



Rachna Shrivastava & Associates

CHARTERED ACCOUNTANTS

Add. : Gayatri Mandir Road, Near Jhankar Talkies, Mukhtiyarganj, SATNA (M.P.) 485 001

No.

Date 14.09.2021

INTERNAL AUDITORS REPORT

TO

THE CHIEF MUNICIPAL OFFICER
NAGAR PARISHAD
UMARIA

REPORT ON THE INTERNAL AUDIT

Management's responsibility

The management of municipal corporation is responsible for the matters in Madhya Pradesh Municipal Accounting manual (MPMAM) and the Madhya Pradesh corporation Act 1956 (the act) with respect to preparation of this report and are in accordance with the accounting principles generally accepted in India and accounting standards specified in Madhya Pradesh municipal accounting manual except that the cash basis is followed in accounting. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the act for safeguarding of the assets of the ULB'S and for preventing and detecting the frauds and other irregularities selection and application of appropriate accounting policies making judgement and estimated that are reasonable and prudent and design implementation and maintenance of internal financial control that were operating effectively and ensuring the accuracy and completeness of accounting records relevant to the preparation of the report.

Auditor's Responsibility

We conducted our audit in accordance with the standards on auditing specified on auditing specified under Madhya Pradesh municipal accounting manual. Those standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the report is free from material misstatement.

Cont...2

For: Rachna Shrivastava & Associates
Chartered Accountants

Rachna
Partner

Rachna Shrivastava

मुख्य नगर पालिका अधिकारी

नगर पालिका परिषद उमरिया

जिला-समरिया (म.प.)



REPORT ON LEGAL AND REGULATORY REQUIREMENT:

As required by the Madhya Pradesh municipal accounts audit manual and the letter of directorate Urban Administration & Development and the documents produced before us our opinion are as under:-

1) AUDIT OF REVENUE:-:-

As per the scope of audit defined by the prescribed authority, we have verified the revenue from various sources has been received by the Nagar Parishad, Umaria and duly entered in the Cash book maintained by the Nagar Parishad.

We have also verified that all the revenue receipts has been duly deposited by the proper officer in the respective account of the Nagar Parishad and also evidence of depositing the same has been duly accounted in the Cash Book of the Nagar Parishad, Umaria

All the revenue receipts in a day has been deposited in the same day but in case, the amount of revenue is not been deposited on the same day then, the same has been duly deposited on next working day.

As per the defined scope of audit by the prescribed authority and for better understanding and presentation of the revenue receipt we have also accounted revenue receipts on the percentage basis from various sources so that we can trace the highest and lowest level of percentage from various source of income.

2) AUDIT OF EXPENSE

As per the scope of audit defined by the prescribed authority, we have found that expense have been incurred by the Nagar Parishad, Umaria and duly entered in the cash book maintained by Nagar Parishad, Umaria. We have also verified it with relevant voucher. There are few vouchers not produced before us and also without supportings , the list is as per Annexure I and Annexure 2

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जिला-उमरिया (म.प्र.)



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We have performed vouching procedure as per the Standard of Auditing. We have also checked the monthly balance of Cash book and found correct except for our notings 1, the list is as per annexure 6.

We have also verified the expense incurred is in accordance with the guidelines, directives, Acts and rules issued by the State Govt of MP. We have also verified that all expenditure were supported by Administrative sanction accorded by competent authority .

3) AUDIT OF BOOK KEEPING

We have audited the books of account of Nagar Parishad, Umaria for the year ended 31.03.2021. We have also audited the cash book, voucher, bills and other supporting documents as provided for audit to obtain reasonable assurance about their correctness.

We have verified the advances from the cash book maintained by the Nagar Parishad, Umaria and also but we could not verify the same through advance register because the same is not maintained .

We have not verified the Fixed Asset Register because it was provided during audit.

We have verified Receipt and Payment on the basis of project fund from the Cash Book and Project Fund book of Nagar Parishad for the year ended 31.03.2021.

4) AUDIT OF FDR

We have not verified the interest income credited and it has not been duly been accounted in the books.

5) AUDIT OF TENDERS

We have audited the tenders and bids which are organized by the Nagar Parishad for the year ended 31.03.2021

No record for the tenders maintained for the year ended 31.03.2021. We are not able to comment whether Sufficient Bank guarantees have been taken or not against the tender issued during the year.

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We have verified that there is no condition on Banks Gurantees which is against the interest of Nagar Parishad.

We have not verified the Tenders issued during the year and bids against Tender. But the list has been Reported as per Annexure IV

6) AUDIT OF GRANTS AND LOAN

We have verified the Grants and Loans given by Central Govt for the growth and development of society as a whole. We have also verified the Grants given by State Govt and its utilization for development of Basis Infrastructure of areas falling under jurisdiction of Nagar Parishad.

We have verified all revenue expenses incurred and entered in cash book and there is no diversion of fund has been traced. However there are many vouchers which were not produced before us which is as per Annexure I and hence we are not able to comment upon.

We have also verified Grant wise allocation of Expenses and the balances which are carried forward to the next year for expended and also the grants received during the year along with expenses incurred for the particular purpose shown as per Annexure 3 ,but the same has been verified from the Cash Book as there is no updated Grant Register provided to us.

7) BANK RECONCILIATION STATEMENT:-

We have not been provided with the bank Statement of the Nagar Parishad, Umaria . Hence for effective control it is suggested to prepare Bank Reconciliation Statement on monthly basis .

However we have prepared the Bank reconciliation and attached with the report as per Annexure 7

8) AUDIT CONCLUSION

1.)We have audited the Receipt and Payment account of Nagar Parishad, Umaria for the year ended 31.03.2021 and the schedules along with annexure attached thereto with it. We have concluded that financial management of Nagar Parishad was deficient for non maintenance of Key records like Fixed Asset Register, Preparation of unrealistic budget and improper management of revenue earning assets.

Income of the Nagar Parishad was not enough to meet the obligations. To meet establishment

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cost and for providing civic services, the Nagar Parishad continued to rely on Govt Grants. The taxes, rent, Fees were imposed by Nagar Parishad were neither revised at regular intervals. Nor collected in time resulting in accumulation of arrears.

There was considerable shortage of staff in Nagar Parishad whether accounts or other department which adversely affected its functioning.

We have audited the Receipts and Payment account for the year ended 31.03.2021 same is annexed with report.

We have audited the revenue income on cash basis of accounting. The same is deposited on the same day or next day of the receipt in Bank account maintained.

We have audited the revenue expense on cash basis of accounting and the same is crossed checked with the bank statement.

We have also computed the closing balance of cash and bank as per the receipt and payment account of Nagar Parishad Umaria for the year ended 31.03.2021 and same is reported as per Schedule

2.) However as per our views there is no control over the amount of tender work allotted and the amount of expenses done against the tender. No such register maintained for the amount of tender work allotted and the amount of expenses already incurred.

The following registers should be maintained:-

1. Tender register should mention the amount of tender applied, work allotted, reason of rejection, and the total amount of work done till date and the amount should be in line with the budget amount and the grant amount if any.

2. Advance register

3. Fixed asset register

4. EMD /SD register

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4)As per the policy and explanation received there is no requirement of tender for a payment of an amount less than 1.00 lacs in one bill

5)QUERRIES RELATING TO TDS AND VOUCHERS ARE AS PER ANNEXURE 2

PLACE:SATNA(MP)

DATE:12.09.2021

FOR RACHNA SHRIVASTAVA & ASSOCIATES

CHARTERED ACCOUNTANTS



RACHNA SHRIVASTAVA

PARTNER

M.NO 402115

For: Rachna Shrivastava & Associates
Chartered Accountants

Rachna
Partner
Rachna Shrivastava

[Signature]
मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद हमरिया
जिला-उमरिया (म.प्र.)

