _JUNNARDEO

35010-01 CHOURASIA TENT HOUSE

Ledger Account

1-Apr-2019 to 31-Mar-2020

Date		Particulars	Vch Type	Vch No.	Debit	Credit
8-4-2019	Cr	45020-04 SBI 11235960122 Amount 70927585	Payment	9	2,124.00	
6-4-2019	Cr	45020-04 SBI 11235960122 Amount 70927585	Payment	45	2,124.00	
9-5-2019	Cr	45020-04 SBI 11235960122 Amount 70927585	Payment	60	22,054.00	
3-5-2019	Cr	45020-04 SBI 11235960122 Amount 70927585	Payment	66	73,278.00	
7-5-2019	Cr	45020-04 SBI 11235960122 Amount 70927585	Payment	71	8,160.00	
2-6-2019	Cr	45020-04 SBI 11235960122 Amount 70927585	Payment	124	24,872.00	
1-7-2019	Cr	45020-04 SBI 11235960122 Amount 70927585	Payment	176	1,700.00	
12-7-2019	Cr	45020-04 SBI 11235960122 Amount 70927585	Payment	182	1,700.00	
3-8-2019	Cr	45020-04 SBI 11235960122 Amount 70927585	Payment	249	8,673.00	
26-8-2019	Cr	45020-04 SBI 11235960122 Amount 70927585	Payment	274	66,000.00	
	Cr	45020-04 SBI 11235960122 Amount 70927585	Payment	275	9,589.00	
	Cr	45020-04 SBI 11235960122 Amount 70927585	Payment	276	8,378.00	
4-9-2019	Cr	45020-04 SBI 11235960122 Amount 70927585	Payment	311	71,950.00	
20-9-2019	Cr	45020-04 SBI 11235960122 Amount 70927585	Payment	340	18,054.00	
27-9-2019	Cr	45020-04 SBI 11235960122 Amount 70927585	Payment	349	1,300.00	
7-10-2019	Cr	45020-04 SBI 11235960122 Amount 70927585	Payment	402	1,300.00	
5-11-2019	Cr	45020-04 SBI 11235960122 Amount 70927585	Payment	475	55,460.00	
30-11-2019	Cr	45020-04 SBI 11235960122 Amount 70927585	Payment	501	26,609.00	
10-12-2019	Cr	45020-04 SBI 11235960122 Amount 70927585	Payment	547	79,366.00	
6-1-2020	Cr	45020-04 SBI 11235960122 Amount 70927585	Payment	618	52,000.00	
	Cr	45020-04 SBI 11235960122 Amount 70927585	Payment	619	75,000.00	
13-1-2020	Cr	45020-04 SBI 11235960122 Amount 70927585	Payment	622	92,842.00	
6-2-2020	Cr	45020-04 SBI 11235960122 Amount 70927585	Payment	682	66,570.00	
17-3-2020	Cr	45020-04 SBI 11235960122 Amount 70927585	Payment	802	950.00	
	Dr	**22060-31 - Cultural Events**	Journal	200		7,70,053.00
					7,70,053.00	**7,70,053.00**

M P URBAN LOCAL BODY _JUNNARDEO

23053-00 - Consoli Repairs & Maintenance -Vehicles

Ledger Account

1-Apr-2019 to 31-Mar-2020

Date		Particulars	Vch Type	Vch No.	Debit	Credit
1-9-2019	Cr	**Morya Tractors Rep.**	Journal	102	54,025.00	
[illegible]-12-2019	Cr	**3501000 Aman Taiyers Parasiya**	Journal	169	4,21,492.00	
	Cr	**3501000 Hiralal Auto Junnardev**	Journal	170	30,900.00	
6-2-2020	Cr	**Kunal Automobiles Chhindwara(Supp)**	Journal	185	29,378.00	
[illegible]1-3-2020	Cr	**3501000 Yash Trecter & Partes Junnardev**	Journal	202	5,83,926.00	
					11,19,721.00	
	Dr	**Closing Balance**				11,19,721.00
					11,19,721.00	**11,19,721.00**

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, जुन्नारदेव

M P URBAN LOCAL BODY _JUNNARDEO

23054-00 -Consoli Repairs & Maintenance - Furniture

Ledger Account

1-Apr-2019 to 31-Mar-2020

Date		Particulars	Vch Type	Vch No.	Debit	Credit
1-9-2019	Cr	**Ashok Parmar**	**Journal**	76	1,00,000.00	
	Cr	**Ghar Sansar Furniture**	**Journal**	92	18,500.00	
	Cr	**Nayyr Furniture Chhindwara**	**Journal**	106	66,500.00	
1-10-2019	Cr	**Sahu Furniture and Elec.**	**Journal**	119	9,000.00	
					1,94,000.00	
	Dr	**Closing Balance**				1,94,000.00
					1,94,000.00	**1,94,000.00**

M P URBAN LOCAL BODY _JUNNARDEO

22050-00 - Consolidated Audit Fees

Ledger Account

1-Apr-2019 to 31-Mar-2020

Date		Particulars	Vch Type	Vch No.	Debit	Credit
25-7-2019	Cr	**3501000 Alok Jain CA Cwa**	Journal	44	60,000.00	
1-10-2019	Cr	**Sandeep Sao CA**	Journal	121	90,000.00	
					1,50,000.00	
	Dr	**Closing Balance**				1,50,000.00
					1,50,000.00	**1,50,000.00**

