



**MILIND NYATI & COMPANY**  
**CHARTERED ACCOUNTANTS**

H.O. : 515 Fortune Ambience, 4/2, South Tukoganj,  
Near Hotel Surya, Indore - 452 001 (M.P.)  
Phone : 0731-4266794  
Mobile : 9826054571  
E-mail : milindnyati@yahoo.co.in

Branches : (1) LG 24, Kaldarnath Lathi, Harshwardhan Nagar,  
Near Allahabad Bank, Bhopal - 462 003 (M.P.)  
(2) A-528, Shrinath Puram Kota - 324010 (Raj.)

## INDEPENDENT AUDITOR'S REPORT

To,  
The Members of  
NAGAR PALIKA  
SENDHWA DIST. BADWANI

### **Report on the Financial Statements**

We have audited the accompanying financial statements of NAGAR PALIKA SENDHWA DIST. BADWANI which comprise the income and expenditure for the year ended 31/03/2020 and other explanatory statement.

### **Management Responsibility for the Financial Statements**

The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the council. This responsibility includes 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.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the standards on auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from misstatements. An Audit involves performing procedure to obtain audit evidence about the amounts and disclosure in the financial statements. The procedure selected depends upon auditor's judgment, including the assessment of the risk of material misstatements of the financial statements, whether due to fraud or error. In

making those risk assessment, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedure that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of financial statements.

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

### Opinion

In our Opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the ULB in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

(a) In case of the income and expenditure, of the income & expenditure for the year ended on that date;

(b) In the case of the Receipts & payment Account, source and application of funds for the year ended 31st March, 2020.

### Scope of audit work

As required by the letter no./1428/ 2020 Sendhwa, dated 27/06/2020 issued by Office of Nagar Palika Sendhwa Dist Barwani, we give in the "scope of the audit report" a statement on the matters specified in the above mentioned letter, to the extent applicable.

Place: Indore  
Date: 12/09/2020

For Milind Nyati & Co.  
Chartered Accountants  
FIRM REG.No.014455C

CA Milind Nyati

Partner

M.No.404991

UDIN: 20404991AAAAEH2779

### Auditor's Scope of Work

Annexure-"B"

S No.	Particulars	Auditor's Comments
The auditor's scope of work is indicative, but not limited to the following. <b>➤ Audit of Revenue</b>		
i.	The auditor is responsible for of revenue from various sources.	We have verified the revenue on random sampling basis from various sources. High Bank balances have been observed in the accounts maintained with Bank of India and State Bank of India resulting in interest loss to the organisation
ii.	He is also responsible to check the revenue receipts from the counterfoils of receipts books and verify that the money received is duly deposited in respective bank account.	We have verified revenue receipts on random sampling basis from counterfoils of receipts books and observed that money is duly deposited in the bank account in time.
iii.	Percentage of revenue collection increase/ decrease in various heads in property tax, Samakit kar, Shiksha Upkar, Nagriya Vikas Upkar and other tax, compared to previous year shall be part of report.	All the increase and decrease in terms of figures and % have been reported in the abstract sheet.
iv.	Delay beyond two working days shall be immediately brought to the notice of Commissioner/CMO.	No such instance was notices during our test check except the circumstances like public holidays or local holidays etc.
v.	The entries in cash book shall be verified.	Entries in cash book have been verified on random sampling basis.
vi.	The auditor shall specifically mention in the report, the revenue recovery against the quarterly and monthly targets. Any lapses in revenue recovery shall be part of the report.	No lapses were observed in recovery of revenue during the current Year. There has been decrease in revenue under some heads in current year. Revenue recovered as per Receipt and Payment account for the year 2019-20 is not matching with Tax recovery sheet provided by the Nagar Parishad, the same has been reported in abstract sheet and <b>Annexure - I.</b> <b>Please Refer Abstract Sheet for details.</b>
vii.	The auditor shall verify the interest income from FDR's and verify that interest income is duly and timely accounted for in cash book.	As informed to us, the council is booking interest on FDR on receipt basis only, i.e. at the time of liquidation of FDR. We recommend interest must be booked as per the certificate provided by the Bank at the year end.
viii.	The cases where, the investments are made on lesser interest rates shall be brought to the notice of Commissioner/CMO.	The original/renewed FDRs are made with the permission of CMO and PMC. During our Audit, we have not come across any such instance.