ABSTRACT SHEET For Reporting on Audit Paras for Financial Year 2020-21

Name of ULB- Umaria, Nagar Palika Parishad

Name of the Auditor- Rachna Shrivastava & Associates

Sr.No	Parameters	Description	Observation	Suggestion
1	Audit of Revenue	1. We have audited different items of receipt like rent, property tax, water tax, and shop rent wherein we have applied detailed audit procedures. We have verified rojnamcha and cash register where we have find no errors. All collection has been recorded has been recorded in cash book register. As per annexure 6	1) Parishad has properly deposited all collections made from different sources in bank account during audit period. 2) Staff of parishad have deposited their collections within 2 working days. However in some case due to public holiday amount was not deposited timely. 3) We have not been provided with monthly/ quarterly targets of revenue receipts therefore not able to submit comparison sheet.	Monthly/ quarterly targets should be fixed so that its comparison with the actual can be possible and necessary action should be taken accordingly.
2	Audit of Expenditure	1) We have verified expenditures with their respective vouchers where we found payment voucher, payment amount, particulars of payments party name cheque no and work for which payment has been made etc are mentioned.	Following points has been emerged while auditing Various expenditures for the financial year 2018-19: 1) We have tallied voucher no., date, amount, cheque no. etc with the cash book register. 2) We have checked monthly balance of cash book register and where ever necessary correction has been made. 3) All payments are made within its sanction limit where no payment are made more or less. 4) All expenses are made as per rules, conditions and government guidelines where we have found no default. 5) No such case is noticed where the found of the ULB has been mis-utilised, moreover on random check we did not notice any mis utilization of financial limits of the sanctioning authority. 6) We verified scheme and project wise	1) Indent Letter must be prepare before purchasing material by any department. 2) Payment voucher must be authorized by the appropriate authority. 3) TDS should be deducted in correct rate and should be adjusted in correct PAN. 4) A list of dead stock should be prepared and action to be taken for its action. 5) Monthly actual progress of revenue and expenses should be prepared in context of Budget.
3	Audit of book Keeping	Following Register were maintained: 1) Grant Register 2) Cash Book 3) Cheque Book issue register Register	NIL	In cash book register in no of instances entries has been corrected by cutting or overcutting. Special attention should be given that the mistakes is not allowable while writing in cash book register. It is advised to file quarterly TDS return to avoid the penalties under Income Tax Act 1961. Fixed asset register is to be maintained and fixed asset to be numbered. Hence it is advised to number the fixed assets to avoid misling of assets. The following register to be maintained 1) Expense Book 2) Income Book 3) Fixed Asset register 4) security Deposit Register 5) EMD Register 6) Advance Register 7) Tender Register



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4	Audit of FDR	No details provided to us	No details provided to us hence we are not able to comment.	Parishad have to adopt practice for regularly making fdr of amounts which have time for the utilisation at appropriate interest rate with the Bank so as to avoid any revenue loss on it.
5	Audit of Tender/Bids	Details were given As per Annexure 2 attached	Proper Tendering procedures were followed.	1. List of black listed / non performing contractors should be prepared and circulated at department level..2.Parishad has to follow the procedure of issuing notice to the person to whom tender has been allotted and agreement has been made with them has failed to execute the work order in time
6	Audit of Grants & Loans	Details were given as per Annexure 3	Grants were expended as per the schemes they were sanctioned.	Grant wise bank accounts should be maintained.Excess expenditure has been done as compared to the grant received the details are as per Annexure 3
7	Incidences Relating to diversion of Funds from Capital receipts/grants/loans to revenue nature. Expenditure from one project/scheme to another	No such incidences were encountered during the course of audit.	No such incidences were encountered during the course of audit.	Parishad should give special attention for making payment by using the fund of the same scheme.
8	a) Percentage of revenue expenditure (establishment, salary, operation and maintainence) with respect to revenue receipts (tax and non-tax) excluding octroi, Entry tax, stamp duty and other grants etc.	Percentage of revenue expenditure with respect to revenue receipts is 273.92%. Such higher percent is because the revenue expense is expended from grant received by the department also. Details of the same is given as per Annexure 4 attached.	Percentage of revenue expenditure with respect to revenue receipts is 273.92%. Such higher percent is because the revenue expense is expended from grant received by the department also. Details of the same is given as per Annexure 4 attached.	ULB is required to complete its Receipt and payment income and Expenditure and Balance sheet timely and before audit so that it must be checked and annexed with the audit report.
9	b) Percentage of capital Expenditure with respect to Total Expenditure	Percentage of capital Expenditure with respect to Total Expenditure is 22.79%. Details of the same is given as per Annexure 5 attached.	Percentage of capital Expenditure with respect to Total Expenditure is 22.79%. Details of the same is given as per Annexure 5 attached.	ULB is required to complete its Receipt and payment income and Expenditure and Balance sheet timely and before audit so that it must be checked and annexed with the audit report.
10	Whether Bank reconciliation statement have been regularly prepared	Bank reconciliation statement have not been prepared annually.	Bank reconciliation statement should be prepared at the end of each month for effective control but it has not been prepared	Bank reconciliation statement should be prepared at the end of each month for effective control.

PLACE:SATNA(MP)

DATE:14.09.2021

FOR RACHNA SHRIVASTAVA & ASSOCIATES
CHARTERED ACCOUNTANTS



RACHNA SHRIVASTAVA
PARTNER
M NO 402115

For: Rachna Shrivastava & Associates
Chartered Accountants

Rachna
Partner
Rachna Shrivastava

मुख्य नगर पालिका अधिकारी
नगर पालिका हरिद्वार हरियाणा
जिला-उमरिया (न.प.)

नगर पालिका परिषद् उमरिया जिला उमरिया (म.प्र.)

वित्तीय वर्ष 2020 - 2021

प्राप्ति	राशि	राशि	भुगतान	राशि	राशि
प्रारंभिक शेष			स्थापना व्यय		
हाथ में शेष राशि	74,585,664.30		कर्मचारी वेतन		28,295,203.00
बैंक में शेष राशि			वेतन - एरियस		1,550,178.00
			वेतन - अवकाश नगदीकरण भुगतान		792,533.00
			एन.पी.एस.		1,708,404.00
नगर परिषद् की कर राजस्व आय			जी.पी.एफ.		1,806,407.00
जलकर			ई.पी.एफ.		4,298,593.00
जलकर चालू	993,211.20				38,451,318.00
जलकर बकाया	564,843.00				
जलकर अधिभार	171,321.00		प्रशासनिक व्यय		
जलकर उपकर	53,109.00	1,782,484.20	विज्ञापन व्यय		515,050.60
समेकित कर			आलव व्यय		363,825.00
समेकित कर चालू	227,325.00		क्रान्ती प्रभार		180,500.00
समेकित कर बकाया	525,130.00		ऑडिट फीस		123,500.00
समेकित कर अधिभार	22,382.00	774,837.00	बैंक प्रभार		1,098.00
सम्पत्ति कर			बजट जी एल कोड		30,000.00
सम्पत्ति कर चालू	2,693,648.00		कंप्यूटर व्यय		48,444.00
सम्पत्ति कर बकाया	2,581,952.00		कॉविड 19 व्यय		196,043.87
सम्पत्ति कर अधिभार	96,095.00	5,371,695.00	डी.पी.आर व्यय		531,056.00
विकास उपकर			फलेक्स ज्वेनर व्यय		218,492.80
विकास उपकर चालू	534,066.00		प्रचार प्रसार व्यय		158,286.00
विकास उपकर बकाया	507,289.00	1,041,355.00	कार्यालय व्यय		44,218.00
शिक्षा उपकर			स्वागत समारोह		1,370,232.91
शिक्षा उपकर चालू	534,066.00		सावधानिक प्याऊ		152,445.00
शिक्षा उपकर बकाया	507,289.00	1,041,355.00	रिटर्न फाइलिंग		54,000.00
नवीन नल कनेक्शन			छपाई एवं लेखन व्यय		132,122.00
नल कनेक्शन फीस	11,297.00		यात्रा व्यय		7,308.00
नल संयोजन प्रतिभूति फीस	79,000.00		वाहन किराया		107,541.00
नल कनेक्शन फेरल चार्ज	7,821.00		वाहन बीमा		29,172.00
नल कनेक्शन फिटिंग चार्ज	8,215.00		स्वच्छ भारत मिशन व्यय		278,810.00
रोड कटिंग फीस	71,378.00		संक्रामण प्रभार		270,321.49
नल विच्छेदन चार्ज	2,530.00	180,241.00	विविध व्यय		253,358.00
नगर परिषद् के सम्पत्तियों की किराये से आय			विधुत व्यय		51,754.52
			विधुत व्यय - भवन		807,372.75



मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद् उमरिया
जिला-उमरिया (म.प्र.)

