



SPSA & Co.

CHARTERED ACCOUNTANTS

Office: 103, FIRST FLOOR, GEDAJI COMPLEX, GUJRATI BAZAR, SAGAR-470002
Mob No.
Email:

AUDIT REPORT IN CONNECTION WITH ANNUAL AUDIT
NAGAR PALIKA PARISHAD CHHATARPUR

We have examined the Receipt & Payment Account, for the year ended on 31st March 2020, attached herewith of Nagar Palika Parishad Chhatarpur, with regards to the audit, we have made the following observation:

1. We certify that the Receipt & Payment Account are in agreement with the books of account maintained at the office of Nagar Palika Parishad Chhatarpur.
2. "As per Notes to Accounts in Annexure "A" Attached".
3. We report the following observations/Suggestions.
4. The observations/discrepancies/Inconsistencies observed in regards with the scope of audit have been detailed out in "Annexure B".
5. Details regarding revenue collection against the budgeted targets and the growth attained during the year in comparison to previous year in given in "Annexure C".
6. Subject to above:-
7. We have obtained all the information and explanations which, to the of best our knowledge and belief, were necessary for the purpose of the audit:
8. In our opinion' proper books of accounts have been kept by the above named entity so far as it appears from the examination of the books.
9. In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, given in above "Annexure-A" and "B" give a true and fair view of the Receipts and Payments account of the Nagar Palika Parishad Chhatarpur for the year ended on as at 31st March 2020.

For SPSA & Co.
Chartered Accountant



CA PRIYESH KUMAR JAIN

Partner

Membership No.411780

Place:- Sagar

Date:- 23/11/2020

Handwritten signature and date:
3617
23/11/2020
23/11/20

Annexure A

Notes to Accounts

1. The grants/subsidies were credited in bank accounts of Municipality without intimating about the nature of grant/subsidy. Therefore, it is difficult for the accountants to account the grant in proper heads as well as for auditors in verifying it. The Proper sanctioning authority is requested to send the intimation letter specifying the nature of grants/subsidies. We suggest that summaries statement of monthly grant release and deduction made there from should be obtained from Directorate Bhopal and same should be reconciled.
2. Octroi Compensation and Passenger tax received from Directorate Bhopal is accounted for on net amount actually received in the bank after the deduction from the directorate. Adjustment for deduction made by the Directorate, Bhopal from the grant is not grossed up in the books of account. We suggest that deduction made by the Directorate should be account for separately.
3. We are unable to verify the details of capitalization of expenditure. since most of the work is in progress. Further in the absence of complete details regarding all the assets of the ULB and fixed assets register balance sheet could not be finalized.
4. We suggest that account should be linked with another sweep account with the bank so that idle fund automatically gets transferred to short term deposit without affecting the liquidity of fund, so that extra interest income can be generated.
5. It was observed that proper log registers for vehicle usage, No of kms of run, vehicles details was not maintained. Therefore we are unable to comment on the diesel/petrol expenses incurred by ULB.
6. ULB has purchase various materials such as for water works, cleaning and electricity but it was observed that stock register for the same with consumption of material are not accounted for properly. Thus we are unable to comment upon stock position of ULB.



7. Cash book difference of Rs. 109.56 has been shown in receipt and payment account. Such differences should be properly recorded to arrive at the actual position. Details of such difference have been mentioned in the table below:

Date	Difference Nature	Amount
02.04.2019	Credit	41512.00
02.04.2019	Credit	5.00
11.04.2019	Debit	0.40
24.04.2019	Debit	1452.00
24.04.2019	Debit	123.00
26.04.2019	Debit	0.04
29.04.2019	Debit	41512.00
29.04.2019	Debit	87.00
03.05.2019	Debit	606600.00
16.05.2019	Debit	5.00
03.06.2019	Debit	2000.00
29.06.2019	Credit	364488.00
23.07.2019	Credit	100.00
23.07.2019	Debit	100.00
24.07.2019	Credit	60.00
16.10.2019	Debit	200.00
07.12.2019	Debit	2000.00
10.01.2020	Credit	136390.00
21.01.2020	Debit	136390.00
22.02.2020	Credit	0.25
06.03.2020	Credit	29039.00
31.03.2020	Credit	123.00
31.03.2020	Credit	1452.00
31.03.2020	Credit	87.00
31.03.2020	Credit	606610.00
31.03.2020	Credit	5.00
31.03.2020	Credit	2000.00
31.03.2020	Credit	200.00
31.03.2020	Credit	2000.00
31.03.2020	Debit	5.00
31.03.2020	Debit	364488.00
31.03.2020	Debit	60.00
31.03.2020	Debit	0.25
31.03.2020	Credit	100.00



8. On sample verification of Tender/bids documents file invited during the financial year, it was found that payments were made in excess of the amount quoted by the contractors during the bidding process. It was explained to us that it pertains to the additional work that were done by the contractors on the direction of ULB.
9. Fixed asset register was not maintained and stores register was not properly maintained by ULB should be advised to maintain register of fixed assets & Stores register properly containing location, quantity amount of items for proper internal control.
10. It is advisable to ULB that work from contractors should be completed within time frame and action to be taken against such contractors if not completed within given time frame.
11. It is observed that expenditure/Payments for various heads were booked wrongly in inter head of expenditure/payments as total expenditure/payments will be same but individually heads of payments are not showing correct figures.
12. ULB followed the double entry accounting system for the accounting but for the year 2019-20 the double entry was not completed till the audit period.
13. Details documents/agreements for the shops auction were not produces before us for verification.
14. Utilization certificate for the various expenditure/payments not issued. Completion certificate should be issued to ascertaining successfully completion of work as per terms of tender/quotation/sanctioned.
15. We are unable to verify the balance sheet of ULB of audit period F.Y. 2019-20 because the same were not prepared by the ULB. After discuss with the concerning person he said that the balance sheet were not prepared in the previous years. So we are unable to produce the same.
16. ULB were received a grant in PM Awas Yojna (HFA) and they made FDR of Rs. 2.80 Crore in the last week of last month of the financial year 2019-20. During the year the whole amount was laying in the saving A/c. of ULB. In this they get only 3.50% interest on saving A/c. but in FDR interest rate is 6.50% due to not making



a FDR through Auto Sweep option in the start of the year. The ULB face a loss of 3% Interest i.e. Rs. 8,50,000/- approx.

Place:- Sagar

Date:- 21/11/2020



For SPSA & Co.
Chartered Accountant

CA PRIYESH KUMAR JAIN

Partner

Membership No.411780

Annexure B

AUDIT OF REVENUE

S.No.	Indicators	Observations	Remarks
1	The Auditors is responsible for audit of revenue from various sources.	We have audited all the sources by applying sample test check basis from where municipality is deriving its revenue for the financial year 2019-20 and details of various sources have been reported in Receipts & Payment account.	Audit of revenue is carried on sample basis on vouchers and receipt books provided for the purpose of audit.
2	Auditor is responsible for checking the revenue receipts from the counter files of receipt books & verifies that the money received is duly deposited in respective bank accounts.	We have checked the sources of revenue from various sources, by applying sample test check basis from the counterfoils of the receipt books and found that, in some cases there was delay in depositing the cash in the bank account. However it was explained to us that the same was due to bank holiday. Moreover it was observed that proper receipt register were not maintained by the different revenue departments of the ULB because of which it was difficult to reconcile the daily receipts with the cash book.	In some cases. Delayed deposit was observed due to Bank holidays, Saturday, Sundays.
3	Percentage of revenue collection increase/decrease in various heads in property tax, samekit kar, shiksha upkar, Nagriya Vikas Upkar & other taxes compared to previous year shall be part of audit report.	Percentage of revenues collection increase/decrease in various heads in property tax, water tax, samekit kar, shop rent, nagar vikas upkar and education cess has been mentioned in Annexure-C	% of revenue collection has been increase in all the kar except in all the kar except in samekit kar ULB should focus on recovery of above mentioned taxes in best possible manner and take appropriate action also for long time defaulter.