### ➤ Audit of Expenditure

i.	The auditor is responsible for audit of expenditure under all the schemes.	We have audited the expenditures under various heads which were recognized and entered in the Books of Accounts on random sampling basis.
ii.	He is also responsible for audit of checking the entries in cash book and verifying them from relevant vouchers.	We have verified the entries in cash book on test check basis which were supported by relevant Vouchers/note sheets. However, considering the bulk quantum of entries and the weak Internal Control Procedure, the discrepancies in the entries of cash book cannot be ruled out.
iii.	He should also check monthly balances of the cash book and guide the accountant to rectify errors, if any.	We have checked monthly balances of the cash book and the errors were rectified wherever required.
iv.	He shall verify that the expenditure for a particular scheme is limited to the funds allotted for that scheme.	Single Bank account is maintained for all the schemes hence it is not possible for us to verify whether the funds are exclusively used for the purpose of that particular scheme.
v.	He shall also verify that the expenditure is in accordance with the guidelines, directive acts and rules issued by the government.	In the absence of guidelines, directive acts and rules issued by the government of India/State government, it was not possible for us to verify whether expenditure is in accordance with the such guidelines.
vi.	During the audit of financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority.	Expenditures were duly supported by invoices and bills and were sanctioned by competent authority. <b>Please Refer Abstract Sheet for details.</b>
vii.	All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observations shall be ensured during the audit and non-compliance shall be brought to notice of CMO.	We have observed that appropriate sanctions have been obtained for incurring expenditures during the test check.
viii.	The auditor shall verify that all temporary advances have been fully recovered.	As informed to us, Advances are generally recovered or adjusted through salary. List of cases where amount of advances are yet to be recovered is attached with the report.

### ➤ Audit of Book Keeping

17)	The auditor is responsible for audit of all books of accounts as well as stores.	<p>We have been provided only with Receipt and payment account. Income &amp; Expenditure account &amp; Balance sheet was not prepared as still Single-entry system is followed. So, we have conducted audit as per prevailing single-entry system. Following discrepancies were observed during he test check:</p> <ol style="list-style-type: none"> <li>1. Delay in payment of GST was observed</li> <li>2. Delay in depositing amount of Provident fund was observed.</li> <li>3. In many Log Books KM reading FROM-TO was not mentioned.</li> </ol>
-----	--	---

18)	He shall verify that books and stores are maintained as per Accounting rules applicable to urban local bodies.	We have been provided only with Receipt and payment account. Income & Expenditure account and balance sheet were not prepared as still Single-entry system is followed. So, we have conducted audit as per prevailing Single-entry system. <b>Please Refer Abstract Sheet for details.</b>
19)	The auditor shall verify advance register and should see that whether all the advances are timely recovered as per conditions of advance.	As informed to us, Advances are generally recovered or adjusted through salary. List of cases where amount of advances are yet to be recovered is attached with the report.
20)	BRS shall be verified from the records of ULB and bank concerned.	BRS have been verified from the records of ULB and bank concerned. All the differences are identified and reconciled by the council.
21)	He shall be responsible for verifying the entries in the Grant register. The receipts and payments of grants shall be duly verified from entries in cash book.	Grant register is maintained by the Council. All the receipt and payment entries are duly made in the register and also verified from the entries in Cash Book. However, in lieu of separate bank accounts for the same it is not possible for us to verify whether the amount is solely being used for the purpose of concerned grant or not.
22)	The auditor shall verify the fixed asset register form other records	Fixed Asset Register was not maintained. Therefore, we are unable to bring the discrepancies to the notice of CMO.
23)	The auditor shall reconcile accounts of receipts and payments especially for project funds.	No receipt and payment account has been prepared related to project funds. Hence, it is not possible for us to reconcile the same.

➤ **Audit of FDR**

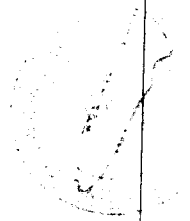
24)	The auditor is responsible for audit of all FD's.	Interest on FDR is booked only at the time of liquidation, same needs to be done on accrual basis as per interest certificate provided by the bank.
25)	It shall be ensured that proper records of FDR's are maintained and all renewals are timely done.	Proper records of FDR's are maintained and all renewals are done on timely basis.
26)	The cases where FDR's are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of CMO.	No such case observed.
27)	Interest earned on FDR shall be verified from entries in cash book.	We have randomly verified interest earned and found the same in line.

➤ **Audit of Tender / Bids**

28)	The auditor is responsible for audit of all tender and bids.	We have verified the tender and bids on random sampling basis.
29)	He shall check whether competitive tendering process is followed	E- Tendering is applicable for all the tenders above Rs.1,00,000. For tenders below Rs.1,00,000 table quotations were submitted by prospective contractors (At least three quotes). Nagar Palika after considering all the quotations, gives the contract to the competent contractor as per defined rules.
30)	He shall verify the receipts of tender fees both during construction and maintenance period.	We have verified the same on random sampling basis.
31)	The BG's, if received in lieu of bid processing fee shall be verified from issuing banks.	No such Bank Guarantees were produced before us for verification.
32)	The conditions of BG's shall also be verified; any BG with any such condition against interest of ULB shall be checked and reported.	No such Bank Guarantees were produced before us for verification.
33)	The cases of extension of BG's shall be brought to the notice of CMO.	No such Bank Guarantees were produced before us for verification.