भवन किराया चालू	2,565,705.00		विधुत व्यय - पाक	567,946.29
भवन किराया बकाया	905,107.00		विधुत व्यय - सुलभ कॉम्प्लेक्स	211,907.00
भवन किराया अधिभार	277,375.00		विधुत व्यय - सड़क बत्ती	7,194,151.36
भवन किराया GST	698,324.00		विधुत व्यय - जल प्रदाय	5,326,637.94
भवन सहनिर्माण	145,419.00			19,225,594.53
सामुदायिक भवन आरक्षण शुल्क	256,500.00		संचालन & रखरखाव	
पानी टैकर किराया	9,925.00	4,858,355.00	जे.सी.बी. कार्य	318,604.00
			जल प्रदाय सामग्री मरम्मत	211,680.96
नगर परिषद की अन्य आय			रोड, नाली, भवन मरम्मत	1,266,333.00
आवेदन पत्र फीस	601.00		विद्यालय, पार्क, बाउंड्री, अन्य मरम्मत कार्य	1,189,384.63
अंतरण प्रभार फीस	132,422.00		वाहन मरम्मत	698,715.00
अंतरण फीस	84,040.00		पेट्रोल एवं डीजल	4,012,857.70
अपाशिष्ट सामग्री बिक्री	3,210.00			7,697,575.29
अस्थाई बाजार फीस	27,600.00		सामग्री क्रय	
बाजार फीस	1,200,375.00		कॉविड 19 सामग्री	19,642.92
भवन अनुज्ञा शुल्क	179,654.00		विधुत सामग्री क्रय	1,078,207.00
बस स्टैंड शुल्क	67,150.00		जल प्रदाय सामग्री क्रय	2,015,848.50
अथेडेंड शुल्क - मास्क	112,850.00		निर्माण सामग्री	22,200.00
व्यय वापसी	206,183.00		स्टार सामग्री	463,994.70
जनभागीदारी	5,535,367.86		सफाई सामग्री क्रय	593,238.00
ब्याज	449,310.00			4,193,131.12
जपदी शुल्क	500.00		निर्माण कार्य	
पार्किंग फीस	7,970.00		सी सी नाली निर्माण	3,851,790.00
परमिशन शुल्क	7,914.00		सी सी रोड निर्माण	10,430,378.00
निविदा फीस	550,520.00		रोड निर्माण	608,839.21
पसमन शुल्क	143,519.00		सामुदायिक भवन निर्माण	336,116.00
प्रमाण पत्र फीस	1,900.00		दुकान निर्माण	609,703.00
समझौता फीस	31,650.00		प्रशिक्षणशाला निर्माण	852,501.00
SBM डंड प्रभार	14,750.00		रेम्प निर्माण	323,152.19
मल टैक फीस	20,500.00		विधुत फिटिंग कार्य	578,557.00
श्रम उपकर	25,017.00		पानी बोरिंग	83,556.00
सुचना का अधिकार	574.00		अन्य निर्माण	770,275.00
व्यवसायिक शुल्क	2,540.00			18,444,867.40
वाटर हारवैस्टिंग शुल्क	10,000.00	8,816,116.86	अचल सम्पत्तियाँ	
अन्य आय	-		कंप्यूटर, प्रिंटर, लेपटॉप, प्रोजेक्टर क्रय	27,283.00
			हाथ कचरा गाड़ी	92,891.00
			बैकहो मशीन	89,867.90
अनुदान & अंशदान सहायता			बायो मेट्रिक मशीन	19,175.00
सड़क मरम्मत	3,598,000.00		इलेक्ट्रिक तेल काटा	18,560.00
राज्यवित्त	5,395,000.00		फोटो कॉपी मशीन	96,819.00
यात्री कर	1,268,724.00			



मुख्य मंत्र पालिका अधिकार
भार प्रालिका गरिष्ठ इमारिया
(Gandhi) जिला-रुमरिया (म.प.)

मूल भुल सुविधा	7,841,000.00	फनीचर	89,671.00	
नियत कर	3,553,000.00	कूलर	29,341.00	463,607.90
मु.म. अधीसंरचना	1,500,000.00			
नगर उदय अभियान	100,000.00	अनुदान & अशदान सहायता		
संबल योजना - अन्तेष्टी सहायता	15,000.00	मु.म. कन्यादान योजना	30,456.00	
15वा वित्त आयोग	31,184,000.00	संबल योजना	400,000.00	430,456.00
चुगी क्षतिपूती	36,461,643.00			
पुरानी अनुदान	6,872,950.36	अन्य भुगतान		
मुद्राक शुल्क	2,592,000.00	सामुदायिक भवन आरक्षण शुल्क	108,098.00	
		अग्रिम भुगतान	80,000.00	
अन्य प्रादियां		अमानत राशि	3,641,499.00	
अग्रिम वापसी	20,000.00	वेतन अग्रिम भुगतान	984,000.00	
आमानत राशि		शासन को राशि वापसी	3,540,000.00	
निविदा आमानत राशि	77,121.00	हुडको लोन भुगतान	1,428,400.00	
नीलामी प्रतिभूति राशि	499,750.00	हुडको लोन व्याज	1,503,954.00	
		निर्वाचन कार्य	93,564.00	11,379,515.00
केश बुक में अंतर की राशि	162,417.00	कटौती भुगतान		
		आयकर	442,647.00	
		श्रम कर	131,563.00	
अन्य केश बुक भुगतान		रायल्टी	261,072.00	
आई ए पी केश बुक	317,884.00	जी.एस.टी. - टी.डी.एस.	266,899.00	1,102,181.00
म.प. भवन & अन्य	25,074.00			
एन उ एल एम केश बुक	0.86			
		अन्य केश बुक भुगतान		
		14वा वित्त केश बुक	5,447,611.72	
		15वा वित्त केश बुक	15,439,611.00	20,887,222.72
		केश बुक में अंतर की राशि	613,828.00	613,828.00
		अंतिम शेष राशि		
		बैंक में शेष राशि	77,046,370.62	
		हाथ में शेष राशि		77,046,370.62
योग		योग		199,935,667.58



मुख्य नगर पालिका अधिकारी
नगर पालिका गरिब हस्तारो
जिला-उमरिया (न.प.)

नगर पालिका परिषद् उमरिया जिला उमरिया (म.प्र.)

वित्तीय वर्ष 2020-2021

प्राप्ति	राशि	राशि	भुगतान	राशि	राशि
प्रारंभिक शेष			स्थापना व्यय		
हाथ में शेष राशि			कर्मचारी - मानदेय	1,348,000.00	1,348,000.00
15 वा वित्त केश बुक			प्रशासनिक व्यय		
14 वा वित्त केश बुक	37,147,106.23		आश्रय स्थल संचालन व्यय	491,250.00	
आई. ए.पी. केश बुक	2,343,240.19		विशेष व्यय	6,500.00	
एन.उ.एल.एम. केश बुक	2,424,387.34		प्रमाण करण व्यय	290,000.00	
पेय जल केश बुक			बैंक प्रभार	1,559.93	
स्वच्छ भारत केश बुक	9,051,146.00		फोटोकॉपी / फलेक्स प्रिंटर व्यय	11,700.00	
बी.आर.जी.एफ. केश बुक	18,260,992.00		क्षमता वर्धन	123,600.00	
दीनदयाल केश बुक	109,102.00		सामग्री / टेंट व्यय	15,390.00	
खनिज / पार्क केश बुक	3,636,603.00		यूनिफार्म	84,280.00	
भवन एवं सह निर्माण केश बुक	219,103.00		परिक्षण व्यय	1,482,622.00	
पी.एम.ए.वाई. केश बुक	19,041,872.82		परिवहन व्यय	94,080.00	
रिवॉल्विंग फण्ड केश बुक	20,800,445.92		यात्रा व्यय	13,522.00	
सर्व शिक्षा अभियान	484,500.00		फोटो वीडियो व्यय	13,550.00	
विशेष निधि केश बुक	25,644,324.00	145,326,652.89	यात्रा व्यय		2,628,053.93
BACHAT KHATA	6,163,830.39				
अनुदान & अंशदान सहायता			अचल सम्पत्तियां		
एन.उ.एल.एम.	5,000,000.00		कचरा वाहन क्रय	580,104.00	580,104.00
पी.एम.ए.वाई.	98,500,000.00				
दीनदयाल रसोई	892,000.00		सामग्री क्रय		
मु.म. शहरी पेयजल	20,000,000.00	124,392,000.00	जल सोधन सामग्री	657,664.00	657,664.00
अन्य आय			निर्माण कार्य		
ल्याज	5,145,080.81		बाउन्डरी बाल निर्माण	2,245,688.00	
रसोई आय	13,300.00		नाली निर्माण	617,427.00	
अन्य आय	155,004.00	5,313,384.81	रोड निर्माण	5,241,132.00	
			फिकल निर्माण	1,655,136.00	
निकाय मुख्य केश बुक	20,887,222.72	20,887,222.72	पार्क निर्माण	1,927,240.00	
			पेयजल योजना	12,064,698.00	
			पेवर ब्लॉक	3,297,828.00	
			शौचालय निर्माण	1,868,506.00	
			व्यक्तिगत शौचालय निर्माण	871,363.00	29,789,018.00
			केश बुक में अंतर की राशि		