4	Delay beyond 2 working days shall be immediately brought to the notice of CMO.	We have checked the sources of revenue from various sources, by applying sample basis from the counterfoils and found that, in some cases there was a delay of depositing the cash in the bank account. However it was explained to us that same was due to bank holiday.	No discrepancies observed.
5	Entries in Cash Book should be verified.	While verifying the entries in the cash book it was observed that all the receipts and the funds received are properly recorded as & when received.	The entries in cash book have been verified and are properly recorded under the respective head under which it is received.
6	Auditor shall specifically mention in report the revenue recovery against the quarterly & Monthly targets. Any lapses in revenue recovery shall form part of report.	Budgets estimated of income and expenditure is prepared on very higher side we suggest that budgeted income and expenditure should be estimated on the basis of actual past income and expenditure. Recovery against target has been specifically mentioned in the table below:	Municipality should use actual figures of past year while preparing budget so that under or over recovery is comparable against budgeted figures.

Details Regarding Revenue collection against the budgeted Targets

S.No.	Particulars	F.Y. 2019-20		
		Target	Actual	Under Recovery
1	Sampatti Kar	8971548.00	2302159.00	6669389.00
2	Samekit Kar	5519979.00	621761.00	4898218.00
3	Shiksha Upkar	454000.00	124478.00	329522.00
4	Nagriya Vikas Upkar	4363444.00	492379.00	3871065.00
5	Jal Kar	5551696.00	883649.00	4668047.00
6	Upbhogth Prabhar	11925566.00	5124828.00	6800738.00
7	Bhawan Bhumi Kiraya	7300000.00	7636724.00	-336724.00
8	Bazar Baithki	1550000.00	1151465.00	398535.00



We suggest that budgeted income should be estimated on the basis of actual past income collection. If we compare with the budgeted figure the realization of income is not up to the mark whereas when we compare the same with the past year actual income the growth is positive.

6	The Auditor shall verify the interest income from FDR and verify that interest income is duly & timely recorded in cash book.	During the course of audit it was observed that there is a new investment in FDR during the financial Year.	We suggest that accounts should be linked with auto sweep account with the bank so that idle fund automatically gets transferred to short term deposit without affecting the liquidity of fund so that interest income can be earned.
7	The cases were investments are made on lesser interest rates shall be brought to the notice of commissioner/CMO.	No such instances observed.	No such instances observed.

AUDIT OF EXPENDITURE

S.No.	Indicators	Observations	Remarks
1	The Auditors is responsible for audit of expenditure under all the schemes.	We have audited the expenditures incurred by the municipality using sample test check basis during the Financial year	Discrepancies observed have been shown under the respective heads below.
2	Auditor is responsible for checking the entries in cash books & verifying them from relevant vouchers.	We have audited the expenditures incurred by the municipality by applying sample test check basis.	No discrepancies observed on our sample test basis observation.
3	Auditor shall check monthly balance of the cash book & guide the accountant to rectify the errors.	We have verified the balance of the cash book. On some instances differences has been observed while calculating closing balances which amounts to Rs. 109.56	Double checking of the balances of the cash book should be done to avoid differences.



4	Auditor shall verify that the expenditure of a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of CMO.	The ULB have maintained a single cash book & bank accounts for all the state received grants & ULB's revenue is same and all the expenditures are routed through said bank accounts. Therefore there are high probability that the expenditure of a particular scheme is done in excess of the funds allocated for the said scheme.	It is advisable that municipality should book expenses/payments in correct head.
5	Auditor shall verify that expenditure is accordance with the guideline's directives act and rules issued by government of India.	We have verified the expenditure and it is accordance with the guideline's directives act and rules issued by government of India.	Not Applicable
6	During the audit financial propriety shall also be checked. All the expenditure should be supported by financial administrative sanctions.	We found that all the expenditures were properly supported by the relevant and required vouchers. They were also adequately supported by the administrative and financial sanction accorded by the competent authority.	No discrepancies found.
7	All the cases where appropriate sanction has not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit.	During the course of audit by applying sample test check basis. We did not come across any such expenditure which has been incurred without obtaining permission from the relevant sanctioning authority.	All the expenses were properly sanctioned.
8	Auditor shall be responsible for verification of scheme project wise utilization certificates (UC's) & shall be tallied with income & expenditure records	ULB has not provided the utilization certificates for the purpose of audit.	It is suggested that project wise utilization certificate should be prepared. Further ensure that expenses are line with their projections.



	and creation of fixed assets.		
9	The auditor shall verify that all the temporary advances have been fully recovered.	The separate advance register has been maintained by ULB and recovery and adjustment of advances maintained properly.	No Discrepancies observed.

AUDIT OF BOOK KEEPING

S. No.	Indicators	Observations	Remarks
1	The Auditors is responsible for audit of all the books of accounts as well as stores.	We have verified the cash book, cashier cash book, grant register, bank account statements, vouchers, receipt books and all the records maintained by the municipality and found some discrepancies as mentioned in the notes to accounts attached to this report.	The books of accounts and records as provided by municipality for the purpose of audit have been verified. Municipality has not properly maintained SD register, EMD register, Fixed asset register, store register.
2	Auditor shall verify that all the books of accounts and stores are maintained as per accounting rules applicable to ULB any discrepancies observed should be brought into notice.	The books of accounts are being maintained in single entry accounting system by applying cash system accounting.	The books of accounting are being made in single entry system based on cash basis. Apart from that only cash books are maintained. We suggest ULB should follow proper accounting standards based on double entry system.
3	The auditor shall verify that all the temporary advances have been fully recovered.	The separate advance register has been maintained by ULB and recovery and adjustment of advances maintained properly.	No Discrepancies observed.
4	Bank Reconciliation statement shall be verified from the record of ULB & the bank concerned.	Bank reconciliation statement has been prepared by the ULB and no discrepancies have been observed by us.	No Discrepancies observed.
5	Auditor shall be responsible for	Grant register has been prepared by the ULB.	ULB should enquire on timely basis for clarifying



	verifying the entries in the grant register. The receipt & payment of grants shall be duly verified from the entries in the cash book.	Receipts and payment are verified from grant register and found that some grant not know by the ULB that received from where.	the head under which the grants are provided by the government.
6	The auditor shall verify the fixed assets register from the records & the discrepancies shall be brought to the notice to CMO.	During the course of audit we observed that the fixed asset register is not maintained by the ULB.	We suggest that fixed asset register to maintain by ULB indicating both quantity and value of fixed assets.
7	The auditor shall reconcile the accounts of receipt and payments especially for project funds.	Separate receipt and payment accounts have been prepared related to project fund. There is no discrepancies has been found.	No Discrepancies observed.