कार्यालय नगर पालिका परिषद जुन्नारदेव जिला छिन्दवाडा (म०प्र०)

कंडिका - १ करों की वसूली समीक्षा

करो की वसूली से प्राप्त आय की समीक्षा माह मार्च– 2020 तक वित्त वर्ष 2019-20) दिनांक 01-04-2019 to 31-03-2020 तक

नगर पालिका अधिकारी का नाम -- श्री सत्येन्द सिंह शालवार दिनांक 18.02.2019 से वर्तमान तक

राजस्व निरीक्षक का नाम -- श्री राजेन्द सोनी (राजस्व.निरिक्षक) कार्यग्रहण दिनांक 31.08.2019 से वर्तमान तक

करो के नाम	वर्ष के दौरान चालू वार्षिक मांग	वास्तविक वसूली का प्रतिशत चालू वार्षिक की मांग का		शेष राशि	वर्ष के प्रारंभ में पुरानी मांग राशि	वास्तविक वसूली का प्रतिशत कालम 9 की राशि		शेष राशि
		राशि	प्रतिशत			राशि	प्रतिशत	
2	3	7	6	8	9	i2	13	14
सम्पत्ति कर	1301395	829485	63.74	471910	1005048	625168	62.20	379880
समेकित कर	490350	207349	42.29	283001	3080421	1287487	41.80	1792934
जल कर	2160000	1795513	83.13	364487	2000701	1090267	54.49	910434
भवन भूमि किराया	1751280	789529	45.08	961751	3622260	438309	12.10	3183951
शिक्षा उपकर	369735	165101	44.65	204634	687121	105277	15.32	581844
नगरीय विकास उपकर	369735	165101	44.65	204634	808268	93180	11.53	715088
1. बाजार फीस वसूली	755000	755000	100.00	0	-	-	-	-
2.अस्थाई दखल फीस	358000	358000	100.00	0	-	-	-	-

मुख्य नगर पालिका अधिकारी
नगरपालिका परिषद जुन्नारदेव

Nagar Palika Parishad Junnardeo

Balance Sheet
F.A.- 2019-20

PREPARED BY

CA. SANDEEP KUMAR SAO

FOR PRABHUDAYAL GUPTA & ASSOCIATES
FRN 020088C
MEMBERSHIP NO. 433146
Shop No. 1, 2nd Floor , VIP Road,
Jagirdar complex
CHHINDWARA (M. P.)

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Nagar Palika Parishad, Junnardeo
BALANCE SHEET
As on 31 March 2020

	Particulars	Schedule no.	Current year (Rs)		
A	SOURCES OF FUNDS				
A1	Reserves and Surplus				
	Municipal (General) Fund	B-1		206,280,044.07	
	Earmaked Funds	B-2		201,230.12	
	Reserves	B-3		195,742,537.00	
	Total Reserves and Surplus				402,223,811.19
A2	Grants,Contribution for Specific Purpose	B-4		112,301,755.71	112,301,755.71
A3	Loans				
	Secured loans	B-5		-	
	Unsecured loans	B-6		-	
	Total Loans				-
	TOTAL SOURCES OF FUNDS [A1 - A3]				514,525,566.90
B	APPLICATION Of FUNDS				
B1	Fixed Assets	B-11			
	Gross Block		370,294,138.35		
	Less:Acumulated Depreciation		95,103,190.60		
	Net Block			275,190,947.75	
	Capital Work-in-Progress			-	
	Total Fixed Assets				275,190,947.75
B2	Investments				
	Investment- General Fund	B-12		72,371,029.00	
	Investment-Other Funds	B-13		-	
	Total investment				72,371,029.00
B3	Current assets,loans & advances				
	Stock in hand (inventories)	B-14		25,300.00	
	Sundry Debtors (Rceeivables)	B-15			
	Gross amount outstanding		7,564,131.00		
	Less: Accumulated Provision against bad and doubtful receivables		-		
	Sundry Debtors (Rceeivables) - Net			7,564,131.00	
	Prepaid expenses	B-16		-	
	Cash and Bank Balances	B-17		174,165,402.31	
	Loans, advances and deposits	B-18		660,798.00	
	Total Current Assets			182,415,631.31	
B4	Current Liabilities and Provisions				
	Deposits received	B-7	9,381,122.16		
	Deposit Works	B-8	-		
	Other liabilities (Sundry Creditors)	B-9	4,740,336.00		
	Provisions	B-10	1,330,583.00		
	Total Current Liabilities			15,452,041.16	
	Net Current Assets (B3-B4)				166,963,590.15
C	Other Assets	B-19			-
D	Miscellananeous ExpendiTure (to the extent not Written off)	B-20			-
	TOTAL APPLICATION OF FUNDS [B1+B2+B5+C+D]				514,525,566.90

Note : Above balance sheet's figures only complied & arrange by us on the basis of documents & information provided by nagar palika. -

As per our report dtd 21/01/2021

FRN 016760N

Nagar Palika Parishad, Junnardeo

Schedule B-1: Municipal (General) Fund (Rs)

count Code	Particulars	Water Supply, Sewerage and Drainage	Road Develpoment and Maintenance	Bustee Services	Commercial Projects	General Account
010	**Balnce as per last amount**	-	-	-	-	206138835.9
	Additions during the year	-	-	-	-	-
00	Surplus for the year	-	-	-	-	141208.13
	Transfers	-	-	-	-	-
	Total (Rs)	-	-	-	-	**206,280,044.07**
	Deductions during the year	-	-	-	-	
1	Deficit for the year	-	-	-	-	-
	Transfers	-	-	-	-	-
1	**Balance at the and of the current year**	-	-	-	-	**206,280,044.07**

