

कार्यालय नगर पालिका परिषद पनागर, जिला-जबलपुर, म.प्र.

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कमांक / 3002 / न.पा. / 2021-22

पनागर, दिनांक २४/१२ / 2021

प्रति,

आयुक्त महोदय,
नगरीय प्रशासन एवं विकास
भोपाल, म.प्र.

विषय:- वर्ष 2020-21 ऑडिट रिपोर्ट प्रेषित करने के संबंध में।

संदर्भ:- आपका पत्र कमांक/ऑडिट/ले.शा.-4(क)/265/21742 भोपाल, दिनांक 21.12.2021

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महोदय,

उपरोक्त विषयांतर्गत संदर्भित कम में सीए द्वारा संपरीक्षित ऑडिट रिपोर्ट वर्ष 2020-21 आपकी ओर सादर प्रेषित है।

संलग्न:- ऑडिट रिपोर्ट 2020-21

(शैलेन्द्र कुमार)

(शैलेन्द्र कुमार)

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद पनागर

AUDIT REPORT



**NAGAR PALIKA PARISHAD,
PANAGAR, JABALPUR(M.P.)**

UDIN - 21433056AAAAEE3784

Prepared By:

Maheshwari & Goyal

202, Platinum Plaza

Napier Town, Jabalpur 482001(M.P.)

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INDEPENDENT AUDITOR'S REPORT

To,
The Joint Director
Urban Local Bodies
Panagar(M.P.)

Report on the Financial Statements

We have audited the accompanying financial statements of Nagar Palika Parishad- Panagar(Jabalpur- M.P.) which comprise of receipts and payments account for the year ended on 31st March, 2021.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and presentation of financial statements that give a true and fair view in accordance with applicable Accounting Standards. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

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 Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and 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 control relevant to the entity's preparation and presentation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the

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M.C. PANAGAR



purpose of expressing an opinion on the effectiveness of the entity's internal control. 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 the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unmodified opinion on the State of Affairs and our qualified audit opinion on the results of operations and cash flows.

Enclosures: Receipts & Payments Accounts, Checklist

Date: 25.10.2021

Place: Jabalpur

For Maheshwari & Goyal
(Chartered Accountants)



CA Mayank Singhai
(MRN : 433056)

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M.C. PANAGAR

NAGAR PALIKA PARISHAD, PANAGAR
District : JABALPUR (M.P)

Parameters	Description	1-04-2020 TO 31-03-2021	Observations in Brief	Suggestions
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 all tender documents sold by the management.	The management should charge GST on all tender documents sold by them.
	b) He is also responsible to check the revenue receipts from the counterfoils of receipt 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, samekt kar, shiksha upkar, Nagriya vikas upkar and other tax compared to previous year shall be part of report.		The details are provided in the Annexure A (Patrak)	The management should record receipts separately for different financial years so it will be easier to identify current years collection & outstandings.
	d) Delay beyond 2 working days shall be immediately brought to the notice of commissioner/CMO.		On Test check basis we have observed many cases where the collection is overdue for more than 2 working days	The management should form a collection policy & implement 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. There were few instances where some entries were not entered in cash book which was creating discrepancy in respected cash book and bank. There are some receipts in the bank statement which the management is unable to explain to us and reported as unknown grants	The management should tally books on monthly basis with bank passbooks to reduce unwanted error.
	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 samekt kar, Property tax, Nagriya Prashasan kar is not maintained in register Individual 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 is 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 separately recorded in the demand register of that year.