## ➤ Audit of Grants and Loans

34)	The auditor is responsible for audit of grants given by CG and its utilization.	Grant register is maintained by the Council. All the receipt and payment entries are duly made in the register and also verified from the entries in Cash Book. However, in lieu of separate bank accounts for the same it is not possible for us to verify whether the amount is solely being used for the purpose of concerned grant or not.
35)	The auditor is responsible for audit of grants given by SG and its utilization.	Grant received from the State Government is verified from Vistrat Nikayvaara Patrak and found correct. However, it is not possible for us to verify whether grant is used for specified purpose since no separate bank accounts are opened for all the grants by the council.
36)	He shall perform audit of loans provided for physical infrastructure and its utilizations.	We have verified loan statement of HUDCO on test check basis, and found that loan is utilized for specified purpose.
37)	The auditor shall specifically point out any diversion of funds from capital receipts, loans, grants to revenue expenditure and from scheme to another.	Since separate records and bank accounts for utilization of grants were not maintained by the Nagar Palika and proper classification was not made in capital and revenue receipts and expenses, we are unable to comment upon the incidences relating to diversion of funds from capital receipts/ Grants/Loans to revenue nature expenditure and from one scheme/project to another. Only bank statement was available which didn't provide clarification regarding use of grant received.
38)	Any Other	<ol style="list-style-type: none"> <li>1. It was observed that PF on salary is deducted but not paid in a timely manner by payment of challans.</li> <li>2. In few instances e-tendering norms are not followed by the council.</li> <li>3. In few instances it has been observed that payment against GST is made to the vendors whose GST registration are cancelled.</li> <li>4. Payment of GST is delayed.</li> </ol>



Dated: 22/01/2023  
 For the Auditor  
 \_\_\_\_\_

**Revised Abstract Sheet for Reporting of Audit Paras for the Financial Year 2019-20.**

Name of ULB

-

Sendhwa

Name of Auditor

-

Milind Nyati & Co

Sr. No.	Parameters	Description		Remarks / Observations in Brief			Suggestions
1	Audit of Revenue		Receipts in Rs.				
राजस्व कर वसूली			2018-19#	2019-20*	% of Growth		
i.	संपत्तिकर (Property Tax)	95,84,722.00	1,18,97,426.00	24.13%	There has been good recovery in the current year 2019-20. Old dues were duly recovered in the current year.		
ii.	समेकितकर (Consolidate Tax)	13,79,303.00	11,72,850.00	(-14.97%)	Recovery of consolidate Tax has been reduced during the year.	Nagar Palika should recover the dues timely.	
iii.	नगरीय विकास उपकर (Urban Development Cess)	19,03,193.00	23,55,818.00	23.78%	There has been good recovery in the current year 2019-20. Old dues were duly recovered in the current year.	-	
iv.	शिक्षा उपकर (Education Cess)	3,49,678.00	4,77,343.00	36.51%	There has been good recovery in the current year 2019-20. Old dues were duly recovered in the current year.	-	
	कुल योग	1,32,16,896.00	1,59,03,437.00				



गैर राजस्व वसुली						
V.	भवन-भूमि किराया (House Rent)	12,90,432.00	21,60,855.00	67.45%	There has been good recovery in the current year 2019-20. Old dues were duly recovered in the current year.	-
vi.	जल उपभोक्ता प्रभार (Water Consumer Charges)	84,50,668.00	92,80,640.00	9.82%	There has been good recovery in the current year 2019-20. Old dues were duly recovered in the current year.	-
vii.	ठोस उपरिष्ट प्रबंधन उपभोक्ता प्रभार (Solid Waste Management Consumer Charges)	-	-	-	-	-
viii.	अन्य कर/शुल्क Other Tax)	-	-	-	-	-
	कुलयोग	97,41,100.00	1,14,41,495.00			
	महायोग	2,29,57,996.00	2,73,44,932.00			
# Figures for FY (2018-19) are taken from the Receipt & Payment Account for the FY 2018-19 provided by Nagar Palika Sendhwa.						
* These figures are taken from Receipt and payment account for the year 2019-20 provided by Nagar Palika Sendhwa.						

Sr. No.	Parameters	Description	Remarks / Observations in Brief	Suggestions
2	Audit of Expenditure	Electricity and other expenses	Electricity and other expenses are accounted for in the books on cash basis.	All the expenses should be booked on accrual basis.
	Audit of Book Keeping	Vouchers	We have checked voucher on sample basis and found the same arranged in chronological order and duly signed by the Adyaksh.	-
		Pradhan Mantri Awas Yojna Register	We have randomly checked the same found in order.	-
		Fixed Asset Register	Fixed Asset Register is not maintained. There are no records as to number of fixed assets purchased during the year, depreciation charged during the year, Assets held for disposal and hence same cannot be commented upon.	Fixed assets register should be maintained properly.
4	Audit of FDR	FDR	Interest on FDR is booked only at the time of liquidation, same needs to be done on accrual basis as per interest certificate provided by the bank.	Should be accounted for on accrual basis.