AUDIT OF FDR

S. No.	Indicators	Observations	Remarks
1	The Auditors is responsible for audit of all FDR & TDR.	During the course of audit it was observed that there is a new investment in FDR during the financial Year.	We suggest that accounts should be linked with auto sweep account with the bank so that idle fund automatically gets transferred to short term deposit without affecting the liquidity of fund so that interest income can be earned.
2	Auditor shall ensure that proper records of FDR are maintained and all renewals are timely done.	Separate register for investments made in FDR is not maintained by the ULB.	No such cases are observed.
3	Cases where FDR & TDS are kept at low rate of interest rate shall be immediately brought to the notice of CMO.	No such instances observed.	No such cases are observed.
4	Interest earned on FDR	Interest certificates are	No such cases are



	shall be verified from entries in the cash book.	taken by the ULB from banks and interest are recorded on cash basis and not on accrual basis.	observed.
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AUDIT OF TENDER/BIDS

S. No.	Indicators	Observations	Remarks
1	The Auditors is responsible for audit of all tenders/bids invited by ULB	We have audited tenders/bids invited by the ULB during the F.Y. 2019-20 by applying sample test check basis and no contraventions or exceptions were noticed during the course of audit has been mentioned in notes to accounts.	Mentioned in notes to accounts.
2	Auditors shall check whether competitive tendering procedures are followed for all bids.	By applying sample test check basis. We found that competitive tendering procedures are being followed by the municipality.	No discrepancies were observed.
3	Auditor shall verify that receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.	We have verified the receipts of Bid processing fees/Tender fees on sample test basis.	Separate register should be maintained the details of tender fees received from the tender and SD deducted.
4	The bank guarantee, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing bank.	As a performance guarantee the municipality obtained bank guarantee from the contractors. During the year no bank guarantee has been issue and no guarantee has been expired as explained to us by municipality.	No discrepancies were observed.
5	The conditions of BG-s shall also be verified and any BG with any such	As explained to us, no guarantees were received by the municipality during the	No Applicable



	condition which is against the interest of the ULB shall be verified and brought to the notice of CMO.	period covered under the audit.	
6	The cases of extension of BG shall be brought to the notice of CMO proper guidance to extend the BG shall also be given to ULB.	No such extension of BG has been found during the course of audit.	None.

AUDIT OF GRANTS & LOANS

S. No.	Indicators	Observations	Remarks
1	The Auditors is responsible for audit of Grants given by CG and its utilization.	The audit of grants has been carried on by us and it has observed that proper grouping of some of the grants are not done.	Utilization Certificate are not prepared by the ULB for the purpose of audit.
2	Auditor is responsible for audit of Grants received from state Government and its Utilization.	We have verified Grants given by CG and its utilization during the course of audit.	Grants must be recorded under proper heading so that its utilization can be recorded and entries in the cash book should be done on which amount is received.
3	The auditor shall perform audit of loans provided for physical infrastructure and its utilization. During this audit the auditor shall specifically comment on the revenue mechanism ie; whether the assets created out of the loan has generated desired revenue or not. He shall also comment on the possible reasons for non-generation of the revenue.	During the course of audit, it was observed that, Loan from HUDCO has been taken by the ULB. However on further details of the application of the loan, utilization certificates have been provided to us for verification.	No such instances observed.
4	The auditor shall specifically point out any diversion of funds from	Diversion of funds cannot be determined due to improper maintenance of	No such instances observed.



capital receipts/grant/loans to revenue expenditure and from one scheme/project to another.	grant registers and due to non adherence of guidelines of opening a different bank account for each of the specified grant. The ULB have maintained a single cash book & bank accounts for all the state received grants & ULB's revenue is same and all the expenditures are routed through said bank accounts. Therefore there may be chances that there may be diversion of grants.	
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Place:- Sagar

Date:- 21/11/2020



For SPSA & Co.

Chartered Accountant

CA PRIYESH KUMAR JAIN

Partner

Membership No.411780

नगर पालिका परिषद, छतरपुर
प्राप्ति और भुगतान पत्रक अवधि 01.04.2019 से 31.03.2020 तक

प्राप्तियाँ	रकम	रकम	भुगतान	रकम	रकम
Opening Balances			Exstablishment Expenses		
नगद			कर्मचारी वेतन एवं भत्ते	65,764,005.36	
बैंक			अस्थायी एवं मजदूरी व्यय	62,816,383.00	
			अध्यक्ष एवं उपाध्यक्ष मानदेय	71,750.00	
Tax Revenues			पार्षद मानदेय	633,270.00	
सम्पत्तिकर (चालू)	2,302,159.00		वेतन एरियर्स	77,938.00	
सम्पत्तिकर (बकाया)	4,683,113.00		बैठक भेत्ता	102,960.00	
जलकर (चालू)	883,649.00		अवकाश नगदीकरण	38,684.00	
जलकर (बकाया)	1,361,083.00		जीवन बीमा किस्त भुगतान	1,461,701.54	
समेकितकर (चालू)	621,761.00		डाकघर बीमा किस्त	398,909.00	
समेकितकर (बकाया)	2,789,618.00		पेशन भुगतान	3,596,620.00	
शिक्षा उपकर (चालू)	124,478.00		जीपीएफ एवं जीआईएस	5,148,194.00	
शिक्षा उपकर (बकाया)	244,117.00		वृत्तिकर	297,925.00	
नगरीय विकास उपकर (चालू)	492,379.00		आयकर वेतन	557,179.00	
नगरीय विकास उपकर (बकाया)	1,400,445.00		ईएसआईसी	460,141.00	
सरचार्ज	52,977.00		ऋण किस्त	1,500.00	141,427,159.90
प्रदर्शन कर	10,309.00				
		14,966,088.00			
Assigned Revenues and Compensations			Administrative Expenses		
यात्रीकर क्षतिपूर्ति	6,192,000.00		किराया व्यय	51,860.00	
दुर्गी क्षतिपूर्ति	104,091,871.00		बैंक प्रभार व्यय	12,155.67	
		110,283,871.00	वाहन किराया व्यय	299,229.00	
			चुनाव व्यय	438,369.00	