Signature

मुख्य नगर पालिका अधिकारी
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				स्वच्छ भारत केश बुक में अंतर की राशि	180,000.00	183,663.00
				14 वा केश बुक में अंतर की राशि	3,663.00	
				अन्य भुगतान		
				शासन को अनुदान वापसी BRGF	13,477,000.00	
				निकाय मुख्य केश बुक	342,958.86	
				ऋण भुगतान	4,293,186.29	18,113,145.15
				अनुदान एवं अंशदान सहायता		
				अनुग्रह सहायता	200,000.00	
				पी.एम.ए.वाई. अनुदान व्यय	71,337,100.00	71,537,100.00
				कटौती भुगतान		
				आयकर	651,506.00	
				श्रम कर	313,509.00	
				रायल्टी	450,033.00	
				जी.एस.टी. - टी.डी.एस.	312,218.00	1,727,266.00
				अंतिम शेष राशि		
				15 वा वित्त केश बुक	11,269,154.00	
				14 वा वित्त केश बुक	29,108,462.95	
				आई. ए.पी. केश बुक	2,064,164.00	
				एन.उ.एल.एम. केश बुक	3,608,515.61	
				पेय जल केश बुक	(183,756.55)	
				स्वच्छ भारत केश बुक	7,105,736.00	
				बी.आर.जी.एफ. केश बुक	5,375,473.00	
				दीनदयाल केश बुक	1,018,850.00	
				खानेज / पार्क केश बुक	1,806,283.00	
				भवन एवं सह निर्माण केश बुक		
				पी.एम.ए.वाई. केश बुक	47,004,609.02	
				रिवॉल्विंग फण्ड केश बुक	21,371,956.92	
				सर्व शिक्षा अभियान	1,402,491.00	
				विशेष निधि केश बुक	32,062,278.00	
				PMAY केश बुक में अंतर की राशि		
				14 वा वित्त केश बुक में अंतर की राशि		
				BACHAT KHATA	6,341,029.39	169,355,246.34
				योग	295,919,260.42	295,919,260.42

NOTE:- THE OPENING BALANCES OF THE BANK ARE NOT AS PER LAST YEAR IT IS TAKEN AS PER CASH BOOK
NOTE:- THE OPENING OF SOME FUNDS WERE NOT INCLUDED IN THE LAST YEAR RECEIPT PAYMENTS



मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद जमरिया
जिला - उमरिया (म.प्र.)

ABSTRACT SHEET For Reporting on Audit Paras for Financial Year 2020-21

Name of ULB- UMARIA, Nagar Plika Parishad

Name of the Auditor- Rachna Shrivastava & Associates

Sr.No	Parameters	Description	Observation in Brief	Suggestions
1	Audit of Revenue			
	Revenue Tax collection	Receipts in Rs.		
		Year 2019-20	Year 2020-21	% Growth
(i)	Property Tax	3731036.00	5371695.00	43.97
(ii)	Consolidated Tax	564764.00	774837.00	37.20
(iii)	Town Development cess	729328.00	1041355.00	42.78
(iv)	Education cess	694699.00	1041355.00	49.90
	Total (A)	5719827.00	8229242.00	
	Non-Revenue Tax collection			
(i)	Rent from Land & Building	3274234.00	4858355.00	48.38
(ii)	Water consumer Surcharge	1902696.00	1782484.20	-6.32
(iii)	Surcharge from Solid Waste	0.00	0.00	0.00
(iv)	Other Taxes/ Fess	6626832.45	8996357.86	35.76
	Total (B)	11803762.45	15637197.06	
	Grand Total (A+B)	17523589.45	23866439.06	
			Details were shown in Schedule B and Schedule C annexed to Receipt and Payment Account..	
			No adverse irregularity found.	

PLACE:SATNA(MP)

DATE:14.09.2021



**FOR RACHNA SHRIVASTAVA & ASSOCIATES
CHARTERED ACCOUNTANTS**

**RACHNA SHRIVASTAVA
PARTNER
M NO 402115**

For: Rachna Shrivastava & Associates
Chartered Accountants

Rachna
Partner
Rachna Shrivastava

[Signature]
मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद उमरिया
जिला-उमरिया (म.प.)

ANNEXURE 4 PERCENTAGE OF REVENUE EXPENSES WITH RESPECT TO REVENUE RECEIPTS					
S. NO	Particular	Revenue Receipts	Particular	Revenue Payments	PERCENTAGE OF REVENUE EXPENSE WITH REVENUE RECEIPTS
1	जलकर चालू	993,211.20	कर्मचारी वेतन	28,295,203.00	
2	जलकर बकाया	564,843.00	वेतन - एरियस	1,550,178.00	
3	जलकर अधिभार	171,321.00	वेतन - अवकाश नगदीकरण भुगतान	792,533.00	
4	जलकर उपकर	53,109.00	एन.पी.एस.	1,708,404.00	
5	समीकित कर चालू	227,325.00	जी.पी.एफ.	1,806,407.00	
6	समीकित कर बकाया	525,130.00	ई.पी.एफ.	4,298,593.00	
7	समीकित कर अधिभार	22,382.00	विज्ञापन व्यय	515,050.60	
8	सम्पत्ति कर चालू	2,693,648.00	आलव व्यय	363,825.00	
9	सम्पत्ति कर बकाया	2,581,952.00	क्रान्ती प्रभार	180,500.00	
10	सम्पत्ति कर अधिभार	96,095.00	ऑडिट फीस	123,500.00	
11	विकाश उपकर चालू	534,066.00	बैंक प्रभार	1,098.00	
12	विकाश उपकर बकाया	507,289.00	बजट जी एल कोड	30,000.00	
13	शिक्षा उपकर	-	कंप्यूटर व्यय	48,444.00	
14	शिक्षा उपकर चालू	534,066.00	कोविद 19 व्यय	196,043.87	
15	शिक्षा उपकर बकाया	507,289.00	डी.पी.आर व्यय	531,056.00	
16	नल कनेक्शन फीस	11,297.00	फलैक्स प्लेनर व्यय	218,492.80	
17	नल संयोजन प्रतिभूति फीस	79,000.00	प्रचार प्रसार व्यय	158,286.00	
18	नल कनेक्शन फेरूल चांज	7,821.00	कार्यालय व्यय	44,218.00	
19	नल कनेक्शन फिटिंग चांज	8,215.00	स्वागत सामाराह	1,370,232.91	
20	रोड काटिंग फीस	71,378.00	सार्वजनिक घ्याऊ	152,445.00	
21	नल विचेहुदन चांज	2,530.00	रिटर्न फाइलिंग	54,000.00	
22	भवन किराया चालू	2,565,705.00	छपाई एवं लेखन व्यय	132,122.00	
23	भवन किराया बकाया	905,107.00	यात्रा व्यय	7,308.00	
24	भवन किराया अधिभार	277,375.00	वाहन किराया	107,541.00	
25	भवन किराया GST	698,324.00	वाहन बीमा	29,172.00	
26	भवन सहनिमाण	145,419.00	स्वच्छ भारत मिशन व्यय	278,810.00	
27	सामुदायिक भवन आरक्षण शुल्क	256,500.00	संक्रामण प्रभार	270,321.49	
28	पानी टँकर किराया	9,925.00	विविध व्यय	253,358.00	
29	आवेदन पत्र फीस	601.00	विद्युत व्यय		
30	अंतरण प्रभार फीस	132,422.00	विद्युत व्यय	51,754.52	
31	अंतरण फीस	84,040.00	विद्युत व्यय - भवन	807,372.75	
32	अपशिष्ट सामग्री बिक्री	3,210.00	विद्युत व्यय - पार्क	567,946.29	
33	अस्थाई बाजार फीस	27,600.00	विद्युत व्यय - सुलभ कॉम्लेक्स	211,907.00	
34	बाजार फीस	1,200,375.00	विद्युत व्यय - सड़क बत्ती	7,194,151.36	
35	भवन अनुज्ञा शुल्क	179,654.00	विद्युत व्यय - जल प्रदाय	5,326,637.94	
36	बस स्टैंड शुल्क	67,150.00	जे.सी.बी. कार्य	318,604.00	
37	अथेटेड शुल्क - मास्क	112,850.00	जल प्रदाय सामग्री मरम्मत	211,680.96	
38	व्यय वापसी	206,183.00	रोड, नाली, भवन मरम्मत	1,266,333.00	
39	जनभागीदारी	5,535,367.86	विद्यालय, पार्क, बाउंडरी, अन्य मरम्मत	1,189,384.63	
40	ब्याज	449,310.00	वाहन मरम्मत	698,715.00	
41	जप्टी शुल्क	500.00	पेट्रोल एवं डीजल	4,012,857.70	
42	पार्किंग फीस	7,970.00			
43	परामिशन शुल्क	7,914.00			
44	निविदा फीस	550,520.00			
45	पसमन शुल्क	143,519.00			
46	प्रमाण पत्र फीस	1,900.00			
47	समझौता फीस	31,650.00			
48	SBM देड प्रभार	14,750.00			
49	मल टैंक फीस	20,500.00			
50	श्रम उपकर	25,017.00			
51	सूचना का अधिकार	574.00			
52	व्यवसायिक शुल्क	2,540.00			
53	वाटर हारवोस्टिंग शुल्क	10,000.00			
54	अन्य आय	-			
	Total Revenue Receipts	23,866,439.06	Total Revenue Payments	65,374,487.82	