5	<b>Audit of Tender/ Bids</b>	E- Tendering is applicable for all the tenders above Rs.1,00,000.00 For tenders below Rs.1,00,000.00 table quotations were submitted by prospective contractors (At least 3). Nagar Palika after considering all the quotations, gives the contract to the competent contractor.	As per our sample check, contracts were generally allotted to contractors through tender/ bids and the process is duly conducted by the competent official. However in few instances e-tendering norms are not followed by the council.	Nagar Palika should assess quotations and compare quoted prices from market/ E-platforms before purchasing anything.
6	<b>Audit of Grants and Loans</b>	Grants received by the government with clarification as to where the amount granted has to be utilized.	Grant register is maintained by the Council. All the receipt and payment entries are duly made in the register and also verified from the entries in Cash Book. However, in lieu of separate bank accounts for the same it is not possible for us to verify whether the amount is solely being used for the purpose of concerned grant or not..	<p>➤ Separate ledgers and bank account should be prepared for usage of grants, so that it can be identified whether the grant has been used for the specified purpose.</p> <p>➤ Proper classification of each entry should be prepared, so each and every entry is tailed with statements.</p>

7	Incidence relating to diversion of funds from capital receipts/ Grants/Loans to revenue nature expenditure and from one scheme/project to another	Classification of capital and revenue receipts and expenditures.	Since separate records and bank accounts for utilization of grants were not maintained by the Nagar Palika and proper classification was not made in capital and revenue receipts and expenses, we are unable to comment upon the incidences relating to diversion of funds from capital receipts/ Grants/Loans to revenue nature expenditure and from one scheme/project to another. Only bank statement was available which didn't provide clarification regarding use of grant received.	Proper classification should be done in receipt and payment account of revenue and capital receipts and revenue and capital expenditure.
8	a) Percentage of revenue expenditure (Establishment, Salary, Operations and Maintenance) with respect to revenue receipts excluding Octroi, Entry tax, Stamp duty and other grants etc.	78%	As double entry system is not followed and proper classification is not done under various heads in Receipts and Payments Account, we are able to only give approximate % of revenue expenditure incurred and revenue receipts.	Proper classification should be done in receipt and payment account of capital and revenue expenditure.



	b) Percentage of capital expenditure with respect to total expenditure	22%	As double entry system is not followed and proper classification is not done under various heads in Receipts and Payments Account, we are giving approximate % of capital expenditure incurred out of the total expenditure.	Proper classification should be done in receipt and payment account of capital and revenue expenditure.
9	Whether all the temporary advances have been fully recovered or not.	Temporary advances are only given to staff on certain occasions for a period of not more than 3-4 months and are recovered from their salaries in subsequent months.	As informed to us, temporary advances given to staff are generally adjusted. List of cases where amount of advances are yet to be recovered is attached with the report.	-
10	Whether the Bank Reconciliation Statement have been prepared regularly.	Yes, Bank Reconciliation statement is prepared every month. Generally, all the transactions are done through NFFT and RTGS.	BRS have been verified from the records of ULB and bank concerned. All the differences are identified and reconciled by the council.	

  
 20/01/2017

11. Any Other Observation	Income Tax (आपकट)	As per our test check, statutory provisions with respect to Income Tax are generally complied with..	
	GST (Goods and Service Tax)	Delay in payment of GST has been observed.	GST payment should be done on timely basis and return should be filed.
	Other Observation	<ol style="list-style-type: none"> <li>1. It was observed that PF on salary is deducted but not paid in a timely manner by payment of challans.</li> <li>2. In few instances e-tendering norms are not followed by the council.</li> <li>3. In few instances it has been observed that payment against GST is made to the vendors whose GST registration are cancelled.</li> <li>4. Balances of Receipt and payment account have not matched with Tax Recovery Sheet provided by the Nagar Palika.</li> </ol> <p><b>(For details refer Annexure – I and enclosed tax recovery sheet)</b></p>	

**For MILIND NYATI & CO**  
Chartered Accountants

Partner

Address of Auditor (CA) -

Milind Nyati & Co, Chartered Accountants, 515, Fortune Ambience, 4/2 South Tukoganj, Indore -452001

Contact No. -

9826054571

Email ID -

[milindnyati@yahoo.co.in](mailto:milindnyati@yahoo.co.in)



Annexure – I			
Name of Tax	Amount as per Tax Recovery Sheet (A)	Amount as per Receipt and Payment Account (B)	Variation (A-B)
संपत्तिकर (Property Tax)	1,10,65,553.00	1,18,97,426.00	-8,31,873.00
समेकितकर (Consolidate Tax)	11,50,359.00	11,72,850.00	-22,491.00
नगरीय विकास उपकर (Urban Development Cess)	22,87,830.00	23,55,818.00	-67,988.00
शिक्षा उपकर (Education Cess)	4,68,410.00	4,77,343.00	-8,933.00
भवन-भूमि किराया (House Rent)	17,59,690.00	21,60,855.00	-4,01,165.00
जल उपभोक्ता प्रभार (Water Consumer Charges)	91,79,721.00	92,80,640.00	-1,00,919.00
<b>Total</b>	<b>2,59,11,563.00</b>	<b>2,73,44,932.00</b>	<b>-14,33,369.00</b>