प्राप्तियाँ	रकम	रकम	भुगतान	रकम	रकम
Rental Income from Municipal Properties					
अस्थाई शुल्क	1,151,465.00		विज्ञापन व्यय		1,121,768.00
बाजार किराया	6,521,917.00		विज्ञप्ति प्रकाशन व्यय		544,386.00
पशुवध गृह किराया	23,402.00		प्रचार प्रसार व्यय		423,019.00
मेला जल विहार से प्राप्त किराया	778,475.00		विविध व्यय		300,230.00
नवीन जल संयोजन शुल्क	11,351.00		समाचार पत्र व्यय		63,794.00
सडक क्षतिपूर्ति शुल्क	60,000.00		कार्यालय रखरखाव व्यय		154,916.00
भूमि किराया	312,930.00		फोटोकॉपी एवं स्टेशनरी व्यय		238,494.00
जनभागीदारी से प्राप्त	1,123,370.00		खेल कार्यक्रम व्यय		465,250.00
पुनः जल संयोजन शुल्क	700.00		धार्मिक उत्सव व्यय		501,312.00
आस्टीआई शुल्क	2,581.00		कार्यशाला एवं प्रशिक्षण व्यय		10,000.00
सेटिक टैंक सफाई शुल्क	171,000.00		फोटोकॉपी व्यय		125,001.00
सुलभ शौचालय शुल्क	261,580.00		अतिथि सत्कार व्यय		25,000.00
जल प्रदाय टैंकर शुल्क	49,614.00		टेलीफोन व्यय		252,000.00
मृत पशु सफाई शुल्क	10,000.00		स्वयं के कार्यक्रम व्यय		2,523,119.00
ई-टेंडरिंग फार्म विक्रय	613,755.00		वेब एवं इंटरनेट व्यय		15,000.00
राशन कार्ड एवं अन्य फार्म विक्रय	28,887.00		डाक व्यय		2,000.00
विविध आय	6,522,322.00	17,643,349.00	अंकेक्षण फीस व्यय		200,000.00
Fees & User Charges			तकनीकी शुल्क		21,700.00
विज्ञापन शुल्क	388,696.00		कानूनी प्रभार व्यय		264,150.00
भवन निर्माण अनुमति शुल्क	23,900.00		छपाई व्यय		378,206.00
टावर अनुमति शुल्क	7,146,379.00		यात्रा एवं वाहन व्यय		5,000.00
प्रमाणपत्र शुल्क	84,153.00		वाहन बीमा व्यय		698,688.00
प्रमाणपत्र प्रतिलिपि शुल्क	2,360.00		परामर्श शुल्क व्यय		476,048.00
विवाह पुजीयन शुल्क	62,375.00		राष्ट्रीय उत्सव आयोजन व्यय		273,717.00
अनुज्ञप्ति एवं पंजीयन शुल्क	1,537,550.00		कम्प्यूटर रखरखाव एवं मरम्मत व्यय		640,468.00
पार्किंग शुल्क	997,750.00				
			Operation & Maintenance		
					10,524,879.67



प्राप्तियाँ	रकम	रकम	भुगतान	रकम	रकम
नामांतरण शुल्क	310,925.00		सड़क रखरखाव एवं मरम्मत व्यय	785,502.00	
आवेदन शुल्क	3,908.00		विद्युत व्यय	33,847,335.00	
कालोनाइजर्स पंजीयन शुल्क	230,000.00		सड़क यातायात प्रबंधन व्यय	80,946.00	
विविध शुल्क	235,084.00		नाली रखरखाव एवं मरम्मत व्यय	495,965.00	
लेबर एवं प्लम्बिंग पंजीयन शुल्क	21,210.00		हैंडपम्प रखरखाव एवं मरम्मत व्यय	744,904.00	
NOC शुल्क	4,000.00		जलप्रदाय मार्ग रखरखाव एवं मरम्मत व्यय	13,489,444.00	
अन्य शुल्क	7,181.00		नदी, कुओं एवं तालाब मार्ग रखरखाव एवं मरम्मत व्यय	2,768,500.00	
सुपेक्ता प्रभार	5,124,828.00	16,180,299.00	पेटोल एवं डीजल व्यय	11,196,572.00	
			मार्ग प्रकाश रखरखाव एवं मरम्मत व्यय	4,849,149.00	
Revenue Grants Contribution and Subsidies			जलशुद्धि रसायन क्य	970,000.00	
सड़क मरम्मत एवं अनुत्क्षण	9,701,000.00		स्वच्छता एवं संरक्षण सामग्री क्य	3,408,222.00	
मूलभूत योजना	8,824,000.00		कीटनाशक एवं दवाईया क्य	50,264.00	
विधायक निधि	1,257,000.00		जलप्रदाय पम्प रखरखाव एवं मरम्मत व्यय	2,280,544.00	
अन्य अनुदान	30,440,584.00		कचड़ा सफाई व्यय	45,312.00	
जल संवर्धन योजना	1,890,000.00	52,112,584.00	पार्क एवं नर्सरी रखरखाव व्यय	295,930.00	
			सार्वजनिक शौचालय रखरखाव एवं मरम्मत व्यय	456,167.00	
Central Grant			कार्यालयीन भवन रखरखाव व्यय	109,921.00	
राज्य वित्त आयोग (14 वित्त)	120,748,000.00	120,748,000.00	सामुदायिक भवन रखरखाव व्यय	8,261.00	
			विधायक भवन रखरखाव व्यय	107,859.00	
Other Grant Received			पुस्तकालय भवन रखरखाव व्यय	234,140.00	
श्रम कल्याण विभाग	1,000,000.00		फर्बारा रखरखाव व्यय	157,568.00	
ए.एन. बेनर्जी फुटबाल टूर्नामेंट	79,410.00	1,079,410.00	विद्युत संयंत्र रखरखाव व्यय	32,814.00	
			वाहन रखरखाव एवं मरम्मत व्यय	4,354,646.00	
Interest Earned			अन्य परिचालन एवं रखरखाव व्यय	1,391,925.00	82,161,890.00
समेकित बैंक ब्याज प्राप्त	4,794,860.00	4,794,860.00			
Loans, Advances & Deposits			Scheme Expenditure	156,076.00	
प्रीमियम राशि	26,307,968.00		मुख्यमंत्री कन्यादान योजना		



प्राप्तियों	रकम	रकम	मुगतान	रकम	रकम
अमानत राशि	4,587,996.53		मुख्यमंत्री संबल योजना	6,035,000.00	
जलकर अग्रिम जमा	1,303,250.00		मुख्यमंत्री स्वच्छता योजना	977,274.00	
अन्यकर अग्रिम जमा	796,330.00	32,995,544.53	अमृत योजना	3,215,073.38	
Fund Transfer from Other Scheme			श्रम कल्याण विभाग	1,210,000.00	
UIDSSMT	62,057.00		मध्यान भोजन योजना	58,774.00	
CM Adhoshanachna	413,663.00		विधायक स्वेच्छा निधी अनुदान	714,000.00	12,366,197.38
Water Supply Branch	1,597,254.21	2,072,974.21	Construction Work		
कैशबुक में अंतर राशि		109.56	झील एवं तालाब निर्माण	1,752,500.00	
			कार्यालयीन भवन	2,477,336.00	
			सामुदायिक भवन	195,317.00	
			फल एवं सब्जी बाजार निर्माण	3,125,389.00	
			दुकान निर्माण	561,944.00	
			आडिटोरियम	26,202.00	
			स्टेडियम	1,065,962.00	
			सुलभ शौचालय	591,277.00	
			सांस्कृतिक भवन	612,770.00	
			रैन बसेरा	2,197,781.00	
			विद्यालयीन शौचालय	731,544.00	
			सीमेंट कुर्सी	1,058,299.00	
			सीमेंट वृक्ष सुरक्षा निर्माण	613,480.00	
			आरसीसी रोड	25,251,916.20	
			खवल्बीएम रोड	7,791,620.00	
			अन्य रोड	19,167,055.00	
			नाली निर्माण	30,703,107.00	
			बोरेवेल निर्माण	8,512,809.00	
			खुले कुआ निर्माण	340,458.00	
			भूमिगत जल संचय निर्माण	1,035,996.00	