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

Account Code	Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Special Fund 4	Special Fund 5
	(a) Opening Balance	201,230.12				
	(b) Additions to the Special Fund	-	-	-	-	-
	· Transfer from Municipal Fund	-	-	-	-	-
	· Intrest/Dividend earned on Soecial Fund Investments	-	-	-		-
	· Profit on disposal of Special Fund Investments	-	-	-	-	-
	· Appereciation in Value of Special Fund Investments	-	-	-	-	-
	· Other addition (Specify nature)	-	-	-	-	-
	Total (b)	-	-	-	-	-
	(c) Payments Out of Funds	-	-	-	-	-
	[1] Capital expenditure on	-	-	-	-	-
	· Fixed Asset	-	-	-	-	-
	· Others			-		
	[2] Revenue Expenditure on		-	-	-	
	· Salary, Wages and allowances etc	-	-	-	-	-
	· Rent Other administrative charges	-	-	-	-	-
	[3] Other.	-	-	-	-	-
	· Loss on disposal of Special Fund investments	-	-	-	-	-
	· Diminution in Value of Special Fund investments	-	-	-	-	-
	· Transferred to Municipal Fund	-	-	-	-	-
	Total (c)	-	-	-	-	-
311	**Net Balance of Special Funds [(a+b)-(c)]**	**201,230.12**	-	-	-	-

Schedule B-3: Reserves

Account Code	Particulars	Opening Balance (Rs)	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)
312	Grant Resurve	25742537.00	170000000.00	195742537.00	-	195,742,537.00
						-
					-	-
	Total Reserve funds	25742537.00	170000000.00	195742537.00	-	195,742,537.00

Schedule B-4: Grants & Contribution for Specific Purposes

articulars	Grants from Central Government	Grants from State Government	Grants from other Government Agencies	Grants from Financial Institutions	Others Specify	Total
Account Code	32010	32020	32030	32040	32080	
(a) ening Balance	60,074,306.00	256,103,872.22	-	-	18,927,036	335,105,214.71
(b) ditions to the ants	-				-	-
received during the year	-	58,196,541.00	-	-	-	58,196,541.00
rest/Dividend d on Grant stments	-	-	-	-	-	-
on disposal of nt investments	-	-	-	-	-	-
ciation in Value Grant investments	-	-	-	-	-	-
addition cify nature)	-	-	-	-	-	-
Total(b)	-	58,196,541.00	-	-	-	58,196,541.00
Total (a+b)	60,074,306.00	314,300,413.22	-	-	18,927,036	393,301,755.71
ayment out of nds						-
expenditure of Assets	20,000,000	150,000,000	-	-	-	170,000,000
pital Expenditure her	-	-	-	-	-	-
Expenditure	35,000,000.00	63,000,000.00	-	-	13,000,000	111,000,000.00
ary, Wages, wances etc	-	-	-	-	-	-
nt	-	-	-	-	-	-
	-	-	-	-	-	-
s on disposal of investments	-	-	-	-	-	-
inution in Value of investments	-	-	-	-	-	-
er Administrative ges	-	-	-	-	-	-
Total (C)	55,000,000.00	213,000,000.00	-	-	13,000,000.00	281,000,000.00
balance at the end (a+b)- (C)	5,074,306.00	101,300,413.22	-	-	5,927,036.49	112,301,755.71

Schedule B-5: Secured Loans

Accont Code	Particulars	Current Year (Rs)
33010	Loans from Central Government	-
33020	Loans from State Govermment	-
33030	Loans from Govt. bodies & Associations	-
33040	Loans from international agencies	-
33050	Loans from banks & other financial institutions	-
33060	Other Term Loans	-
33070	Bonds & debentures	-
33080	Other Loans	-
	Total Secured Loans	**-**

Schedule B-6: Unsecured Loans

Code No.	Particulars	Current Year (Rs)
33110	Loans from Central Government	-
33120	Loans from State Government	-
33130	Loans from Govt. bodies & Associations	-
33140	Loans from international agencies	-
33150	Loans from banks & other financial institutions	-
33160	Other Term Loans	-
33170	Bonds & debentures	-
33180	Other Loans	-
	Total Un-Secured Loans	**-**

Schedule B-7: Deposits Received

Accont Code	Particulars	Current Year (Rs)
34010	From Contractors	9,381,122.16
34020	From Revenues	-
34030	From Staff	-
34080	From other	-
	Total deposits received	**9,381,122.16**

Schedule B-8: Deposits Works

Accont Code	Particulars	Opening balance as the beginning of the year (Rs)	Utilization/expenditure (Rs)
34110	Civil Works		
34120	Electrical works	-	-
34180	Others	-	-
	Total of deposit works	-	-

Schedule B-9: Other Liabilites (Sundry Creditors)

Accont Code	**Particulars**	**Current Year (Rs)**
35010	Creditors	4,674,500
35011	Employee Liabilities	-
35012	Interst Accrued and Due	-
35013	Outstanding liabilities	-
35020	Recoveries Payable	2,007
35030	Government Dues Payable	42,829
35040	Refunds Payable	-
35041	Advance Collection of Revenues	21,000
35080	Others	-
	Total Other Liabilities (Sundry Creditors)	**4,740,336**