# NAGAR PALIKA PARISHA, SENDHWA

A.B.ROAD, NEAR CHURCH

SENDHWA

## Receipts and Payments

1-Apr-2019 to 31-Mar-2020

Page 1

1-Apr-2019 to 31-Mar-2020

Receipts		Payments	
Opening Balance		1-Apr-2019 to 31-Mar-2020	
450 - Cash And Bank Balance	8,88,18,735.47	180 - Other Income	15,750.00
45021 - Nationalised Banks	8,88,18,735.47	18080 - Miscellaneous Income	15,750.00
45021-01 AXIS BANK - 9180	3,68,32,633.41	210 - Establishment Expenses	42,30,015.00
45021-01 AXIS BANK A/C-918010087350191	2,02,528.00	21010 - Salaries, Wages And Bonus	40,80,015.00
45021-01 ICICI BANK-1691	2,22,940.00	21010-00 - CONSDT.SALARY, WAGES & BONUS	33,63,677.00
45021-01 INDUSIND BANK-1943	11,70,029.96	21010-01 E-TENDERING WORKING EXP.	52,500.00
45021-01 NARADA JHADEA GRAMIN BANK-0084	1,01,43,947.23	21010-01 LEGAL FEES[MANDEY]	39,400.00
45021-01 ORIENTAL BANK OF COMMERCE-0160	15,998.00	21010-01 PARSHAD/DIRECTOR MANDEY	6,07,710.00
45021-01 STATE BANK OF INDIA A/C-2438	90,96,355.02	21010-21 - Wages	16,728.00
45021-01 STATE BANK OF INDIA A/C-2438	33,96,072.50	21040 - Other Terminal & Retirement Benefits	1,50,000.00
45021-01 UCO BANK, SENDHWA-0002	71,58,327.25	21040-01 - Death Cum Retirement Benefit	1,50,000.00
45040 - Balance With Bank - Special Fund	18,24,169.45	220 - Administrative Expenses	23,75,830.50
45040-01 BANK OF INDIA-49-39(F.D.R)	5,19,86,102.06	22010 - Rent, Rates and Taxes	4,23,420.00
45040-01 NARADA JHADEA GRAMIN BANK-1934(FDR)	1,29,21,083.06	22011 - Office Maintenance	3,14,513.00
45040-01 UCC BANK-6122615 (F.D.R.)	1,54,64,767.00	22012 - Communication Expenses	89,070.00
45040-01 AXIS BANK (F.D) A/C	1,00,00,000.00	220201 - Printing and Stationery	1,01,169.00
110 - Rates & Tax Revenue	7,14,34,660.34	22040 - Insurance	2,34,358.00
11003 - Sewerage Tax	2,600.00	22052 - Professional and Other Fees	4,400.00
11005 - Lighting Tax	2,540.00	22060 - Advertisement And Publicity	6,90,669.00
11080 - Others Taxes	31,68,948.00	22080 - Other Administrative Expenses	2,55,635.50
130 - Rental Income From Municipal Properties	6,53,913.00	230 - Operations & Maintenance	31,61,773.00
13010 - Rent From Civic Amenities	5,93,460.00	23001 SEWERAGE RELATED GOODS PURCHASE	2,16,147.00
13040 - Rent From Lease of Lands	18,860.00	23010 - Power & Fuel	3,38,198.00
13080 - Other Rents	41,593.00	23052 - Repairs & Maintenance Buildings	6,89,105.00
140 - Fees & User Charges	7,90,503.00	23053 - Repairs & Maintenance Vehicles	17,700.00
14011 - Licensing Fees	20,000.00	23055 - Repairs & Maintenance Office Equipments	8,21,741.00
14020 - Penalties And Fines	6,69,130.00	23056 - Repairs & Maintenance Electrical Appliances	22,935.00
14040 - Other Fees	38,100.00	23059 - Repairs & Maintenance Others	3,97,158.00
14050 - User Charges	10,500.00	23080 - Other Operating & Maintenance Expenses	3,56,999.00
14080 - Other Charges	52,773.00	230 - Public Lighting System	2,50,980.00
160 - Revenue Grants, Contribution & Subsidies	5,67,97,850.00	230 - 01 Street Lights Poles	50,810.00
16010 - Revenue Grants	5,67,97,850.00	240 - Interest & Finance Charges	50,810.00
16010-01 CHUNGC KSHATIPURTI GRANT	4,52,17,850.00	24020 - Interest on Loans From State Government	2,62,066.43
16010-01 NIRVAT KAR GRANT	51,54,000.00	24070 - Bank Charges	2,60,613.00
16010-01 STAMP DUTY GRANT	10,09,000.00	250 - Programme Expenses	1,453.43
16010-01 YATRIKAR GRANT	54,17,000.00	25010 - Election Expenses	3,02,085.00
171 - Interest Earned	31,79,170.06	25020 - Own Programme	31,135.00
17110 - Interest From Bank Accounts	31,79,170.06		2,70,950.00
180 - Other Income	68,39,136.28		
180-01 Animal Registration	11,50,000.00		
Carried Over		Carried Over	
16,02,53,395.81		1,03,47,519.93	

continued ...