Audit of Revenue



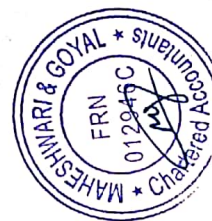
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2	Audit of Expenditure	a) He shall verify that the expenditure is in accordance with the guidelines, directives, acts and rules issued by Government of India / State Government. f) During the audit financial property shall also be checked. All the 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. 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-compliance of audit shall be brought to the notice of Commissioner/CMO. 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. i) The auditor shall verify that all the temporary advances have been fully recovered.	On verification it was found that few of the purchases by the ULB were not done through the GEM portal and further, the procurement done locally were not compared with the prices of the vendors available in the GEM Portal. Further, apart from tender cases in no case any agreement between vendor and ULB is executed even if the amount of payment is above 10,000. These have been verified on test check basis. No adverse observation on the same. In few instances the vouchers were not signed by the CMO, we have duly instructed the management to get the same signed and as instructed to us the same shall be done within 2 days from the date of audit visit. During the time of Audit, we were not provided with the utilisation certificate, hence we are unable to comment on the same. As per the information and explanations available to us from the management and the documents verified by us, there are no advance given by the management. Store register and Stationary register for 20-21 is maintained and was verified by CMO at the time of Audit. These have been verified on test check basis. No adverse observation on the same. As per the information and explanations available to us from the management, there are no advance given by the management. Advance register is also not prepared by the management. As per the information and explanations available to us from the management, there are no advance given by the management. During the course of audit we have reconciled the computerised books of accounts (Tally) and Banks. The management has not closed the Main cash books, so we were unable to tally the main cash books and Banks. Hence we cannot comment on the same. During the course of Audit, we were not provided with the Grant register and we are unable to check the Grant register as it was not completed by the management. Hence we are unable to comment on the same. Fixed asset register for 20-21 is maintained but was merged with store and stationary register. The maintained register was verified by CMO at the time of Audit. During the course of audit we found that there were few instances when some of the entries are not reconciled with the bank but recorded in the cash book and vice versa.	The management should start the process of making all major procurements through GEM portal and in exceptional cases if the procurement/purchases are made locally the same shall be compared with the quotations available at the GEM Portal. Not Applicable The vouchers shall be signed by the CMO before making payments even though the note sheet is duly signed. Not Applicable Not Applicable Store register, fixed asset register and Stationary register are maintained in a single register. The management should maintain separate register for all three. Not Applicable Not Applicable Not Applicable The management should tally books on monthly basis with bank passbooks to reduce unwanted error. The Management should maintain register properly and update the same on timely manner. The management should maintain fixed asset register for every year separately and should verify by CMO at the end of the year. The management should tally books on monthly basis with bank passbooks to reduce unwanted error.
3	Audit of Book Keeping	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. 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. d) The auditor shall verify that all the temporary advances have been fully recovered. e) Bank reconciliation statement shall be verified with the records of ULB and the Bank concerned. If reconciliation statements are not prepared auditor will help in preparing BRS 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. g) The auditor shall verify the fixed asset register from other records and discrepancies shall be brought to the notice of Commissioner/CMO. h) The auditor shall reconcile the accounts of receipts and payments especially for project funds.		

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4	Audit of FDR	a) The auditor is responsible for audit of Fixed deposits and term deposits.	FD has been checked from FDR register and no adverse has been found on the same.	FD certificates were not available with the Management.
		b) It shall be ensured that proper records of FDR's are maintained and all renewals are timely done.	The renewals are done automatically by the bank but the new copy of the renewed FDR is not sent by the bank to the ULB the same should be made available to the ULB.	All renewal copies of the FDR should be available at the ULB.
		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. Management has made the deposit in the same bank where the account was created. In absence of the same we cannot comment whether the interest rate is lower or not.	The management should take proper quotations from the bank before investing the funds in FDR.
		d) Interest earned on FDR/TDR shall be verified from entries in the cash book.	FDR interest is not accounted in books on accrual basis it is booked when the FDR matures hence the same is not accounted for in the timely manner. Hence we are unable to comment on the same.	The management should ask for interest certificate timely from bank and should account interest in Books on timely manner.
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 provided with the Tender files. The Management said that they have not maintained the Tender files for the last year, Hence we are unable to comment on the same.	The management should prepare separate files for every tender.
		b) He shall check whether competitive tendering procedures are followed for all bids.	Tender files not provided to us, hence we are unable to comment on the same.	The management should prepare separate files for every tender.
		c) He shall verify the receipts of all tender fee/Bid processing fee/Performance Guarantee both during the construction and maintenance period.	Tender files not provided to us, hence we are unable to comment on the same.	The management should prepare separate files for every tender.
		d) The bank guarantees, If received in lieu of bid processing fee/ performance guarantee shall be verified from the issuing bank.	Tender files not provided to us, hence we are unable to comment on the same.	The management should prepare separate files for every tender.
		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.	Tender files not provided to us, hence we are unable to comment on the same.	The management should prepare separate files for every tender.
		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.	Tender files not provided to us, hence we are unable to comment on the same.	The management should prepare separate files for every tender.
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 Municipality Act 1971, The urban local bodies are required to maintain grant register for the financial year. Grant Registers have been verified on test check basis but not all the registers have been maintained properly. Some of the registers are not updated from time to time and we are not able to check the same. We are unable to comment on the Grant Registers	The management should prepare grant register for every year and should maintain on timely basis.
		b) 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.	Not Applicable	Not Applicable
		c) The auditor shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure.	No adverse observation on the same.	Not Applicable