प्राप्तियों	रकम	रकम	भुगतान	रकम	रकम
			अन्य जलमार्ग निर्माण	290,158.00	
			जलप्रदाय पम्प	2,377,792.00	
			जलप्रदाय टंकी निर्माण	2,141,440.00	
			सार्वजनिक प्रकाश व्यवस्था	19,293,980.00	
			पुलिया निर्माण	292,552.00	
			एफएसटीपी प्लांट निर्माण	1,338,314.00	
			हैण्डपम्प निर्माण	2,125,274.00	
			बारडोवाल निर्माण	982,203.00	
			स्वागतद्वार निर्माण	1,892,560.00	138,547,035.20
			Government Duties & Taxes		
			जीएसटी कर संग्रहण	163,105.00	
			आयकर	(278,144.50)	
			जीएसटी	9,679,013.50	
			श्रम कल्याण उपकर	1,778,537.00	
			रायल्ली	789,854.00	
			अन्य कर कटौती	(1,283,742.00)	10,848,623.00
			Fixed Assets		
			चलित शौचालय वाहन	894,557.00	
			बैटरी	165,575.00	
			अन्य वाहन	685,800.00	
			जीपीएस उपकरण	93,456.00	
			एयर कंडीशनर	128,000.00	
			कम्प्यूटर	389,624.00	
			रेफ्रीजरेटर	18,000.00	
			अन्य कार्यालयीन उपकरण	126,279.00	
			फेस अटेंडेंस बायोमेट्रिक सिस्टम	98,000.00	



प्राप्तियाँ	रकम	रकम	भुगतान	रकम	रकम
			सीसीटीवी सिस्टम	144,609.00	
			प्रिंटर	29,500.00	
			कुर्सीया	61,101.00	
			टेबिल	68,080.00	
			अलमीराह	71,700.00	
			अन्य कार्यालयीन फर्नीचर्स	43,660.00	
			एल्यूमीनियम पार्टीशन	213,202.00	3,231,143.00
			Loans, Advances & Deposits		
			हुडको लोन भुगतान	2,845,154.00	
			कर्मचारी अग्रिम	645,216.00	3,490,370.00
			Closing Balances		
			नगद		-
			बैंक		90,573,492.22
योग		493,170,790.37	योग		493,170,790.37

SPSA & Co.
Chartered Accountant



CA Priyesh Kumar Jain
Partner
M.No. 411780

नगर पालिका परिषद, छतरपुर

आय व्यय पत्रक अवधि 01.04.2019 से 31.03.2020 तक

आय	रकम	रकम	व्यय	रकम	रकम
Establishment Expenses			Tax Revenues		
कर्मचारी वेतन एवं भत्ते	65,764,005.36		सम्पत्तिकर (चालू)		2,302,159.00
अस्थाई एवं मजदूरी व्यय	62,816,383.00		सम्पत्तिकर (बकाया)		4,683,113.00
अध्यक्ष एवं उपाध्यक्ष मानदेय	71,750.00		जलकर (चालू)		883,649.00
पार्षद मानदेय	633,270.00		जलकर (बकाया)		1,361,083.00
वेतन एरियर्स	77,938.00		समेकितकर (चालू)		621,761.00
बैठक भेत्ता	102,960.00		समेकितकर (बकाया)		2,789,618.00
अवकाश नगदीकरण	38,684.00		शिक्षा उपकर (चालू)		124,478.00
जीवन बीमा किश्त भुगतान	1,461,701.54		शिक्षा उपकर (बकाया)		244,117.00
डाकघर बीमा किश्त	398,909.00		नगरीय विकास उपकर (चालू)		492,379.00
पेशन भुगतान	3,596,620.00		नगरीय विकास उपकर (बकाया)		1,400,445.00
जीपीएफ एवं जीआईएस	5,148,194.00		सरचार्ज		52,977.00
वृत्तिकर	297,925.00		प्रदर्शन कर		10,309.00
आयकर वेतन	557,179.00				14,966,088.00
ईएसआईसी	460,141.00		Assigned Revenues and Compensations		
ऋण किश्त	1,500.00	141,427,159.90	यात्रीकर क्षतिपूर्ति		6,192,000.00
			चुंगी क्षतिपूर्ति		104,091,871.00
Administrative Expenses			Rental Income from Municipal Properties		
किराया व्यय	51,860.00		अस्थाई शुल्क		1,151,465.00
बैंक प्रभार व्यय	12,155.67		बाजार किराया		6,521,917.00
वाहन किराया व्यय	299,229.00		पशुवध गृह किराया		23,402.00
घुनाव व्यय	438,369.00				



आय	रकम	रकम	व्यय	रकम	रकम
विज्ञापन व्यय	1,121,768.00		मेला जल विहार से प्राप्त किराया	778,475.00	
विज्ञप्ति प्रकाशन व्यय	544,386.00		नवीन जल संयोजन शुल्क	11,351.00	
प्रचार प्रसार व्यय	423,019.00		सडक क्षतिपूर्ति शुल्क	60,000.00	
विविध व्यय	300,230.00		भूमि किराया	312,930.00	
समाचार पत्र व्यय	63,794.00		जनभागीदारी से प्राप्त	1,123,370.00	
कार्यालय रखरखाव व्यय	154,916.00		पुनः जल संयोजन शुल्क	700.00	
फोटोकापी एवं स्टेशनरी व्यय	238,494.00		आस्टीआई शुल्क	2,581.00	
खेल कार्यक्रम व्यय	465,250.00		सेप्टिक टैंक सफाई शुल्क	171,000.00	
धार्मिक उत्सव व्यय	501,312.00		सुलभ सौचालय शुल्क	261,580.00	
कार्यशाला एवं प्रशिक्षण व्यय	10,000.00		जल प्रदाय टैंकर शुल्क	49,614.00	
फोटोकापी व्यय	125,001.00		मृत पशु सफाई शुल्क	10,000.00	
अतिथि सत्कार व्यय	25,000.00		ई-टेंडरिंग फार्म विक्रय	613,755.00	
टेलीफोन व्यय	252,000.00		राशन कार्ड एवं अन्य फार्म विक्रय	28,887.00	
स्वयं के कार्यक्रम व्यय	2,523,119.00		विविध आय	6,522,322.00	17,643,349.00
वेब एवं इंटरनेट व्यय	15,000.00				
डाक व्यय	2,000.00				
अंकेक्षण फीस व्यय	200,000.00		Fees & User Charges		
तकनीकी शुल्क	21,700.00		विज्ञापन शुल्क	388,696.00	
कानूनी प्रभार व्यय	264,150.00		भवन निर्माण अनुमति शुल्क	23,900.00	
छपाई व्यय	378,206.00		टावर अनुमति शुल्क	7,146,379.00	
यात्रा एवं वाहन व्यय	5,000.00		प्रमाणपत्र शुल्क	84,153.00	
वाहन बीमा व्यय	698,688.00		प्रमाणपत्र प्रतिलिपि शुल्क	2,360.00	
परामर्श शुल्क व्यय	476,048.00		विवाह पुंजीयन शुल्क	62,375.00	
राष्ट्रीय उत्सव आयोजन व्यय	273,717.00		अनुज्ञप्ति एवं पंजीयन शुल्क	1,537,550.00	
कम्प्यूटर रखरखाव एवं मरम्मत व्यय	640,468.00		पार्किंग शुल्क	997,750.00	
		10,524,879.67	नामांतरण शुल्क	310,925.00	
			आवेदन शुल्क	3,908.00	
			कालोनाइजर्स पंजीयन शुल्क	230,000.00	
			विविध शुल्क	235,084.00	
Operation & Maintenance					