# NAGAR PALIKA PARISHA, SENDHWA

## Receipts and Payments

### Receipts

1-Apr-2019 to 31-Mar-2020

### Payments

1-Apr-2019 to 31-Mar-2020

Brought Forward

23,85,93,808.81

Brought Forward

23,85,93,808.81

43110-01-(CHALU) PROPERTY TAX RECEIVABLE	66,60,785.00
43110-01-(CHALU) SAMKOT KAR RECEIVABLE	4,45,371.00
43110-01-(CHALU) TOWN DEVELOPMENT TAX RECEIVABLE	13,20,570.00
43110-01-(CHALU) WATER TAX RECEIVABLE	58,20,380.00
43110-01-(CHALU) EDUCATION TAX RECEIVABLE	2,81,795.00
432-Accumulated Provision Against Debtors (Receivables)	2,54,482.00
432-01 GST RECEIVED ON RENT	2,54,482.00

Total

23,85,93,808.81

Total

23,85,93,808.81

कार्यालय नगर पालिका परिषद, संधवा जिला बड़वानी, म0प्र0

मार्च 2020/2019-20 की स्थिति में चावू वसूली का पत्रक

माह — मार्च 2020

क	निकाय का नाम	कर का नाम	चावू मांग	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	कुल वसूली	वसूली का प्रतिशत
				5	6	7	8	9	10	11	12	13	14	15	16		
1	2	3	4													17	18
1	संधवा	संपत्तिकर	10185888	453806	247704	265122	250255	124789	220291	104901	65938	194312	892805	1276607	2186612	6283142	61.68
2		समीक्रिकर	1486125	48600	22050	57921	41700	17550	24900	12150	20700	23100	35150	66300	72000	442121	29.75
3		जलकर	17107200	1195610	666800	406000	486638	286750	407050	348432	322352	361508	351698	456912	444117	5733867	33.52
4		भवन,भूमि किराया	1312805	12221	9103	18346	41300	0.00	33047	3528	49388	88083	86063	46820	125174	513073	39.08
5		शिक्षाउपकर	375012	12270	10038	27023	7676	4619	8588	3984	6786	7016	39387	57029	99012	283428	75.58
6		नवि.उपकर	2064134	73666	51564	72048	50072	26181	44449	21740	32284	37533	174414	303520	450791	1338262	64.83

नोट :- माह मार्च 2020 से कोरोना महामारी के चलते संपूर्ण देश में लॉकडाउन होने से वसूली प्रभावित हुई है।

राजस्व उपनिरीक्षक  
नगर पालिका परिषद संधवा

मुख्य नगर पालिका अधिकारी  
नगर पालिका परिषद संधवा



**कार्यालय नगर पालिका परिषद, सेंधवा जिला-बड़वानी, म0प्र0**  
मार्च 2020 / 2019-20 की स्थिति तक में बकाया वसूली का पत्रक

क्र. का नाम		कर का नाम	बकाया मांग	माह - मार्च 2020																
				Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	कुल वसूली	वसूली का प्रतिशत	कुल मांग वाला एव बकाया	कुल वसूली वाला एव बकाया	वसूली का प्रतिशत वाला एव बकाया
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
1	सेंधवा	संपत्तिकर	10005271	149835	132965	204532	373880	180141	281746	61252	108216	302392	439208	1479521	1068723	4782411	47.80	20191159	11065553	54.80
2		संसेवितकर	4531345	23525	29100	82429	104225	46650	78000	28050	41550	50700	72074	106425	45510	708238	18.63	6017470	1150359	19.12
3		जलकर	12626037	245442	89850	141750	810770	120520	504050	79310	89625	338207	72930	479220	474550	3445854	27.29	29733237	9179721	30.87
4		भवन भूमि करिया	3305193	23162	3952	4420	200567	20000	185617	93448	79850	235562	199236	60714	140089	1246617	37.72	4617998	1759690	38.11
5		शिक्षा उपकर	278955	4127	3904	28445	11300	5526	9271	2043	3166	9314	21031	48536	38319	184982	66.31	653967	468410	71.63
6		नवि उपकर	2389764	28983	23714	71015	82118	39012	61651	11099	23926	59011	101117	257633	190289	949568	39.73	4453898	2287830	51.37

नोट :- माह मार्च 2020 से कोशे-मा महगारी के चलते संपूर्ण देश में लॉकडाउन होने से वसूली प्रभावित हुई है।