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7	Incidence relating to diversion of funds from Capital receipts/ Grants/ Loans to Revenue Nature Expenditure and from one scheme/project to another.	Cannot comment as the required details are not provided by the management.	Not Applicable
8	Whether all the temporary advances have been fully recovered or not:	As per the information and explanations available to us from the management, there are no advance given by the management.	Not Applicable
9	Whether the bank reconciliation statements have been duly prepared.	During the course of audit we have reconciled the computerised books of accounts (Tally) and banks. The management has not closed the Main cash books, so we were unable to tally the main cash books and Banks. Hence we cannot comment on the same.	The management should tally books on monthly basis with bank passbooks to reduce unwanted error.
		During the time of Audit we have checked the TDS deduction on the payments made to contractors. The process checking of TDS was not possible on Traces website as the login credentials of Traces (TDS) was not provided to us by the management. Hence we are unable to comment on the working of TDS.	
		Medical advance register is not maintained by the organisation.	
		Medical Insurance for permanent employees is not done by the organisation.	
		Some of the vehicle owned by the management was not insured for the year.	The management should have insured all the vehicle owned by them.
		GST register and TDS register are not prepared Separately.	The management should maintain the register separately.
		In Few instances we have found that the Vouchers of payments are not authorised by the CMO. The Sign and Seal of CMO was not present on the Voucher.	
		In Few instances we have found that various type of registers are not authorised the CMO.	
		Income from sale of scrap is not accounted in the books of Nagar Palika	
		In few files it was observed that instead of original vouchers, photocopies of the vouchers were enclosed.	

Date : 25.10.2021



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Nagar Palika Parishad PANAGAR (20-21)