14.09.2021

RACHNA SHRIVASTAVA & ASSOCIATES
★ ★
M.No.-402115
Mob.-9893898012
SATNA (M.P.)
Ph.-07672-407360
★ ★
CHARTERED ACCOUNTANTS

Partner
Rachna Shrivastava

जिला-उमरिया (म.प्र.)

ANNEXURE 5
PERCENTAGE OF CAPITAL EXPENDITURE WITH RESPECT TO REVENUE TOTAL EXPENDITURE

S.NO	Particulars	Amount
1	कोविद 19 सामग्री	19,642.92
2	विधुत सामग्री क्रय	1,078,207.00
3	जल प्रदाय सामग्री क्रय	2,015,848.50
4	निर्माण सामग्री	22,200.00
4	स्टोर सामग्री	463,994.70
5	सफाई सामग्री क्रय	593,238.00
6	सी सी नाली निर्माण	3,851,790.00
7	सी सी रोड निर्माण	10,430,378.00
8	रोड निर्माण	608,839.21
9	सामुदायिक भवन निर्माण	336,116.00
10	दूकान निर्माण	609,703.00
11	प्रशिक्षणशाला निर्माण	852,501.00
12	रेम्प निर्माण	323,152.19
13	विधुत फिटिंग कार्य	578,557.00
14	पानी बोरिंग	83,556.00
15	अन्य निर्माण	770,275.00
16	कंप्यूटर, प्रिंटर, लैपटॉप, प्रोजेक्टर क्रय	27,283.00
17	हाथ कचरा गाड़ी	92,891.00
	बैकहो मशीन	89,867.90
	बायो मेट्रिक मशीन	19,175.00
	इलेक्ट्रिक तेल काटा	18,560.00
	फोटो कॉपी मशीन	96,819.00
	फर्नीचर	89,671.00
	कूलर	29,341.00
	TOTAL CAPITAL EXPENSES DURING THE YEAR	23,101,606.42
	TOTAL EXPENSES DURING THE YEAR	101,388,246.24
	PERCENTAGE OF CAPITAL EXPENDITURE WITH RESPECT TO TOTAL EXPENDITURE	22.79



मुख्य नगर पालिका अधिकारी
नगर पालिका परिसर समरिया
जिला-समरिया (म.प्र.)

क्र.	अनुदान का नाम	प्रारंभिक शेष	प्राप्त राशि (2020-21)	व्यय राशि (2019-20)	शेष राशि
1	14वा वित्त आयोग	37147106.23	6298406	18078118.23	25367394.23
2	15वा वित्त आयोग		3,11,84,000.00		3,11,84,000.00
3	विशेष निधि	3,32,37,000.00	9,60,090.00	21,34,812.00	3,20,62,278.00
4	मूल भूत सुविधा	52,33,000.00	78,41,000.00	23,78,000.00	1,06,96,000.00
5	राज्य वित्त आयोग	11,77,000.00	53,95,000.00	30,08,000.00	35,64,000.00
6	सड़क मरम्मत	5,80,000.00	35,98,000.00	6,82,000.00	34,96,000.00
7	स्वच्छ भारत मिशन	85,50,886.00	2,10,936.00	16,56,086.00	71,05,736.00
8	DAY NULM	22,72,033.44	50,66,319.00	39,12,254.35	34,26,098.09
9	BRGF	1,79,73,165.00	5,91,481.00	1,34,77,000.00	50,87,646.00
10	IDSMT	2,08,00,445.92	5,71,511.00		2,13,71,956.92
11	प्रधानमंत्री आवास योजना	2,08,21,164.99	9,94,79,848.00	7,14,57,111.00	4,88,43,901.99
12	तालाब संरक्षण	27,50,000.00			27,50,000.00
13	नगरोदय अनुदान	1,00,000.00			1,00,000.00
14	प्रोत्साहन अनुदान	11,95,019.00			11,95,019.00
15	आई.ए.पी.मद	23,43,240.19	38,807.00	3,17,884.00	20,64,163.19
16	मु.म. अधोसंरचना II	2,27,20,000.00	3,30,477.00	1,38,83,283.00	91,67,194.00
17	मु.म. अधोसंरचना III		15,00,000.00		15,00,000.00
18	मु.म. पेयजल योजना	5,16,535.44	2,00,00,000.00	2,05,14,994.95	1,540.49



मुख्य नगर पालिका अधिकारी
नगर पालिका गरिब कर्मचारी
जिला-उमरिया (म.प्र.)

DETAILS OF FDR

Annexure - 9

S. No.	FDR No	Bank Name	Amount	Matured Dte	Status
1	6072	Satpura Kehetriya Bank	422,521.00	28.01.2011	
2	6071	Satpura Kehetriya Bank	724,323.00	28.01.2011	
3	655877	State Bank of India	37,392.00	12.08.2010	
4	655876	State Bank of India	49,820.00	07.05.2010	
5	655875	State Bank of India	32,326.00	17.12.2010	
6	830877	State Bank of India	2,200,000.00	10.03.2011	
7	2504022	State Bank of India	1,169,300.00	13.08.2013	
8	655974	State Bank of India	91,139.00	15.09.2012	
9	504023	State Bank of India	29,245.00	26.02.2014	
10	504021	State Bank of India	192,106.00	02.03.2014	



मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद समरिया
मिला-समरिया (ब.प्र.)

Nagar Palika Parisad
Umaria Dist. Umaria (MP)
Audit 2020-2021
Irregularities in voucher checking

Assessment Year wrong mentioned in following TDS challan.

Date	Amount of TDS	Assessment year as per challan	Actual assessment year
09.05.2020	87312.00	2020-2021	2021-2022
11.06.2020	144545.00	2020-2021	2021-2022
12.01.2021	107242.00	2020-2021	2021-2022
07.01.2021	116101.00	2020-2021	2021-2022

Income tax TDS challan late deposit with govt./Income Tax department.