राजस्व उपनिरीक्षक  
नगर पालिका परिषद सेंधवा

मुख्य नगर पालिका अधिकारी  
नगर पालिका परिषद सेंधवा

*(Signature)*

*(Signature)*

क्र	अभिलेखावली का नाम	प्रधान का अभिलेख	प्रदाय अभिलेख	वेब.नं. अभिलेख	राष्ट्रिय जमा का विवरण
1	आविर्द अली मयकली	—	8893	6	वेतन माह अगस्त 2020 पूर्व सितम्बर, 2020 के वेतन से दो किशोरी में वसूली की जा रही है।
2	मण्डल मण्डल सँधवा	विद्युत कनेक्शन	30896	21	—
3	मयकली मण्डल मण्डल	मिटरिंग कार्य	1015	22	बुक नं. 54X37 दिनांक 5/9/2020, रु. 1015 वसूल किये गये।
4	संयोजक नगरीय प्रशासन	पिछला वकाया	32773	27	—
5	दिलीवर हुसैन एसआई	खानातिरग	2100	30	बुक नं. 54X38 दिनांक 5/9/2020, रु. 2100 वसूल किये गये।
6	मुलाबासिंह वर्मा आरआई	खानातिरग	9722	36	संबन्धित कर्मचारी के वेतन से अभिलेख राशि का कटौत हेतु निकाय को सूचना पत्र दिया गया।
7	वीरसिंह मेहता एसआई	खानातिरग	1000	37	बुक नं. 54X39 दिनांक 5/9/2020, रु. 1000 वसूल किये गये।
8	अशोक गुप्ता	खानातिरग	2834	39	बुक नं. 54X40 दिनांक 5/9/2020, रु. 2834 वसूल किये गये।
9	प्रकाशचंद्र यादव ठेकेदार	निर्माण कार्य	150000	44	संबन्धित की अभिलेख राशि जमा करवाई जाने हेतु सूचना पत्र दिया गया।
10	मुकेश बंशीलाल चालक	सामग्री कय	3000	47	वेतन माह अगस्त 2020 पूर्व सितम्बर, 2020 के वेतन से दो किशोरी में वसूली की जा रही है।
11	प्रभाद जैन पूर्व एसआई	खाना बाकी	2166	48	बुक नं. 54X41 दिनांक 5/9/2020, रु. 2166 वसूल किये गये।
12	अविकल्प आर्किटेक्चर इंजीनियर	योजना तैयार	25000	52	संबन्धित की अभिलेख राशि जमा करवाई जाने हेतु सूचना पत्र दिया गया।
13	बी.आर.शर्मा सहायक इंजीनियर	खानातिरग	10000	53	संबन्धित कर्मचारी के वेतन से अभिलेख राशि का कटौत हेतु निकाय को सूचना पत्र दिया गया।
14	रविन्द्र बोरदे पूर्व लेखापाल	खानातिरग	5875	56	संबन्धित कर्मचारी के वेतन से अभिलेख राशि का कटौत हेतु न.पा.कुशी को सूचना पत्र दिया गया।
15	विजय सुब्बा कारभर	कार्य विवरण सामग्री	9000	69	वेतन माह अगस्त 2020 पूर्व सितम्बर, 2020 के वेतन से दो किशोरी में वसूली की जा रही है।
16	संजय महादानी लिपिक	खानातिरग	3899	70	संबन्धित कर्मचारी के वेतन से अभिलेख राशि का कटौत हेतु निकाय को सूचना पत्र दिया गया।
17	राजेश मिश्रा ए.निरीक्षक	खानातिरग	6000	67	संबन्धित कर्मचारी के वेतन से अभिलेख राशि का कटौत हेतु निकाय को सूचना पत्र दिया गया।
		कुल योग-	304173		

मुख्य नगरपालिका अधिकारी  
नगरपालिका सँधवा

कायस्थ नगर पालिका संघवा लिला बडवानी, म०५०

वित्तीय वर्ष 2019-20 में शासन से प्राप्त अनुदान व्यय एवं शेष अनुदान का पत्रक 31.3.2020 की स्थिति में