1, Main Road Panagar, Jabalpur

Income and Expenditure Statement

1-Apr-20 to 31-Mar-21

Particulars	Amount	Particulars	Amount
Indirect Expenses	159659757.86	Indirect Income	183237774.90
Festival & Event Expenses	435917.00	Grants From Govt	27153336.00
Infrastructure & Construction	12649354.69	Rental Income	1040253.00
Office Expenses	27292.78	RTI FEES	30.00
Refreshment	26460.00	Security Deposit	138000.00
Repair And Maintenance	5971191.53	15 Finance Commission	26634000.00
Repairs and Maintenance (Electricals)	363039.00	Animal Registration Auction	387000.00
Repairs and Maintenance (Others)	236368.00	Animal Registration Fees	193845.00
Salary and Wages	33875061.00	Application Fees	3579.00
Vehicle Insurance and Other Insurance	151484.00	Asthal Fees	694141.00
Advertisement	327384.72	Audit Objection Fees	39825.00
Animal Catching/Captivity	64900.00	Bank Interest	2487579.00
Anugrah Sahayta Rashi	25000.00	Basic Amenities	6615000.00
Avkash Nagdi Karam (Amount for Death Claim of Emp	194917.00	Building Licence Fees(Bhawan Anugya)	706704.60
Bank Charges	3103.88	Cleaning Facility Fees	268334.00
Cash Payable(Uppkar)	128145.00	Cleaning Fees O/s	129481.00
Cleaning Expenses	578739.00	Collections From Cycle Stands	46110.00
Covid -19 Preventive Expenses	1583190.18	Consolidated Tax Outstanding	264941.00
Daily Use Items / Miscellaneous Items	26675.00	Consolidated Tax Sanhal	393911.00
Designing/Drawing Expenses	24780.00	D. Anapatti Shulk	14609.00
DPR	119600.00	Diversions Fees	16450.00
Electricity Bill Paid	8568677.00	Education Cess Outstanding	161669.00
E.P.F	1656254.00	Education Cess Sanhal	246629.50
Firewood	150042.00	E-Tender Fees	80100.00
Fuel Expense	2268162.17	Fine	2600.00
Funeral Expenses	2021000.00	Garbage Cart Rent	950.00
GPF	473200.00	Garbage Penalty	600.00
Grace Aids Provided	1015000.00	Grant	849505.00
GST-TDS Paid	409221.00	Grant Road Construction	3034000.00
Health Related Expenses	1205037.05	Grants (Rajya Viti)	4554000.00
Honorarium	9600.00	HEALTH RELATED GRANT	200000.00
Income Tax	369087.00	Labour Card	7320.00
Indirect Taxes	21962.00	Licence (Anugyapti) Fees	33279.00
L.E.D. Lights	111566.00	Map Fees	19558.00
LEGAL FEE	20000.00	Marg Sali	11230.00
Other Expenses	203616.40	Mask Penalty	19050.00
Photo Shoot Exp	3925.00	Miscellaneous Fees	80135.00
Plantation	221303.00	Mudrank Shulk(the Stamp Receipt)	2439000.00
PMAY Subsidiary Payments	78021699.52	NOC Fees	754.00
Printing & Stationary	162627.00	N.V.U.P.Outstanding	231410.50
Professional Fee	47879.00	N.V.U.P.Sanhal	264603.50
REFRESHMENT	18788.00	Other Receipts	29398.00
Registration	19600.00	PMAY Grant	91036000.00
Renovation Work	516668.00	PMAY Payments Reversal	1600000.00
Rent Paid for Pokdyn Machine	270000.00	Pradarshan Kar Fees	818.00
Rent Reversal	6000.00	Property Tax Income Outstanding	641226.50
Return Filing	67342.00	Property Tax Income-Sanhal	953199.50
Round Off	1.96	Recombination Fees	54276.00
Royalty	55027.00	Refund 915	288750.00
Security Deposit Refund	1488995.00	Representative Fees	302.00
Stationary	215917.00	SAHUKARI CHARGES	34768.00
Street Lighting	820108.00	SALARY AND NPS REVERSAL	568411.00
Sundry Distributions	100186.00	SAMBAL	121000.00
Sundry Lighting	124584.00	Sanyojana Shulk	9550.00
Telephone Expenses	55929.00	SECURITY DEPOSIT DILEEP SHOP 17	247500.00
Tools & Equipments	394769.00	Stationary Fees	25822.00
Travel and Conveyance Expenses	117758.00	Surcharge	216783.00
Visharjankund	13200.00	Swachhta Survey Grant	250000.00
Water Expenses(Jal Praday)	1561024.00	Transfer Fees	559238.00
Water Inspection	41400.00	UNKNOWN GRANTS	1546584.80
		VIDHAYAK NIDHI	2728000.00
		Violation Fees	11000.00
		Water Tanker Rent	124682.00
		Water Tax Income-Outstanding	192206.00
		Water Tax Income-Sanhal	1414203.00
		Weekly Market Collection	171535.00
		Yatri Kar(Passenger Tax)	949000.00
Excess of Income over Expenditure :	23578017.04		
	183237774.90		183237774.90

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Nagar Palika Parishad PANAGAR (20-21)
1, Main Road Panagar, Jabalpur
Receipts and Payments
1-Apr-20 to 31-Mar-21