आय	रकम	रकम	व्यय	रकम	रकम
सड़क रखरखाव एवं मरम्मत व्यय	785,502.00		लेबर एवं प्लम्बिंग पंजीयन शुल्क	21,210.00	
विद्युत व्यय	33,847,335.00		NOC शुल्क	4,000.00	
सड़क यालायात प्रबंधन व्यय	80,946.00		अन्य शुल्क	7,181.00	
नाली रखरखाव एवं मरम्मत व्यय	495,965.00		सुप्लायर्स प्रभार	5,124,828.00	16,180,299.00
हैडक्वार्टर रखरखाव एवं मरम्मत व्यय	744,904.00				
जलप्रदाय मार्ग रखरखाव एवं मरम्मत व्यय	13,489,444.00		Revenue Grants Contribution and Subsidies		
नदी, कुओं एवं तालाब मार्ग रखरखाव एवं मरम्मत व्यय	2,768,500.00		सड़क मरम्मत एवं अनुस्क्षण	9,701,000.00	
पेट्रोल एवं डीजल व्यय	11,196,572.00		मूलभूत योजना	8,824,000.00	
मार्ग प्रकाश रखरखाव एवं मरम्मत व्यय	4,849,149.00		विधायक निधि	1,257,000.00	
जलशुद्धि रसायन कय	970,000.00		अन्य अनुदान	30,440,584.00	
स्वच्छता एवं संरक्षण सामग्री कय	3,408,222.00		जल संवर्धन योजना	1,890,000.00	52,112,584.00
कीटनाशक एवं दवाईया कय	50,264.00				
जलप्रदाय पम्प रखरखाव एवं मरम्मत व्यय	2,280,544.00		Central Grant		
कचड़ा सफाई व्यय	45,312.00		राज्य वित्त आयोग (14 वित्त)	120,748,000.00	-
पार्क एवं नर्सरी रखरखाव व्यय	295,930.00				
सार्वजनिक शौचालय रखरखाव एवं मरम्मत व्यय	456,167.00		Other Grant Received		
कार्यालयीन भवन रखरखाव व्यय	109,921.00		भ्रम कल्याण विभाग	1,000,000.00	
सामुदायिक भवन रखरखाव व्यय	8,261.00		ए.एन. बेनर्जी फुटबाल टूर्नामेंट	79,410.00	1,079,410.00
विद्यालय भवन रखरखाव व्यय	107,859.00				
पुस्तकालय भवन रखरखाव व्यय	234,140.00		Interest Earned		
फर्बारा रखरखाव व्यय	157,568.00		समेकित बैंक ब्याज प्राप्त	4,794,860.00	4,794,860.00
विद्युत संयंत्र रखरखाव व्यय	32,814.00				
वाहन रखरखाव एवं मरम्मत व्यय	4,354,646.00		कैशबुक में अंतर राशि		109.56
अन्य परिचालन एवं रखरखाव व्यय	1,391,925.00	82,161,890.00			
	156,076.00		Fund Transfer from Other Scheme		
			UIDSSMT	62,057.00	
			CM Adhoshanachna	413,663.00	
			Water Supply Branch	1,597,254.21	2,072,974.21

Scheme Expenditure

मुख्यमंत्री कन्यादान योजना



आय	रकम	रकम	व्यय	रकम	रकम
मुख्यमंत्री संबल योजना	6,035,000.00	12,366,197.38	व्यय का आय पर अधिव्यय		27,346,582.18
मुख्यमंत्री स्वच्छता योजना	977,274.00				
अमृत योजना	3,215,073.38				
श्रम कल्याण विभाग	1,210,000.00				
मध्यान भोजन योजना	58,774.00				
विधायक स्वेच्छा निधी अनुदान	714,000.00				
योग		246,480,126.95	योग		246,480,126.95

SPSA & Co.
Chartered Accountant



CA Priyesh Kumar Jain
Partner
M.No. 411780

नगर पालिका परिषद, छतरपुर

आर्थिक स्थिति विवरण पत्रक अवधि 01.04.2019 से 31.03.2020 तक

दायित्व	रकम	रकम	सम्पत्ति	रकम	रकम
General Fund			Fixed Assets		
Opening Balance	105,954,708.07		Construction Work		
Less:- Loss During the Year	27,346,582.18	78,608,125.89	झील एवं तालाब निर्माण		1,752,500.00
			कार्यालयीन भवन		2,477,336.00
			सामुदायिक भवन		195,317.00
			फल एवं सब्जी बाजार निर्माण		3,125,389.00
Central Grant			दुकान निर्माण		561,944.00
राज्य वित्त आयोग (14 वित्त)	120,748,000.00	120,748,000.00	आडिटोरियम		26,202.00
			स्टेडियम		1,065,962.00
Loans, Advances & Deposits			सुलभ शौचालय		591,277.00
प्रीमियम राशि	26,307,968.00		सांस्कृतिक भवन		612,770.00
अमानत राशि	4,587,996.53		रैन बसेरा		2,197,781.00
जलकर अग्रिम जमा	1,303,250.00		विद्यालयीन शौचालय		731,544.00
अन्यकर अग्रिम जमा	796,330.00	32,995,544.53	सीमेंट कुर्सी		1,058,299.00
			सीमेंट वृक्ष सुरक्षा निर्माण		613,480.00
			आरसीसी रोड		25,251,916.20
			डबल्यूएम रोड		7,791,620.00
			अन्य रोड		19,167,055.00
			नाली निर्माण		30,703,107.00
			बोरवेल निर्माण		8,512,809.00
			खुले कुआ निर्माण		340,458.00
			भूमिगत जल संचय निर्माण		1,035,996.00
			अन्य जलमार्ग निर्माण		290,158.00



दायित्व	रकम	रकम	सम्पत्ति	रकम	रकम
			जलप्रदाय पम्प	2,377,792.00	
			जलप्रदाय टंकी निर्माण	2,141,440.00	
			सार्वजनिक प्रकाश व्यवस्था	19,293,980.00	
			पुलिया निर्माण	292,552.00	
			एकएसटीपी प्लांट निर्माण	1,338,314.00	
			हैण्डपम्प निर्माण	2,125,274.00	
			दाउंडीवाल निर्माण	982,203.00	
			स्वामतद्वार निर्माण	1,892,560.00	138,547,035.20
			Fixed Assets		
			चलित शौचालय वाहन	894,557.00	
			बैटरी	165,575.00	
			अन्य वाहन	685,800.00	
			जीपीएस उपकरण	93,456.00	
			एयर कंडीशनर	128,000.00	
			कम्प्यूटर	389,624.00	
			रेफ्रिजरेटर	18,000.00	
			अन्य कार्यालयीन उपकरण	126,279.00	
			फेस अटेंडेंस बायोमेट्रिक सिस्टम	98,000.00	
			सीसीटीवी सिस्टम	144,609.00	
			प्रिंटर	29,500.00	
			कुर्सीया	61,101.00	
			टेबिल	68,080.00	
			अलमीराह	71,700.00	
			अन्य कार्यालयीन फर्नीचर्स	43,660.00	
			एल्यूमीनियम पार्टीशन	213,202.00	3,231,143.00