अ.क्र.	उद्देश्य	संगणक प्रालिका	प्राप्त दिनांक	शेष	शेष वर्ष की	वर्ष में प्राप्त	कुल योग	बाक्य वर्ष में व्यय	न.प. निधि से	शेष बाक्य
1	2	3	4	5	6	7	8	9		
1	13 वीं वित्त आयोग	संस्थानालय न० प्रशा० भीपाल	31/03/2015	475200	0	475200	475200	134008	0	852100
2	14 वीं वित्त आयोग	संस्थानालय न० प्रशा० भीपाल	25/03/2019	0	852100	852100	475200	0	134008	0
			05/08/2019	0	852100	852100	475200	0	0	3022000
			19/03/2020	0	3022000	3022000	475200	0	0	1635400
			18/08/2015	6540000	0	1635400	475200	0	0	1635400
			17/09/2015	34000	0	6540000	475200	0	0	0
			08/07/1905	6540000	0	34000	475200	0	0	0
			12/09/2016	9055000	0	6540000	475200	0	0	0
			23/03/2016	9055000	0	9055000	475200	0	0	0
			01/08/2018	11886000	0	11886000	475200	0	0	0
			31/01/2019	11886000	0	11886000	475200	0	0	0
3	विधायक निधि	लिला योजना बडवानी		0	26897000	26897000	475200	54399938	0	274930062
4	विशेष निधि	संस्थानालय नगरीय प्रशा. एवं वि.	01/09/2016	15000000	0	215431	26897000	0	0	215431
			15/05/2017	9505393	0	215431	26897000	9678406	0	5321594
5	मुद्रासहा	संस्थानालय नगरीय प्रशा. एवं वि. भीपाल	17/09/2018	5000000	0	9505393	26897000	7406732	0	2098661
6	मूलभूत सुविधा	संस्थानालय नगरीय प्रशा. भीपाल	03/05/2019	0	2269000	0	26897000	0	0	5000000
			05/08/2019	0	2130000	0	26897000	0	0	0
			07/09/2019	0	2681000	0	26897000	0	0	0
			10/10/2019	0	343000	0	26897000	0	0	0
			25/11/2019	0	1366000	0	26897000	0	0	0
			10/12/2019	0	1287000	0	26897000	0	0	0
			26/12/2019	0	1287000	0	26897000	0	0	0
			27/01/2020	0	1621000	0	26897000	0	0	0
			23/03/2020	0	1388000	0	26897000	0	0	0
7	राज्य वित्त आयोग	संस्थानालय नगरीय प्रशा. भीपाल	09/05/2019	0	920000	0	14372000	434426	0	0
			25/07/2019	0	994000	0	14372000	0	0	0
			10/10/2019	0	343000	0	14372000	0	0	0
			25/10/2019	0	1088000	0	14372000	0	0	0
			10/12/2019	0	1120000	0	14372000	0	0	0
			26/12/2019	0	1120000	0	14372000	0	0	0
			25/01/2020	0	409000	0	14372000	0	0	0
			24/02/2020	0	903000	0	14372000	0	0	0
			23/03/2020	0	904000	0	14372000	0	0	0
8	संयुक्त अनुदान	संस्थानालय नगरीय प्रशा. भीपाल	09/05/2019	0	1296000	0	7801000	1055902	0	0
			12/07/2019	0	307000	0	7801000	0	0	0
			10/10/2019	0	114000	0	7801000	0	0	0
			25/10/2019	0	1021000	0	7801000	0	0	0
			25/01/2020	0	400000	0	7801000	0	0	0
			24/02/2020	0	310000	0	7801000	0	0	0
			23/03/2020	0	235000	0	7801000	0	0	0
9	आवृत्तिका निधि	-	06/12/2017	2309984	3683000	3683000	7801000	253918	0	0
10	सीवरेज लाईन हेतु	जी०आर. एवं ग्रामी	25/04/2018	368448	2309984	2309984	7801000	99016	0	368448
11	स्वच्छ भारत मिशन	संस्थानालय नगरीय प्रशासन	23/03/2020	0	500000	500000	100126260	5887270	0	500000
				87870456	58762500	146632956	100126260	5887270	46506696	

मुख्य नगर पालिका अधिकारी,  
नगर पालिका परिषद संघवा

# NAGAR PALIKA PARISHA, SENDHWA

## BANK RECONCILIATION

1-Apr-2019 to 31-Mar-2020

Particulars		CASH BOOK	
Closing Balance As per		AS PER BANK	
45021-01 AXIS BANK A/C-918010057350191		92601.45	107389.40
45021-01 INDUSIND BANK-1913		21940.00	21940.00
45021-01 NARMADA GRAMIN BANK 0084		1,25145.00	1,25145.96
45021-01 GUJARAT BANK OF COMMERCE 0150		3978981.80	3978981.80
45021-01 STATE BANK OF INDIA-6893		17119.10	17119.00
45021-01 UCO BANK SENDHWA-0002		517640.40	507940.82
BANK OF INDIA A/C 8575			1725.00
45040-01 NARMADA MALWA C. BANK-1931(FDR)		114474.40	114474.20
45040-01 UCO BANK-6122615 (F.D.R.)		1373255.87	1373255.87
Grand Total		48334322.78	48479441.3

NARMADA JHABUA GRAMIN BANK-0084

DATE	PARTICULARS	AMOUNT
23.03.20		
	CASH BALANCE BROUGHT FORWARD	
	TOTAL	87223.00

AXIS BANK A/C-918010057350191

DATE	PARTICULARS	AMOUNT
23.03.20		
	RTGS NOT CLEAR	1725.00
	TOTAL	1725.00

STATE BANK OF INDIA-6893

DATE	PARTICULARS	AMOUNT
23.03.20		
23.03.20	RTGS NOT CLEAR	500.00
23.03.20	RTGS NOT CLEAR	500.00
23.03.20	RTGS NOT CLEAR	1020.00
23.03.20	RTGS NOT CLEAR	20408.00
	TOTAL	217588.00