Receipts			Payments		
Opening Balance	9,83,98,851.01	9,84,24,255.01	Fixed Assets		18,42,527.00
Bank Accounts	25,404.00		Almirah	27,048.00	
Cash-in-Hand		18,32,37,774.90	CCTV Cameras	1,62,505.00	
Indirect Incomes	2,68,34,000.00		Community Hall	34,045.00	
15 Finance Commission	3,87,000.00		Furniture	48,180.00	
Animal Registration Auction	1,93,845.00		Garbage Cart	2,09,446.00	
Animal Registration Fees	3,579.00		Glow Sign Board	44,500.00	
Application Fees	6,94,141.00		LCD Screen	28,900.00	
Asthal Fees	39,825.00		Projector	49,950.00	
Audit Objection Fees	24,87,579.00		Water Pump & Borewell	12,39,873.00	
Bank Interest	68,15,000.00		Indirect Expenses		15,96,59,757.86
Basic Amenities	7,08,704.60		Advertisement	3,27,384.72	
Building Licence Fees(Bhawan Anugya)	2,68,334.00		Animal Catching/Captivity	84,900.00	
Cleaning Facility Fees	1,29,481.00		Anugrah Sahayta Reshi	25,000.00	
Cleaning Fees C/o	48,110.00		Avkash Nagdi Karam (Amount for Death Claim of Emp)	1,94,917.00	
Collections From Cycle Stands	2,64,941.00		Bank Charges	3,103.88	
Consolidated Tax Outstanding	3,93,911.00		Cash Payable(Uppkar)	1,28,145.00	
Consolidated Tax Sanhal	14,609.00		Cleaning Expenses	5,78,739.00	
D. Anapatti Shulk	18,450.00		Covid -19 Preventive Expenses	15,83,190.18	
Diversion Fees	1,61,669.00		Daily Use Items / Miscellaneous Items	26,875.00	
Education Cess Outstanding	2,46,629.50		Designing/Drawing Expenses	24,780.00	
Education Cess Sanhal	80,100.00		DPR	1,19,800.00	
E-Tender Fees	2,600.00		Electricity Bill Paid	85,88,877.00	
Fine	950.00		E.P.F	18,58,254.00	
Garbage Cart Rent	600.00		Firewood	1,50,042.00	
Garbage Penalty	8,49,505.00		Fuel Expense	22,68,162.17	
Grant	30,34,000.00		Funeral Expenses	20,21,000.00	
Grant Road Construction	45,54,000.00		GPF	4,73,200.00	
Grants (Rajya Viti)	2,00,000.00		Grace Aids Provided	10,15,000.00	
HEALTH RELATED GRANT	7,320.00		GST-TDS Paid	4,09,221.00	
Labour Card	33,279.00		Health Related Expenses	12,05,037.05	
Licence (Anugrahi) Fees	19,558.00		Honorarium	9,800.00	
Map Fees	11,230.00		Income Tax	3,69,087.00	
Margi Sati	19,050.00		Indirect Taxes	21,982.00	
Misk Penalty	80,135.00		L.E.D. Lights	1,11,568.00	
Miscellaneous Fees	24,39,000.00		LEGAL FEE	20,000.00	
Mudrank Shulk (the Stamp Receipt)	754.00		Other Expenses	2,03,816.40	
NOC Fees	2,31,410.50		Photo Shoot Exp	3,925.00	
N.V.U.P. Outstanding	2,64,603.50		Plantation	2,21,303.00	
N.V.U.P. Sanhal	29,398.00		PMAY Subsidiary Payments	7,80,21,899.52	
Other Receipts	9,10,36,000.00		Printing & Stationary	1,62,627.00	
PMAY Grant	18,000.00		Professional Fee	47,879.00	
PMAY Payments Reversal	818.00		REFRESHMENT	18,788.00	
Pradeshani Kar Fees	6,41,228.50		Registration	19,600.00	
Property Tax Income Outstanding	9,53,199.50		Renovation Work	5,18,888.00	
Property Tax Income-Sanhal	54,278.00		Rent Paid for Poklyn Machine	2,70,000.00	
Recombination Fees	2,88,750.00		Rent Reversal	6,000.00	
Refund 915	302.00		Return Filing	67,342.00	
Representative Fees	34,768.00		Round Off	1.96	
SAHUKARI CHARGES	5,68,411.00		Royalty	55,027.00	
SALARY AND NPS REVERSAL	1,21,000.00		Security Deposit Refund	14,88,995.00	
SAMBAL	9,550.00		Stationary	2,15,917.00	
Sanyojana Shulk	2,47,500.00		Street Lighting	8,20,108.00	
SECURITY DEPOSIT DILEEP SHOP 17	25,822.00		Sundry Distributions	1,00,188.00	
Stationary Fees	2,16,783.00		Sundry Lighting	1,24,584.00	
Surcharge	2,50,000.00		Telephone Expenses	55,929.00	
Switchita Survey Grant	5,59,238.00		Tools & Equipments	3,94,769.00	
Transfer Fees	15,46,584.80		Travel and Conveyance Expenses	1,17,758.00	
UNKNOWN GRANTS	27,28,000.00		Visharjankund	13,200.00	
VIDHAYAK NIDHI	11,000.00		Water Expenses(Jal Praday)	15,61,024.00	
Violation Fees	1,24,682.00		Water Inspection	41,400.00	
Water Tanker Rent	1,92,208.00		Festival & Event Expenses	4,35,917.00	
Water Tax Income-Outstanding	14,14,203.00		Infrastructure & Construction	1,26,49,354.89	
Water Tax Income-Sanhal	1,71,535.00		Office Expenses	27,292.78	
Weekly Market Collection	9,49,000.00		Refreshment	26,460.00	
Yatri Kar (Passenger Tax)	2,71,53,338.00		Repair And Maintenance	59,71,191.53	
Grants From Govt	10,40,253.00		Repairs and Maintenance (Electricals)	3,63,039.00	
Rental Income	30.00		Repairs and Maintenance (Others)	2,36,368.00	
RTI FEES	1,38,000.00		Salary and Wages	3,38,75,061.00	
Security Deposit			Vehicle Insurance and Other Insurance	1,51,484.00	
			Closing Balance		11,81,59,745.05
			Bank Accounts	11,81,59,564.55	
			Cash-in-Hand	180.50	
Total		27,96,82,029.91	Total		27,96,82,029.91