Schedule B-10: Provisions

Accont Code	**Particulars**	**Current Year (Rs)**
36010	Provision for Expenses	1,330,583.00
36020	Provision for Interest	-
36030	Provision for Other Assets	-
	Total Provision	**1,330,583.00**

Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deductions during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deductions during the period	Total at the end of the year	At the end of current year	At the end of Pervious year
1	2	3	4	5	6	7	8	9	10	11	12
	Land Buildings										
41010	Land	16.00	-	-	16.00	-	-	-	-	16.00	16.00
4101003	Lakes and Pond		-	-	-		-	-	-	-	-
41020	Buildings	19,479,360.00		-	19,479,360.00	1,790,898.00	649,312.00	-	2,440,210.00	17,039,150.00	17,688,462.00
	Infrastructure Assets					-	-			-	-
41030	Roads and Bridges	237,322,922.00	8,758,925.54	-	246,081,847.54	35,704,794.17	35,283,880.00	-	70,988,674.17	175,093,173.37	201,618,127.83
41031	Sewerage and drainage	49,457,044.59	2,957,987.82	-	52,415,032.41	4,487,404.26	3,494,355.00	-	7,981,759.26	44,433,273.15	44,969,640.33
41032	Water ways	15,518,640.00		-	15,518,640.00	4,023,466.00	387,966.00	-	4,411,432.00	11,107,208.00	11,495,174.00
41033	Pubilic Lighting	2,335,443.00		-	2,335,443.00	233,544.00	233,544.00	-	467,088.00	1,868,355.00	2,101,899.00
41034	Bridges	1,293,302.40		-	1,293,302.40	-	-	-	-	1,293,302.40	1,293,302.40
41040	Plants & Machinery	4,473,545.00		-	4,473,545.00	897,934.17	447,355.00	-	1,345,289.17	3,128,255.83	3,575,610.83
41050	Vehicles	10,758,151.00	8,025,194.00	-	18,783,345.00	3,634,615.00	1,878,335.00	-	5,512,950.00	13,270,395.00	7,123,536.00
41060	Office & other equipment	1,484,953.00	269,320.00	-	1,754,273.00	148,495.00	175,427.00	-	323,922.00	1,430,351.00	1,336,458.00
41070	Furniture, Fixtures, electrical appliances	1,761,066.00		-	1,761,066.00	176,106.00	176,107.00	-	352,213.00	1,408,853.00	1,584,960.00
41080	Other fixed assets	6,398,268.00	-	-	6,398,268.00	639,826.00	639,827.00	-	1,279,653.00	5,118,615.00	5,758,442.00
	Total	350,282,710.99	20,011,427.36	-	370,294,138.35	51,737,082.60	43,366,108.00	-	95,103,190.60	275,190,947.75	298,545,628.39
412	Capital Work in Progress	-	-	-	-					-	-

Schedule B-12: Investments- General Funds

Account code	Particulars	With whom invested	Face value (Rs)	Current year Carrying Cost (Rs.)
42010	Central Government Securities		-	-
42020	State Government Securities		-	-
42030	Debentures and Bonds		-	-
42040	Preference Shares Equity Shares		-	-
42060	Units of Mutual Funds		-	-
42080	Other Investments	FD		72,371,029.00
	Total of Investments General Fund	0	-	**72,371,029.00**

Schedule B-13: Investments- Other Funds

Account code	Particulars	With whom invested	Face value (Rs)	Current year Carrying Cost (Rs.)
42110	Central Government Securities		-	-
42120	State Government Securities		-	-
42130	Debentures and Bonds		-	-
42140	Preference Shares Equity Shares		-	-
42160	Units of Mutual Funds		-	-
42180	Other Investments		-	-
	Total of Investments General Fund	0	-	-

Schedule B-14 Stock in Hand (Inventories)

Account code	Particulars	Current year (Rs)
43010	Stores Loose	25,300
43020	Tools Others	-
	Total Stock in hand	25,300

Schedule B-15 Sundry Debtors (Receivables)

Account code	Particulars	Gross Amount (Rs)	Provision for Outstanding revenues (Rs)	Net Amount (Rs)
43110	*Receivables for property taxes*			
	Less than 5 year	3,258,255	-	3,258,255
	More than 5 year		-	-
	Sub-total	**3,258,255**	-	**3,258,255**
	Less: State Government Cesses/Levies in Taxes-Control Acounts		-	-
	Net Receivables of property Taxes	**3,258,255**	-	**3,258,255**
43120	*Receivables of Other Taxes*			
	Less than 3 year	1,791,563	-	1,791,563
	More than 3 year		-	-
	Sub-total	**1,791,563**	-	**1,791,563**
	Less: State Government Cesses/Levies in Taxes-Control Acounts		-	-
	Net Receivables of Other Taxes	1,791,563	-	**1,791,563**
	Receivable of Cess Income			
	Less than 3 year	-	-	-
	More than 3 year		-	-
	Sub-total	-	-	-

43130	*Receivables for Fees and User Charges*			
	Less than 3 year	890,146	-	890,146
	More than 3 year		-	-
	Sub-total	890,146	-	**890,146**
43140	*Receivables from Other Sources*			
	Less than 3 year	1,624,167	-	1,624,167
	More than 3 year		-	-
	Sub-total	**1,624,167**	-	1,624,167
43150	Receivables from Government	-		
	Sub-total	**2,514,313**	-	**2,514,313**
43180	Receivables Control Account	-		
	Sub-total	-		
	Total of Sundry Debtors (Receivables)	**7,564,131**	-	**7,564,131**