दायित्व	रकम	रकम	सम्पत्ति	रकम	रकम
			<u>Closing Balances</u>		
			नगद		90,573,492.22
			बैंक		
योग		232,351,670.42	योग		232,351,670.42

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नगर पालिका परिषद, छतरपुर
Closing Bank Balance as on 31.03.2020

S.No.	Bank Name	A/c. No.	Balance Amount
1	HDFC Bank	50100274714812	4,308,774.00
2	Union Bank of India	10006579	114,387.65
3	Madhya Bharat Gramin Bank	80003802824	(1,138.92)
4	State Bank of India	31099301300	8,154,382.27
5	Bank of Baroda	09590100017697	47,481,719.00
6	ICICI Bank	042605000938	890,841.00
7	Allahabad Bank	21000264116	3,420,928.00
8	Allahabad Bank	50187804245	3,397,575.00
9	HDFC Bank	50100037944394	165,887.00
10	Bank of Baroda	46410100000921	497,775.00
11	IDBI Bank	1628104000005753	656,437.00
12	Kotak Mahindra Bank	2811608154	5,566,345.66
13	Kotak Mahindra Bank	2811608147	535,306.50
14	Canara Bank	4775101001498	3,934,028.00
15	Uco Bank	31600210001349	5,142,225.00
16	State Bank of India	0303	734,642.81
17	Vijay Bank	769701101000001	27,806.20
18	Punjab and Sindh Bank		133,358.88
19	Kotak Mahindra Bank	3713	1,055,304.00
20	State Bank of India	53031601275	3,554,619.78
21	Punjab National Bank	1424000100069838	113,583.39
22	HDFC Bank	4140	688,705.00
TOTAL			90,573,492.22



नगर पालिका परिषद, छतरपुर
प्राप्ति और भुगतान पत्रक अवधि 01.04.2019 से 31.03.2020 तक
योजना का नाम :- बीआरजीएफ

प्राप्तियाँ	रकम	भुगतान	रकम
प्रारंभिक शेष नगद बैंक (सेंट्रल बैंक खाता क्र. 11051)	5,469,412.00	वर्ष में भुगतान स्वागत द्वार बैंक प्रभार	180,995.00 118.00
वर्ष में प्राप्ति बैंक ब्याज प्राप्त	200,911.00	अंतिम शेष नगद बैंक	5,489,210.00
योग	5,670,323.00	योग	5,670,323.00

बैंक समाधान पत्रक Central Bank of India A/c. No. 1532111051	
कैश बुक अनुसार अंतिम शेष	5,469,412.00
बैंक बुक अनुसार अंतिम शेष	5,469,412.00
अंतर	-

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नगर पालिका परिषद, छतरपुर
प्राप्ति और भुगतान पत्रक अवधि 01.04.2019 से 31.03.2020 तक
योजना का नाम :- स्वर्ण जयंती स्वरोजगार योजना

प्राप्तियाँ	रकम	भुगतान	रकम
प्रारम्भिक शेष नगद बैंक (इलाहाबाद बैंक खाता कं. 23694)	1,426,159.00	वर्ष में भुगतान स्वागत द्वार बैंक प्रभार	-
वर्ष में प्राप्ति बैंक ब्याज प्राप्त	53,866.00	अंतिम शेष नगद बैंक	1,480,025.00
योग	1,480,025.00	योग	1,480,025.00

बैंक समाधान पत्रक Allahabad Bank A/c. No. 21000323694	
कैश बुक अनुसार अंतिम शेष	1,480,025.00
जोड़े- अंतर की राशि	88,628.00
बैंक बुक अनुसार अंतिम शेष	1,568,653.00
अंतर	-



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प्राप्ति और भुगतान पत्रक अवधि 01.04.2019 से 31.03.2020 तक
योजना का नाम :- अमृत योजना

प्राप्तियों	रकम	भुगतान	रकम
प्रारंभिक शेष		वर्ष में भुगतान	
नगद		निर्माण कार्य	110,322,282.62
बैंक (यूनियन बैंक खाता कं. 72406)	38,173,155.05	बैंक प्रभार	699.54
		आयकर	2,575,737.00
वर्ष में प्राप्ति		जीएसटी	2,575,741.00
अनुदान प्राप्त	110,000,000.00	श्रम कल्याण कर	2,128,086.00
बैंक ब्याज प्राप्त	905,590.00	रायल्टी	45,648.00
		अंतिम शेष	
		नगद	
		बैंक (यूनियन बैंक खाता कं. 72406)	736,336.89
		बैंक (एचडीएफसी बैंक खाता कं. 35527)	30,694,214.00
योग	149,078,745.05	योग	149,078,745.05

बैंक समाधान पत्रक	
Union Bank A/c. No. 410402010072406	
कैश बुक अनुसार अंतिम शेष	736,336.89
बैंक बुक अनुसार अंतिम शेष	736,336.89
अंतर	-

बैंक समाधान पत्रक	
HDFC Bank A/c. No. 50100340435527	
कैश बुक अनुसार अंतिम शेष	30,694,214.00
बैंक बुक अनुसार अंतिम शेष	30,694,214.00
अंतर	-



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योजना का नाम :- FISH Market

प्राप्तियों	रकम	भुगतान	रकम
प्रारंभिक शेष नगद बैंक (एचडीएफसी बैंक खाता क्र. 883)	812,994.00		
वर्ष में प्राप्ति बैंक ब्याज प्राप्त	28,891.00		
		अंतिम शेष नगद बैंक	841,885.00
योग	841,885.00	योग	841,885.00

बैंक समाधान पत्रक HDFC Bank A/c. No. 50100056158833	
कैश बुक अनुसार अंतिम शेष	841,885.00
बैंक बुक अनुसार अंतिम शेष	841,885.00
अंतर	-



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योजना का नाम :- CM ADHOSANRACHNA

प्राप्तियाँ	रकम	भुगतान	रकम
<u>प्रारम्भिक शेष</u>		<u>वर्ष में भुगतान</u>	
नगद		रोड निर्माण कार्य	19,896,542.80
बैंक	3,902,817.25	बैंक प्रभार	233.15
(बैंक आफ बड़ौदा बैंक खाता क्र. 20949)		आयकर	336,584.00
		जीएसटी	336,586.00
		श्रम कल्याण कर	227,394.00
		रायल्टी	1,746,907.00
<u>वर्ष में प्राप्ति</u>		राशि अंतरण अन्य बैंक	413,663.00
अनुदान प्राप्त	41,110,700.00	(बैंक आफ बड़ौदा-17697)	
बैंक ब्याज प्राप्त	534,365.00	<u>अंतिम शेष</u>	
		नगद	
		बैंक	22,589,972.30
योग	45,547,882.25	योग	45,547,882.25

<u>बैंक समाधान पत्रक</u>	
Bank of Baroda A/c. No. 09590100020949	
कैश बुक अनुसार अंतिम शेष	22,589,972.30
बैंक बुक अनुसार अंतिम शेष	22,589,972.30
अंतर	-