[Signature]
C.M.O.
M.C. PANAGAR



IDSMT Cashbook
Bank Reconciliation from Cashbook To Passbook Account No. 6566

Particulars	Amount	Amount
Balance as per Cashbook		2,75,49,967.31
Add: Narmada Construction-Construction of Shopping Complex A/c No. 6566 Ch.no. 467231	2,70,256.00	
Add: Income Tax Deposited A/c no. 6566 Ch.no. 467232	2,906.00	
Add: Cess Deposited A/c no. 6566 Ch.no. 467233	2,909.00	
Less: Payment not entered in Cashbook A/c no. 48754	(14,065.00)	2,62,006.00
Balance as per Passbook		2,78,11,973.31

Am
E.M.O.
d.M.C. PANAGAR



SCHEDULE-A
Bank Balances

Sr. No.	Particulars	Balance as per Pass book 31.03.2020	Balance as per Pass book 31.03.2021	Balance as per Tally book 31.03.2021
1	AXIS (91801010145776)	1637824.80	2552	2552
2	SBI (53011825915)	29411577	34687902	34687902
3	SBI (31802986852)	1337262	1374005	1374005
4	HDFC (50100224565779)	7870258	8419886	8419886
5	KOTAK (7213841581)	6122562	6374724	6374724
6	KOTAK (7213200685)	2173437	307	307
7	BOI (941110100007647)	1936659	52166	52166
8	MPGB (203841000001198)	4984274	9323049	9323049
9	SBI (11249196566)	28222629	27811973	27811973
10	PNB (6900000100018542)	1020521	0	0
11	PNB (690000010004064)	18173	18714	18714
12	ICICI (330901000147)	257002	16571815	16571815
13	AXIS (917010031976358)	1370476.60	1707	1707
14	BOI (9411101000001930)	10036222	13520719	13520719
15	MPGB (20384100003112)	101	43	43
Grand Total		9,63,98,977.72	11,81,59,563	11,81,59,563



C.M.O.
d. M.C. PANAGAR

SCHEDULE-B

FDR Closing balance as on 31.03.2021

Sr. No.	Bank Name	Account no.	Deposited Amount
1	BOI	1073685	75,41,637.00
2	UBI	305984	9,93,810.00
3	M P G B	823733	41,51,565.00
4	M P G B	823749	18,425.92
5	M P G B	823734	17,33,696.00
6	UCO BANK	435522	11,83,591.00
7	BOI	1073686	74,20,849.00
		Grand Total	23043673.92



C.M.O.
M.C. PANAGAR