Schedule B-16: Prepaid Exenses

Account code	Particulars	Current year (Rs)
44010	Estabilshment	-
44020	Administrative	-
44030	Operation & Maintenance	-
	Total Prepaid expenses	-

Schedule B-17: Cash and Bank Balances

Account code	Particulars	Current year (Rs)
45010	Cash Balance	0
	Balance with Bank - Municipal Funds	
45021	Nationalised Banks	174,165,402.31
45022	Other Schedule Banks	-
45023	Scheduled Co-Operative Bank	-
45024	Post Office	-
	Sub- Total	**174,165,402.31**
	Balance with Bank - Special Funds	
45041	Nationalised Banks	-
45042	Other Schedule Banks	-
45043	Scheduled Co-Operative Bank	-
45044	Post Office	-
	Sub- Total	-
	Balance with Bank - Grant Funds	
45061	Nationalised Banks	-
45062	Other Schedule Banks	-
45063	Scheduled Co-Operative Bank	-
45064	Post Office	-
	Sub- Total	-
	Total Cash and Bank balances	**174,165,402**

Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year (Rs)	Paid during the current year (Rs)	Recovered during the year (Rs)	Balance outstanding at the end of the year (Rs)
46010	Loans and advances to employees	-	-	-	-
46020	Employees Provident Fund Loans	-	-	-	-
46030	Loans to Others	426,681		-	426,681
46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to Others	-	-	-	-
46060	Deposit with External Agencies	234,117	-	-	234,117
46080	Other Current Assets	-	-	-	-
	Sub- Total	**660,798**	**-**	**-**	660,798
461	Less: Accumlated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	
	Total Loans, advances, and deposits	**660,798**	**-**	**-**	660,793

Schedule B-18 (a): Accumlated provision against Loans, Advances, and Deposits

Account Code	Particulars	Current year (Rs)
46110	Loans to Others	-
46120	Advances	-
46130	Deposits	-
	Total Accumulated Provision	**-**

Schedule B-19: Other Assets

Account Code	Particulars	Current year (Rs)
47010	Deposit Works	-
47020	Other asset control accounts	-
	Total Other Assets	**-**

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

Account Code	Particulars	Current year (Rs)
48010	Loan Issue Expenses	-
48020	Deferred Discount on Issue of Loans	-
48021	Deferred Revenue Expenses	-
48030	Other	-
	Total Misscellaneous expenditure	-

Nagar Palika Parishad Junnardeo

INCOME AND EXPENDITURE STATEMENT

For the period from 1 April 2019 to 31 March 2020

	Accont Head	Schdule	Amount
A	Income		
	Revenue Income	IE-1	29,045,198.00
	Assigned Revenues & Compensations	IE-2	894,000.00
	Rental Income From Municipal Properties	IE-3	1,993,531.00
	Fees & User Charges	IE-4	2,540,747.00
	Sale & Hire Charges	IE-5	74,376.00
	Revenue Grants, Contribution & Subsidies	IE-6	111,000,000.00
	Income From Investments	IE-7	8,256,625.00
	Accrued Interest	IE-8	4,253,276.00
	Other Income	IE-9	493,570.00
	Total Income		**158,551,323.00**
B	**Expenditure**		
	Establishment Expenses	IE-10	35,393,073.00
	Administrativ E Expenses	IE-11	21,497,383.90
	Operations & Maintenance	IE-12	29,636,185.97
	Interest & Finance Charges	IE-13	4,385.00
	Programme Expenses	IE-14	-
	Revenue Grants, Contribution and Subsidies	IE-15	26,330,000.00
	Provisions and Write Off	IE-16	-
	Miscellaneous Expenses	IE-17	2,182,979.00
	Depreciation		43,366,108.00
	Total Expenditure		**158,410,114.87**
C	***Gross surplus/ (deficit) of income over expenditure except prior period items (A-B)***		**141,208.13**
D	Add/Less: Prior period Items (Net)	IE-18	-
E	***Gross surplus/ (deficit) of Income over expenditure after prior period items (C-D)***		**141,208.13**
F	Less:Transfer to Reserved Fund		-
G	***Net balance being surplus/ (deficit) carried over to Municipal Fund (E-F)***		**141,208.13**

Note : Above Income & Expenditure's figures only complied & arrange by us on the basis of documents & information provided by nagar palika.

Schedule IE-1: Tax Revenue

Account code	Particulars	Current Year (Rs.)
11001	Property Tax	3,543,202.00
11002	Water Tax	1,496,000.00
11003	Sewerage Tax	-
11004	Conservency Charge	2,268.00
11005	Lighting Tax	1,641.00
11006	Education Tax	-
11007	Vehicle Tax	-
11008	Tax on Anilals	-
11009	Electricity Tax	-
11010	Professional Tax	-
11011	Advertisement Tax	-
11012	Pilgremage Tax	-
11013	Export Tax	-
11060	Cess	-
11080	Others Taxes	567,909.00
	Sub Total	**5,611,020.00**
11090	Less: Tax Remissions & Refund [Schedule IE - 1(a)]	-
	Sub Total	**5,611,020.00**
	Total Tax Revenue	**5,611,020.00**

Schedule IE-1 (a):Tax Remission & Refund

Account code	Particulars	Current Year (Rs.)
1109001	Property Tax	
1109002	Octroi & Toll	23,434,178.00
1109003	Surcharge	
1109004	Advertisement tax	
1109011	Others	
	Total refund and remission of tax revenues	**23,434,178.00**