Date	Amount of TDS	HEAD Of TDS	Month of TDS Deducted	Due date of TDS Deposit	Actual deposit date
09.05.2020	87312.00	194 C	April 2020	07.05.2020	09.05.2020
12.01.2021	107242.00	194 C	May 2020	07.06.2020	12.01.2021
12.01.2021	107242.00	194 C	June 2020.	07.07.2020	12.01.2021.
12.04.2021	629354.00	194 C	July 2020 to march 2021	Payment made within 7 th day of succeeding month	12.04.2021.

GST TDS challan late deposit with govt./ Tax department.

Date	Amount of TDS	HEAD Of TDS	Month of TDS Deducted	Due date of TDS Deposit	Actual deposit date
12.01.2021	49694.00	Various payment to bills /supplier & contractors	June 2020.	07.07.2020	12.01.2021.
12.04.2021	300554.00	Various payment to bills /supplier & contractors	July 2020 to march 2021	Payment made within 7 th day of succeeding month	12.04.2021.



For: Rachna Shrivastava & Associates
Chartered Accountants

Rachna
Partner
Rachna Shrivastava

मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद उमरिया
जिला-उमरिया (म.प्र.)

Income tax TDS Deducted in wrong head.

Date	Amount of TDS	Payment to	HEAD Of TDS	Head as per TDS Challan	Actual Head as per Income Tax Head
31.08.2020	3000.00	A Raghuwanshi & Company Bhopal (CA)	194 J professional fees	194 C	194 J
05.10.2020	6500.00	Rachna Shrivastava & Associates (CA)	194 J professional fees (Audit fees)	194 C	194 J

Common remark-

1. In case of agreement with supplier /contractor by Nagar Palika adhesive stamp affixed in such agreement is not cancelled or rubber stamp /seal not put on adhesive stamp affixed.
2. Most of agreement executed with supplier /contractor by Nagar first page of agreement not signed by supplier /contractor or owner of firm.
3. Rubber stamp /seal of firm not affixed in Most of agreement executed with supplier /contractor.
4. Income of scrap sale not shown.

P



For Rachna Shrivastava & Associates
Chartered Accountants

Rachna
Partner
Rachna Shrivastava

Si
मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद उमरिया
जिला-उमरिया (म.प्र.)

Annwure 1:

2) Sum Voucher Not Found

S No	Voucher No	Date	Particular
1	91	03.06.2020	Voucher Held at Collectrate
2	97	05.06.2020	Voucher Held at Collectrate
3	98	05.06.2020	Voucher Held at Collectrate
4	99	05.06.2020	Voucher Held at Collectrate
5	100	05.06.2020	Voucher Held at Collectrate
6	101	05.06.2020	Voucher Held at Collectrate
7	102	05.06.2020	Voucher Held at Collectrate
8	106	08.06.2020	Voucher Held at Collectrate
9	107	08.06.2020	Voucher Held at Collectrate
10	108	08.06.2020	Voucher Held at Collectrate
11	109	08.06.2020	Voucher Held at Collectrate
12	110	08.06.2020	Voucher Held at Collectrate
13	111	08.06.2020	Voucher Held at Collectrate
14	116	08.06.2020	Voucher Held at Collectrate
15	132	30.06.2020	Voucher Held at Collectrate
16	133	30.06.2020	Voucher Held at Collectrate
17	134	30.06.2020	Voucher Held at Collectrate
18	135	30.06.2020	Voucher Held at Collectrate
19	186	10.08.2020	Voucher Held at Collectrate
20	187	10.08.2020	Voucher Held at Collectrate
21	194	20.08.2020	Voucher Held at Collectrate
22	234	14.10.2020	Voucher Held at Collectrate
23	235	14.10.2020	Voucher Held at Collectrate
24	243	22.10.2020	Voucher Held at Collectrate
25	244	22.10.2020	Voucher Held at Collectrate
26	245	22.10.2020	Voucher Held at Collectrate
27	246	22.10.2020	Voucher Held at Collectrate
28	261	07.11.2020	Voucher Held at Collectrate
29	262	07.11.2020	Voucher Held at Collectrate
30	280	18.11.2020	Voucher Held at Collectrate
31	281	18.11.2020	Voucher Held at Collectrate
32	295	23.11.2020	Voucher Held at Collectrate
33	296	23.11.2020	Voucher Held at Collectrate

Annwure 2:

1) TDS Not Deducted Paid Amt 2020-21

S No	Cash Book	Date	Paid Amount	Section	Rate	TDS Amount
1	Main	25.04.2020	30,000.00	94J	10%	3,000.00
2	Main	17.07.2020	15,000.00	94J	10%	1,500.00
3	Main	21.07.2020	65,000.00	94J	10%	6,500.00
4	Main	22.07.2020	5,000.00	94J	10%	500.00
5	Main	22.07.2020	15,000.00	94J	10%	1,500.00



For: Rachna Shrivastava & Associates
Chartered Accountants

Rachna
Partner
Rachna Shrivastava

मुख्य नगर पालिका अधिकारी
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जिला-समरिया (म.प्र.)

मुख्य कैश बुक के योग अंतर की राशि

कैश बुक के आय पक्ष में योग अंतर की दिनांक	राशि	कुल राशि
13.05.2020		
16.06.2020	1,000.00	
24.08.2020	611,978.00	
28.09.2020	220.00	
05.12.2020	270.00	
	360.00	613,828.00

कैश बुक के व्यय पक्ष में योग अंतर की दिनांक	राशि	कुल राशि
05.06.2020	10.00	
05.03.2020	50.00	
22.03.2020	162,357.00	162,417.00

14 वा वित्त कैश बुक के योग अंतर की राशि

कैश बुक के आय पक्ष में योग अंतर की दिनांक	राशि	कुल राशि
09.04.2020	180,000.00	180,000.00

कैश बुक के व्यय पक्ष में योग अंतर की दिनांक	राशि	कुल राशि

स्वच्छ भारत मिशन कैश बुक के योग अंतर की राशि

कैश बुक के आय पक्ष में योग अंतर की दिनांक	राशि	कुल राशि
08.10.2020	3,663.00	3,663.00

कैश बुक के व्यय पक्ष में योग अंतर की दिनांक	राशि	कुल राशि



मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद कमरिया
जिला-उमरिया (म.प्र.)

Bank Reconciliation April 20 to March 2021 Bank ICICI - 1000004**A) BALANCE AS PER CASH BOOK Dt 31.03.2021****256,434.02****Less****1) Short cash Deposit in bank**

S No	Date	Actual Amt	Debet Amt	Excess Amt
1	03.06.2020	1,630.00	1,450.00	180.00
				180.00

B) Total of Less = (1)**180.00****Add****2) Check issue but present in bank**

S No	Date	Amount
1	03.06.2020	4,000.00
2	03.06.2020	4,000.00
3	03.06.2020	4,000.00
4		12,000.00

3) Amt deposit in bank but not entered in cash book dt 14.05.2020**12,100.00****4) Excess Cash Deposit in Book**

S No	Date	Actual Amt	Deposit Amt	Excess Amt
1	03.04.2020	44,211.00	44,212.00	1.00
2	30.04.2020	280.00	380.00	100.00
3	06.06.2020	1,485.00	1,630.00	145.00
4				246.00

C) Total of Add (2+3+4)**24,346.00****D) BALANCE AS PER BANK BOOK Dt. 31.03.2021 (A-B+C)****280,600.02**

THE BALANCE OF 14 वा वित्त कैश बुक IS NOT TALLING WITH THE CLOSING BALANCE OF THE CASH BOOK



मुख्य नगरपालिका अधिकारी
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जिला-उमरिया (म.प्र.)