Schedule IE-2:Assigned Revenues & Compensations

Account code	Particulars	Current Year (Rs.)
12010	Taxes and Duties Collected By Others	894,000.00
12020	Compensation in Lieu Of Taxes/Duties	-
12030	Compensation in Lieu Of Concession	-
	Total Assigned Revenues & Compensations	894,000.00

Schedule IE-3:Rental Income From Municipal Properties

Account code	Particulars	Current Year (Rs.)
13010	Rent From Civic Amenities	1,991,931.00
13020	Rent From Office Buildings	-
13030	Rent From Guest Houses	-
13040	Rent From Lease of Lands	-
13080	Other Rents	1,600.00
	Sub Total	**1,993,531.00**
13090	Less: Rent remission and refunds	-
	Sub Total	**1,993,531.00**
	Total Rental Income From Municipal Properties	**1,993,531.00**

Schedule IE-4: Fees & User Charges

Account code	Particulars	Current Year (Rs.)
14010	Empanelment & Registration Charges	46,500.00
14011	Licensing Fees	14,420.00
14012	Fees for Grant of Permit	243,250.00
14013	Fees For Certificate Or Extract	11,066.00
14014	Development Charges	-
14015	Regularisation Fees	2,000.00
14020	Penalties And Fines	58,340.00
14040	Other Fees	1,763,047.00
14050	User Charges	356,735.00
14060	Entry Fees	-
14070	Service / Administrative Charges	16,389.00
14080	Other Charges	29,000.00
	Sub Total	**2,540,747.00**
14090	Less: Rent Remission and Refunds	-
	Sub Total	
	Total Income from Fees & User Charges	**2,540,747.00**

Schedule IE-5: Sale & Hire Charges

Account code	Particulars	Current Year (Rs.)
15010	Sale Of Products	-
15011	Sale of Forms & Publications	51,626.00
15012	Sale of Stores & Scrap	-
15030	Sale of Others	-
15040	Hire Charges for Vehicles	22,750.00
15041	Hire Charges for Equipments	-
	Total Income from Sale & Hire Charges	**74,376.00**

Schedule IE-6: Revenue Grants, Contribution & Subsidies

Account code	Particulars	Current Year (Rs.)
16010	Revenue Grants	111,000,000.00
16020	Reimbursement of Expenses	-
16030	Contribution Towards Schemes	-
	Total Revenue Grants, Contribution & Subsidies	**111,000,000.00**

Schedule IE-7: Income From Investments

Account code	Particulars	Current Year (Rs.)
17010	Interest on Investments	8,256,625.00
17020	Dividend	-
17030	Income From Project TakenUp On Commercial Basis	-
17040	Profit on Sale of Investments	-
17080	Others	-
	Total Income From Investments	**8,256,625.00**

Schedule IE-8:- Interest Earned

Account code	Particulars	Current Year (Rs.)
17110	Interest From Bank Accounts	4,253,276.00
17120	Interest On Loans And Advances To Employees	-
17130	Interest On Loans To Others	-
17180	Other Interest	-
	Total Interest Earned	**4,253,276.00**

Schedule IE-9:- Other Icome

Account code	Particulars	Current Year (Rs.)
18010	Deposits Forfeited	-
18011	Lapsed Deposits	-
18020	Insurance Claim Recovery	-
18030	Profit on Disposal of Fixed Assets	-
18040	Recovery From Employees	13,569.00
18050	Unclaim Refund/ Liabilities	-
18060	Excess Provisions Written Back	-
18080	Miscellaneous Income	480,001.00
19010	Transfer Int Activity Fund	
	Total Other Icome	**493,570.00**

Schedule IE-10:- Establishment Expenses

Account code	Particulars	Current Year (Rs.)
21010	Salaries, Wages And Bonus	34,806,745.00
21020	Benefits And Allowances	586,328.00
21030	Pension	-
21040	Other Terminal & Retirement Benefits	-
	Total Establishment Expenses	**35,393,073.00**

Schedule IE-11:-Administrative Expenses

Account code	Particulars	Current Year (Rs.)
22010	Rent, Rates and Taxes	-
22011	Office Maintenance	5,504,304.00
22012	Communication Expenses	101,664.00
22020	Books & Periodicals	-
22021	Printing and Stationery	947,660.00
22030	Travelling & Conveyance	338,275.00
22040	Insurance	61,918.00
22050	Audit Fees	150,000.00
22051	Legal Expenses	40,000.00
22052	Professional and Other Fees	450,711.00
22060	Advertisement And Publicity	12,522,731.00
22061	Membership & Subscriptions	-
22080	Other Administrative Expenses	1,380,120.90
	Total Administrative Expenses	**21,497,383.90**

Schedule IE-12:-Operations & Maintenance

Account code	Particulars	Current Year (Rs.)
23010	Power & Fuel	4,467,031.00
23020	Bulk Purchases	21,600.00
23030	Consumption of Stores	17,173,697.17
23040	Hire Charges	111,850.00
23050	Repairs & Maintenance Infrastructure Assets	4,485,852.80
23051	Repairs & Maintenance Civic Amenities	-
23052	Repairs & Maintenance Buildings	-
23053	Repairs & Maintenance Vehicles	1,119,721.00
23054	Repairs & Maintenance Furniture	194,000.00
23055	Repairs & Maintenance Office Equipments	833,489.00
23056	Repairs & Maintenance Electrical Appliances	1,228,945.00
23057	Repairs & Maintenance Heritage Building	-
23059	Repairs & Maintenance Others	-
23080	Other Operating & Maintenance Expenses	-
	Total Operations & Maintenance	**29,636,185.97**