Annexure - 7

Bank Reconciliation of State Bank Of India A/c No 53026470021

From April 2020 to March 2021

1) Balance as per our bank book Dt - 31.03.2021

56,994,112.88

Less

A) Short Amount debit in Cash Book by bank


Date	V No	Debit Amount	Paid by Bank	Short Amount
22.04.2020	10	5,241.60	5,241.90	0.30
05.05.2020	41	2,727,306.00	2,794,325.00	67,019.00
05.05.2020	43	966,210.00	966,211.00	1.00

67,020.30

B) Last Year Payment

S No	Date	Amount
1	01.04.2020	27,504.00
2	01.04.2020	22,071.00
3	01.04.2020	561,445.00
4	01.04.2020	25,249.00
5	01.04.2020	10,107.00
6	01.04.2020	82,788.00
7	01.04.2020	57,764.00
8	01.04.2020	20,794.00
9	01.04.2020	8,963.00
10	01.04.2020	26,228.00
11	01.04.2020	30,056.00
12	01.04.2020	28,829.00
13	01.04.2020	23,829.00
14	01.04.2020	25,501.00
15	01.04.2020	56,884.00
16	01.04.2020	30,762.00
17	01.04.2020	24,619.00
18	01.04.2020	21,821.00
19	01.04.2020	20,543.00
20	01.04.2020	40,457.00
21	01.04.2020	19,422.00
22	01.04.2020	16,767.00
23	01.04.2020	20,700.00
24	01.04.2020	9,578.00




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25	01.04.2020	34,943.00
26	01.04.2020	28,819.00
27	01.04.2020	30,762.00
28	01.04.2020	28,819.00
29	01.04.2020	28,819.00
30	01.04.2020	28,819.00
31	01.04.2020	18,896.00
32	01.04.2020	16,767.00
33	01.04.2020	25,586.00
34	01.04.2020	18,896.00
35	01.04.2020	19,399.00
36	01.04.2020	19,399.00
37	02.04.2020	34,566.00
38	02.04.2020	22,730.00
39	02.04.2020	19,399.00
40	02.04.2020	19,399.00
41	02.04.2020	19,399.00
42	02.04.2020	20,353.00
43	02.04.2020	37,817.00
44	02.04.2020	410,098.00
45	02.04.2020	40,361.00
46	02.04.2020	123,114.00
47	02.04.2020	199,766.00
48	02.04.2020	210,374.00
49	02.04.2020	207,108.00
50	02.04.2020	216,928.00
51	02.04.2020	218,876.00
52	02.04.2020	214,986.00
53	02.04.2020	6,996.00
54	02.04.2020	6,732.00
55	02.04.2020	3,501.00
56	02.04.2020	6,996.00
57	02.04.2020	6,463.00
58	02.04.2020	5,655.00
59	02.04.2020	2,693.00
60	02.04.2020	6,996.00
61	02.04.2020	6,996.00
62	02.04.2020	6,996.00
63	02.04.2020	4,578.00



मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद उमरिया
जिला-उमरिया (म.प्र.)

64	02.04.2020	6,996.00
65	02.04.2020	6,996.00
66	03.04.2020	452,722.00
67	03.04.2020	357,303.00
68	05.04.2020	8,963.00
69	07.04.2020	262,038.00
70	07.04.2020	116,650.00
71	07.04.2020	110,029.00
72	07.04.2020	178,444.00
73	10.04.2020	10,107.00
74	14.04.2020	116,567.00

5,219,296.00

C) Amount Debit by Bank but Not Debit in Our Cash Book

1	01.05.2020	49,420.00	GST
2	09.05.2020	87,312.00	TDS
3	09.05.2020	129,597.00	Royalty
4	09.05.2020	42,156.00	CLT
5	11.06.2020	51,290.00	GST
6	11.06.2020	144,545.00	TDS
7	11.06.2020	30,287.00	Royalty
8	11.06.2020	64,900.00	CLT
9	03.12.2020	5,000.00	
10	08.12.2020	3,000.00	
11	09.12.2020	3,000.00	
12	07.01.2021	116,101.00	TDS
13	07.01.2021	62,378.00	Royalty
14	07.01.2021	53,310.00	CLT
15	11.01.2021	84,700.00	GST
16	12.01.2021	107,242.00	TDS
17	12.01.2021	100,015.00	Royalty
18	12.01.2021	37,993.00	CLT
19	12.01.2021	49,694.00	GST
20	31.03.2021	257,137.00	CLT
21	31.03.2021	488,058.00	Royalty

1,967,135.00

D) Short Amount Deposit in Bank

Date	Credit by our Bank Book	Credit in Bank Book	Excess Credit Amount
30.06.2020	2,700.00	1,600.00	1,100.00



मुख्य नगरपालिका अधिकारी
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06.08.2020	2,490.00	2,390.00	100.00
07.08.2020	2,830.00	2,730.00	100.00
13.10.2020	3,300.00	3,290.00	10.00

1,310.00

Excess Amount Paid by Bank

S No	Date	Cash Book Amount	Bank Book Amount	ExcessAmount
1	24.11.2020	7,500.00	8,500.00	1,000.00

1,000.00

Amount Credit in our Cash Book But Not Credit in Bank Book

S No	Date	Amount
1	21.01.2021	117,000.00

117,000.00

Total of Less (A+B+C+D+E+F)

7,372,761.30

ADD

Cheque issue but not present in bank

S No	Month	Amount	Head	
1	Apr-20	19,514.00	CLT	
2	Apr-20	37,431.00	GST	Apr-20
3	Apr-20	81,998.00	Royalty	
4	Apr-20	47,621.00	TDS	
5	May-20	7,323.00	CLT	
6	May-20	-	GST	May-20
7	May-20	6,186.00	Royalty	
8	May-20	33,892.00	TDS	
9	Jun-20	27,458.00	CLT	
10	Jun-20	49,693.00	GST	Jun-20
11	Jun-20	47,497.00	Royalty	
12	Jun-20	89,112.00	TDS	
13	Jul-20	1,497.00	CLT	
14	Jul-20	-	GST	Jul-20
15	Jul-20	-	Royalty	
16	Jul-20	2,994.00	TDS	
17	Aug-20	2,527.00	CLT	



मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद उमरिया
जिला-उमरिया

18	Aug-20			
19	Aug-20		GST	
20	Aug-20	1,771.00	Royalty	Aug-20
21	Sep-20	13,116.00	TDS	
22	Sep-20	838.00	CLT	
23	Sep-20		GST	
24	Sep-20	10,952.00	Royalty	Sep-20
25	Oct-20	8,428.00	TDS	
26	Oct-20	1,616.00	CLT	
27	Oct-20		GST	
28	Oct-20	3,947.00	Royalty	Oct-20
29	Nov-20	20,679.00	TDS	
30	Nov-20	23,092.00	CLT	
31	Nov-20	15,785.00	GST	
32	Nov-20	26,129.00	Royalty	Nov-20
33	Nov-20	74,894.00	TDS	
34	07.11.2020	73,725.00		
35	07.11.2020	17,458.00		
36	Dec-20	44,420.00	CLT	
37	Dec-20	66,921.00	GST	
38	Dec-20	53,488.00	Royalty	Dec-20
39	Dec-20	99,866.00	TDS	
40	03.12.2020	53,348.54		
41	14.12.2020	1,600.00		
42	Jan-21	4,309.00	CLT	
43	Jan-21	4,687.00	GST	
44	Jan-21	4,885.00	Royalty	Jan-21
45	Jan-21	41,410.16	TDS	
46	Feb-21	1,307.00	CLT	
47	Feb-21		GST	
48	Feb-21	854.00	Royalty	Feb-21
49	Feb-21	12,653.00	TDS	
50	Mar-21	70,252.00	CLT	
51	Mar-21	147,888.00	GST	
52	Mar-21	169,623.00	Royalty	Mar-21
53	Mar-21	168,832.00	TDS	
54	22.03.2021	550.00	Programe	
55	22.03.2021	1,648.00	Programe	
56	26.03.2021	119,322.00	NPS	
57	26.03.2021	926,972.00	Salary	



मुख्य सम्प्रपालिका अधिकारी
नगरपालिका परिषद उमरिया
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2,742,008.70

H) Amount Credit in Bank but not credit in our bank book

S No	Date	Amount
1	09.01.2021	21,868.00

21,868.00

I) Excess Amount Deposit in Bank

Date	Cash Book Amount	Bank Deposit Amount	Excess Deposit Amount
22.03.2021	10,580.00	12,230.00	1,650.00
21.09.2020	15,700.00	16,033.00	333.00

1,983.00

J) Short Amount Paid by BANK

Date	V No	Paid Amount	Paid Amount by Bank	Short Paid Amount
15.05.2020	58	1,264,788.34	1,264,788.00	0.34
08.06.2020	104	96,000.00	92,000.00	4,000.00
30.06.2020	133	42,009.00	42,008.00	1.00
03.06.2020	90	966,676.00	957,713.00	8,963.00
17.07.2020	167	13,500.00	9,000.00	4,500.00
19.11.2020	283	46,000.00	34,000.00	12,000.00
28.01.2021	366	52,586.00	52,546.00	40.00
05.02.2021	373	976,201.00	975,201.00	1,000.00
05.03.2021	397	1,321,566.00	1,321,516.00	50.00
31.03.2021	455	69,210.00	64,334.00	4,876.00

35,430.34

2801290.04

3) Total of Add (G+H+I+J)

52,422,641.62

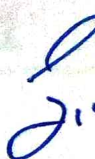
4) Balance as per Bank Book Dt 31.03.2021 (1-2+3)

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद उमरिया
जिला-उमरिया (म.प्र.)

list of the bank balance closing and opening differences		
	2020-21	19-20
umaria		
14 वा वित्त कैश बुक	74585664.3	74603007.3
आई. ए.पी. कैश बुक	37,147,106.23	35,042,833.23
एन.उ.एल.एम. कैश बुक	2,343,240.19	2,025,356.19
पेय जल कैश बुक	2,424,387.34	2,424,387.34
स्वच्छ भारत कैश बुक		(251,978.94)
बी.आर.जी.एफ. कैश बुक	9,051,146.00	8,961,388.00
दीनदयाल कैश बुक	18,260,992.00	18,260,992.00
खनिज / पार्क कैश बुक	109,102.00	
भवन एवं सह निर्माण कैश बुक	3,636,603.00	
पी.एम.ए.वाई. कैश बुक	219,103.00	187,380.00
रिवांत्वेग फण्ड कैश बुक	19,041,872.82	19,041,872.82
सर्व शिक्षा अभियान	20,800,445.92	
विशेष निधि कैश बुक	484,500.00	
BACHAT KHATA	25,644,324.00	25,393,949.00
PMAY कैश बुक में अंतर को राशि	6,163,830.39	
14 वा वित्त कैश बुक में अंतर को राशि	0	3,420,000.00
	0	1,729,000.07
		-1729000

THE BALANCE OF 14 वा वित्त कैश बुक IS NOT TALLING WITH THE CLOSING BALANCE OF THE CASH BOOK




 मुख्य नगरपालिका अधिकारी
 नगरपालिका परिषद उमरिया
 जिला-उमरिया (म.प्र.)

From April 2020 to March 2021

Balance as per our bank book dt 31.03.2021

-

Balance as per bank book dt 31.03.2021

-

Bank Reconciliation of ICICI Bank A/c No 261101000047

From April 2020 to March 2021

Balance as per our bank book dt 31.03.2021

32,062,278.00

Balance as per bank book dt 31.03.2021

32,062,278.00

Bank Reconciliation of IDBI Bank A/c No 1566104000007771

From April 2020 to March 2021

Balance as per our bank book dt 31.03.2021

-

Balance as per bank book dt 31.03.2021

-



मुख्य नगर पालिका अधिकारी
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Bank Reconciliation of Central Bank Of India A/c No 3116519322 **From April 2020 to March 2021**

Balance as per our bank book dt 31.03.2021

5,375,473.00

Less

Opening Diffrence (01.04.2020)

S No	Cash Book Balance	Bank Book Balance	Diffrence
1	18260992	17,973,165.00	287,827.00

287,827.00

Total of Less = A

287,827.00

Balance as per bank book dt 31.03.2021 (1-2)

5,087,646.00

Bank Reconciliation of Union Bank Of India A/c No 580402010010599 **From April 2020 to March 2021**

Balance as per our bank book dt 31.03.2021

1,402,491.00

Balance as per bank book dt 31.03.2021

1,402,491.00

Bank Reconciliation of HDFC Bank A/c No 1566104000030366 **From April 2020 to March 2021**

Balance as per our bank book dt 31.03.2021

-

Balance as per bank book dt 31.03.2021

-

Bank Reconciliation of HDFC Bank A/c No 50100161507636



मुख्य नगर पालिका अधिकारी
 नगर पालिका परिषद बनरिया
 जिला-उमरिया (म.प्र.)

Bank Reconciliation of Union Bank of India A/c No 580402010014008

From April 2020 to March 2021

Balance as per our bank book dt 31.03.2021

3,608,515.61

ADD

Amount Debit in Cash Book But not Debit in Bank

S No	Date	Amount
1	02.03.2021	1,000.00 TDS

1,000.00

Total of Add (A)

1,000.00

LESS

Amount debited by bank but not debit in our book

S No	Date	Amount
1	04.04.2020	50,000.00
2	04.04.2020	50,000.00
3	04.04.2020	6,500.00
4	05.10.2020	6,480.00
5		

112,980.00

Opening Diffrence Cash Book & Bank Book

S No	Cash Book Balance	Bank Book Balance	Diffrence
1	2342470.96	2272033.44	70437.52

70,437.52

Total of Less (B+C)

183,417.52

Balance as per bank book dt 31.03.2021 (1+2-3)

3,426,098.09

Bank Reconciliation of Union Bank of India A/c No 580402010016116



मुख्य नगर पालिका अधिकारी
नगर पालिका परिसर चमरिका
जिला-उमरिया (म.प्र.)

From April 2020 to March 2021

Balance as per our bank book dt 31.03.2021

47,004,609.02

ADD

Amount Debit in Cash Book But not Debit in Bank

S No	Date	Amount
1	11.05.2020	60,000.00 Bhwan Anugya

60,000.00

Opening Diffrence Cash Book & Bank Book

S No	Cash Book Balance	Bank Book Balance	Diffrence
1	19041872.82	20821164.99	1779292.17

1,779,292.17

Total of Add (A+B)

1,839,292.17

Balance as per bank book dt 31.03.2021 (1+2)

48,843,901.19

Bank Reconciliation of Union Bank of India A/c No 580402010017759 From April 2020 to March 2021

Balance as per our bank book dt 31.03.2021

1,018,850.00

Balance as per bank book dt 31.03.2021

1,018,850.00



मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद उमरिया
जिला-उमरिया (म.प्र.)

Bank Reconciliation of Bank of India A/c No 941720110000053

From April 2020 to March 2021

Balance as per our bank book dt 31.03.2021

(183,756.55)

ADD

Amount Debit in Cash Book But not Debit in Bank

S No	Date	Amount
1	02.12.2020	108,936.00 TDS
2	02.12.2020	54,468.00 CLT
3	02.12.2020	22,073.00 Royalty

185,477.00

Total of Add (A)

185,477.00

LESS

Bank Charges debited by bank but not debit in our book

S No	Date	Amount
1	31.01.2021	17.70
2	17.02.2021	162.26

179.96

Total of Less (B)

179.96

Balance as per bank book dt 31.03.2021 (1+2-3)

1,540.49



मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद उमरिया
जिला-उमरिया (म.प्र.)

Bank Reconciliation of HDFC BANK A/c No 50100122321072
From April 2020 to March 2021

Balance as per our bank book dt 31.03.2021

(1,031.00)

ADD

Interest Received Bank but not Received in Cash Book

<u>S No</u>	<u>Date</u>	<u>Amount</u>	
1	21.11.2020	1,031.00	
			1,031.00

Total of Add = A

1,031.00

Balance as per bank book dt 31.03.2021 (1+2)

-

Bank Reconciliation of HDFC BANK A/c No 50100223200600
From April 2020 to March 2021

Balance as per our bank book dt 31.03.2021

7,112,350.00

Balance as per bank book dt 31.03.2021

7,112,350.00



मुख्य नगर पालिका अधिकारी
 नगर पालिका परिषद हमरिया
 जिला-उमरिया (म.प्र.)

Bank Reconciliation of IDBI BANK A/c No 1566104000036838

From April 2020 to March 2021

Balance as per our bank book dt 31.03.2021 (0.28)

ADD

Excess Amount Debit in Cash Book

S No	Date	Cash Book Amount	Bank Book Amount	Amount
1	08.05.2020	3,113,802.00	3,113,801.72	0.28
				0.28

Total of Add = A 0.28

Balance as per bank book dt 31.03.2021 (1+2) (0.00)



मुख्य नगर पालिका अधिकारी
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जिला-उमरिया (म.प्र.)