Schedule IE-13:- Interest & Finance Charges

Account code	Particulars	Current Year (Rs.)
24010	Interest on Loans From Central Government	-
24020	Interest on Loans From State Government	-
24030	Interest on Loans From Govt. Bodies&Association	-
24040	Interest on Loans From International Agencies	-
24050	Inte.on Loans From Banks&Other Financial Institution	-
24060	Other Term Loans	-
24070	Bank Charges	4,385.00
24080	Other Finance Expenses	-
	Total Interest & Finance Charges	**4,385.00**

Schedule IE-14:- Programme Expenses

Account code	Particulars	Current Year (Rs.)
25010	Election expenses	-
25020	Own Programme	-
25030	Share in Programme Of Others	-
	Total Programme Expenses	-

Schedule IE-15:- Revenue Grants, Contribution and Subsidies

Accont code	Particulars	Current Year (Rs.)
26010	Grants	-
26020	Contributions	26,330,000.00
26030	Subsidies	-
	Total Revenue Grants, Contribution and Subsidies	**26,330,000.00**

Schedule IE-16:- Provisions and Write Off

Account code	Particulars	Current Year (Rs.)
27010	Provisions for Doubtful Receivables	-
27020	Provision for Other Assets	-
27030	Revenues Written Off	-
27040	Assets Written Off	-
27050	Miscellaneous Expense Written Off	-
	Total Provisions and Write Off	-

Schedule IE-17:- Miscellaneous Expenses

Account code	Particulars	Current Year (Rs.)
27110	Loss on Disposal Of Assets	-
27120	Loss on Disposal Of Investments	-
29010	Transfer to General Activity Fund	2,182,979.00
27180	Other Miscellaneous Expenses	-
	Total Miscellaneous Expenses	**2,182,979.00**

Schedule IE-18:- Prior Period

Account code	Particulars	Current Year (Rs.)
18500	Expenses	-
18510	Other expenses Revenue	-
	Sub Total	-
28500	Expenses	-
28550	Refund of Taxes	-
28560	Refund of Other Revenues	-
28580	Other Expenses	-
	Sub Total	-
	Total Prior Period	-

M P URBAN LOCAL BODY _JUNNARDEO

Receipts and Payments

1-Apr-2019 to 31-Mar-2020

Receipts	1-Apr-2019 to 31-Mar-2020		Payments	1-Apr-2019 to 31-Mar-2020	
Opening Balance		20,89,40,906.00	**Indirect Expenses**		2,63,34,385.00
ank Accounts	*20,89,40,906.00*		240 - Interest & Finance Charges	*4,385.00*	
direct Incomes		3,70,72,034.00	260 - Revenue Grants, Contribution and Subsidies	*2,63,30,000.00*	
110 - Rates & Tax Revenue	*2,68,22,534.00*		**3 - Capital Receipts & Liabilities**		10,14,12,773.69
0 - Assigned Revenues & Compensations	*8,94,000.00*		340 - Deposits Received	*8,29,772.00*	
130 - Rental Income From Municipal Properties	*19,93,531.00*		350 - Other Liabilities	*10,05,83,001.69*	
10 - Fees & User Charges	*25,40,747.00*		**Closing Balance**		17,41,65,402.31
150 - Sale & Hire Charges	*74,376.00*		Bank Accounts	*17,41,65,402.31*	
171 - Interest Earned	*42,53,276.00*				
80 - Other Icome	*4,93,570.00*				
- Capital Receipts & Liabilities		5,87,24,272.00			
0 - Grants, Contribution for Specific Purposes	*5,81,96,541.00*				
340 - Deposits Received	*5,27,731.00*				
- Capital Expenditure & Assets		7,55,752.00			
11 - Sundry Debtors (Receivables)	*7,55,752.00*				
otal		30,54,92,964.00	**Total**		30,19,12,561.00

Nagar palika Parishad Junnardeo
Bank Reconciliation Statement
as on 31.03.2020
SBI-11235961331(IDSMT Yojana A/c)

Balance as Per Cash Book			7279261.00
Add	Bank Interest not taken in cash Book		
	date	Amount	
	25.09.2019	55381.00	
	25.12.2019	54859.00	
	28.03.2020	55304.00	165544.00
Balance as Per Bank Statement			7444805.00

Nagar palika Parishad Junnardeo
Bank Reconciliation Statement
as on 31.03.2020
3594697885 Nikay Nidhi Ac

Balance as Per Cash Book	3625277.00
Balance as Per Bank Statement	3625277.00

Nagar palika Parishad Junnardeo
Bank Reconciliation Statement
as on 31.03.2020
CBI A/c - 3595250789 Town Devp.

Balance as Per Cash Book			950622.00
Add	Bank Interest not taken in cash Book		
	date	Amount	
	22.01.2020	1301.00	
	29.02.2020	7210.00	8511.00
Balance as Per Bank Statement			959133.00

Nagar palika Parishad Junnardeo
Bank Reconciliation Statement
as on 31.03.2020
CBI A/C -3595253292 Education Cass

Balance as Per Cash Book		543869.00
Add	Bank Interest not taken in cash Book Date 29.02.2020	4430.00
Less	Bank Charge Not Taken in cash book Dt 10.12.2019	-60.00
	Receipt not deposit in bank	

Date	Amount	
12.12.2019	1797.00	
08.01.2020	105.00	-1902.00

Balance as Per Bank Statement		546337.00

Nagar palika Parishad Junnardeo
Bank Reconciliation Statement
as on 31.03.2020
CBI- 3595253791 Arvind School

Balance as Per Cash Book		75506.00
Add	Bank Interest not taken in cash Book Date 29.02.2020	8540.00
Less	Bank Charge Not Taken in cash book Dt 04.03.2020	-30.00
	Receipt wrogly taken in other Bank A/c Date 21.01.2020	-1301.00
Balance as Per Bank Statement		82715.00

Nagar palika Parishad Junnardeo
Bank Reconciliation Statement
as on 31.03.2020
SBI 11235960122

Balance as Per Cash Book	70927585.00
Balance as Per Bank Statement	70927585.00

Nagar palika Parishad Junnardeo
Bank Reconciliation Statement
as on 31.03.2020
CBI A/c- 5825

Balance as Per Cash Book		120045.10
Add	Bank Interest not taken in cash Book Date 29.02.2020	1048.00
Balance as Per Bank Statement		121093.10

Nagar palika Parishad Junnardeo
Bank Reconciliation Statement
as on 31.03.2020
CO- OPERATIVE Bank - 653008001850

Balance as Per Cash Book		6170819.00
Add	Less Deposit in Cash Book, Date- 03.02.2020	50.00
	Receipt Taken in Other A/c-885, Date-25.09.2019	2000.00
	Interest not taken in Cash Book, Date-28.03.2020	118641.00
Less-	Other Bank Receipt wrongly taken in this a/c Date-25.09.2019	-37447.00
	Receipt Excess taken in Cash Book Date-21.12.2019	-4150.00
Balance as Per Bank Statement		6249913.00

Nagar palika Parishad Junnardeo
Bank Reconciliation Statement
as on 31.03.2020
CENTRAL MP GRAMIN BANK A/C 11069 (B.R.G.F.)

Balance as Per Cash Book			689343.00
Add	Interest not taken in cash book		
	Date	Amount	
	28.12.2019	5949.13	
	30.01.2020	6067.14	
	31.01.2020	67.25	12083.52
	Round Off		-0.01
Balance as Per Bank Statement			701426.51

Nagar palika Parishad Junnardeo
Bank Reconciliation Statement
as on 31.03.2020
BOM A/C- 60162707915

Balance as Per Cash Book		10544.00
Add	Interest not taken in cash book ,Date-31.12.19	3363.00
Less	Bank Charge not taken in Cash book	

Date-08.02.2020	-17.70
Round off	0.50
Balance as Per Bank Statement	13889.80

Nagar palika Parishad Junnardeo
Bank Reconciliation Statement
as on 31.03.2020
Yes Bank 88594600000012

Balance as Per Cash Book	13636.00
Balance as Per Bank Statement	13636.00

Nagar palika Parishad Junnardeo
Bank Reconciliation Statement
as on 31.03.2020
Allahbad Bank 50434691220

Balance as Per Cash Book			19152030.00
Add	bank interest not taken in cash book		
	Date-	**Amount**	
	30.11.2019	174490	
	29.02.2020	168644	343134.00
Balance as Per Bank Statement			19495164.00

Nagar palika Parishad Junnardeo
Bank Reconciliation Statement
as on 31.03.2020
CBI- 2197365916

Balance as Per Cash Book		241211.00
Add	bank interest not taken in cash book	
	Date- 29.02.2020	2105.00
	Round off	1.25

Balance as Per Bank Statement			243317.25

Nagar palika Parishad Junnardeo
Bank Reconciliation Statement
as on 31.03.2020
CBI 3594708694

Balance as Per Cash Book			8789308.00
Add	bank interest not taken in cash book Date- 29.02.2020		118646.00
	Receipt Deposit in bank but Not Taken in Cash Book		
	Date	**Amount**	
	03.12.2019	100000	
	26.02.2020	20000	120000.00
Less	Bank Charge not taken in cash book		-147.00
	Old Opening Diff Before 01.04.2019		-299994.00
Balance as Per Bank Statement			8727813.00

Nagar palika Parishad Junnardeo
Bank Reconciliation Statement
as on 31.03.2020
Co Oprative Bank 653008000947

Balance as Per Cash Book		867488.00
Less	Bank charge not taken in Cash Book Dt-13.03.20	-59.00
	Other bank Receipt Wrongly taken in this A/c Date-06.07.2019	-3900.00
Balance as Per Bank Statement		863529.00

Nagar palika Parishad Junnardeo
Bank Reconciliation Statement
as on 31.03.2020
Copretive Bank 653008000970

Balance as Per Cash Book	595569.00
Balance as Per Bank Statement	595569.00

Nagar palika Parishad Junnardeo
Bank Reconciliation Statement
as on 31.03.2020
SBI A/c 33893505828 Swachata Mission

Balance as Per Cash Book		3040039.00
Add	Receipt Deposited in bank but not taken in CB Date-17.01.2020	300000.00
Less	Bank Charge not taken in Cash Book date 12.03.20	-649.00
	Round off	0.50
Balance as Per Bank Statement		3339390.50

ACCOUNTANT
Municipal Council Junnardeo

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, जुन्नारदेव

Revised Report.

28/11/2020