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योजना का नाम :- सर्व शिक्षा अभियान

प्राप्तियाँ	रकम	भुगतान	रकम
प्रारम्भिक शेष नगद बैंक (एसबीआई खाता कं. 62675)	31,445.00		
वर्ष में प्राप्ति बैंक ब्याज प्राप्त	1,082.00	अंतिम शेष नगद बैंक	32,527.00
योग	32,527.00	योग	32,527.00

बैंक समाधान पत्रक State Bank of India A/c. No. 30316362675	
कैश बुक अनुसार अंतिम शेष	32,527.00
बैंक बुक अनुसार अंतिम शेष	32,527.00
अंतर	-



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प्राप्ति और भुगतान पत्रक अवधि 01.04.2019 से 31.03.2020 तक
योजना का नाम :- UIDSSMT

प्राप्तियों	रकम	भुगतान	रकम
प्रारंभिक शेष नगद बैंक (एसबीआई खाता क्र. 93261)	60,976.00	वर्ष में भुगतान बैंक प्रभार राशि अंतरण अन्य बैंक (एसबीआई खाता-0303)	17.70 62,057.00
वर्ष में प्राप्ति बैंक ब्याज प्राप्त	1,508.00	अंतिम शेष नगद बैंक	409.30
योग	62,484.00	योग	62,484.00

बैंक समाधान पत्रक State Bank of India A/c. No. 30180393261	
कैश बुक अनुसार अंतिम शेष	409.30
बैंक बुक अनुसार अंतिम शेष	409.30
अंतर	0.00



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योजना का नाम :- NULM

प्राप्तियाँ	रकम	भुगतान	रकम
प्रारम्भिक शेष नगद बैंक (इलाहाबाद बैंक खाता क्र. 34188)	- 219,186.00	वर्ष में भुगतान वेतन व्यय स्व सहायता समूह आयकर वेतन वृत्तिकर यात्रा व्यय बैंक प्रभार योजना आयोजन व्यय विज्ञापन व्यय IEC व्यय EST&P टेनिंग व्यय CB&T व्यय जीएसटी व्यय कम्प्यूटर रखरखाव एवं मरम्मत स्व सहायता समूह दरसना महिला कल्याण समिति A&OE व्यय प्रीटिंग एवं स्टेशनरी व्यय मीटिंग व्यय SMID व्यय आयकर ठेकेदार ब्याज व्यय	1,170,500.00 306,770.00 24,000.00 5,500.00 63,574.00 3,424.00 1,047.00 119,431.00 6,500.00 2,093,292.00 3,756,430.00 3,222.00 750.00 486,383.00 225,000.00 350,096.00 135,701.00 3,278.00 2,742.00 2,901.00 145,114.00
वर्ष में प्राप्ति अनुदान प्राप्त	9,500,000.00	राशि अंतरण अन्य बैंक (देना बैंक खाता-1635)	400,000.00
राशि अंतरण अन्य बैंक (देना बैंक खाता-1635)	385,000.00	अंतिम शेष नगद बैंक	798,531.00
योग	10,104,186.00	योग	10,104,186.00



बैंक समाधान पत्रक Allahabad Bank A/c. No. 50192534188	
कैश बुक अनुसार अंतिम शेष	798,531.00
जोड़े:- अंतर की राशि	3,120.00
बैंक बुक अनुसार अंतिम शेष	801,651.00
अंतर	-



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प्राप्ति और भुगतान पत्रक अवधि 01.04.2019 से 31.03.2020 तक
योजना का नाम :- NULM (SFUH)

प्राप्तियों	रकम	भुगतान	रकम
प्रारंभिक शेष नगद बैंक (देना बैंक खाता कं. 31635)	- 566,622.00	वर्ष में भुगतान सेल्टर होम संचालन व्यय आयकर जीएसटी व्यय बैंक प्रभार	561,941.00 1,838.00 1,838.00 142.51
वर्ष में प्राप्ति बैंक ब्याज प्राप्त	6,237.00		
राशि अंतरण अन्य बैंक (इलाहाबाद बैंक खाता कं. 34188)	400,000.00	राशि अंतरण अन्य बैंक (इलाहाबाद बैंक खाता कं. 34188)	385,000.00
		अंतिम शेष नगद बैंक	22,099.49
योग	972,859.00	योग	972,859.00

बैंक समाधान पत्रक Dena Bank A/c. No. 192810031635	
कैश बुक अनुसार अंतिम शेष	22,099.49
बैंक बुक अनुसार अंतिम शेष	22,099.49
अंतर	-



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प्राप्ति और भुगतान पत्रक अवधि 01.04.2019 से 31.03.2020 तक

योजना का नाम :- HOUSING FOR ALL (HFA)

प्राप्तियों	रकम	भुगतान	रकम
प्रारंभिक शेष		वर्ष में भुगतान	
नगद	-	आवास निर्माण व्यय	63,858,331.00
बैंक		बैंक प्रभार	1,064.56
(युनियन बैंक खाता कं. 77841)	1,002,159.83	EWS रजिस्ट्रेशन फीस वापसी	121,000.00
(एचडीएफसी बैंक खाता कं. 63170)	19,614,649.00	आयकर	2,400.00
(युनियन बैंक खाता कं. 72878)	69,394,313.86	जीएसटी	2,400.00
		विज्ञापन व्यय	8,560.00
		आकस्मिक व्यय	115,200.00
वर्ष में प्राप्ति		एयू स्माल फायनेंस बैंक-FDR	15,000,000.00
अनुदान प्राप्त	53,750,000.00		
बैंक ब्याज प्राप्त	1,744,301.00		
आवास योजना के हितग्राहियों को ज	2,041,983.00		
की गई राशि बैंक खातों में वापिस आई			
EWS रजिस्ट्रेशन फीस प्राप्त	77,000.00	अंतिम शेष	
न्यूनतम निर्माण शुल्क प्राप्त	74,250.00	नगद	
		बैंक	
		(युनियन बैंक खाता कं. 77841)	1,104,664.00
		(एचडीएफसी बैंक खाता कं. 63170)	13,483,546.00
		(युनियन बैंक खाता कं. 72878)	40,985,394.13
		(एयू स्माल फायनेंस बैंक कं. 34306)	13,016,097.00
योग	147,698,656.69	योग	147,698,656.69

बैंक समाधान पत्रक			
Union Bank of India A/c. No. 410402010077841			
कैश बुक अनुसार अंतिम शेष			1,104,664.00
घटाये:- बैंक प्रभार राशि जिसे कैशबुक में दर्ज नहीं किया गया			
दिनांक	विवरण	राशि	
23.06.19	SMS Charges	15.39	
15.09.19	SMS Charges	15.39	30.78
बैंक बुक अनुसार अंतिम शेष			1,104,633.22
अंतर			



बैंक समाधान पत्रक			
HDFC Bank A/c. No. 50100130563170			
कैश बुक अनुसार अंतिम शेष			13,483,546.00
घटाये:- बैंक प्रभार राशि जिसे कैशबुक में दर्ज नहीं किया गया			
दिनांक	विवरण	राशि	
12.09.19	Bank Charges	236	
12.09.19	Bank Charges	236	
12.09.19	Bank Charges	236	708.00
घटाये:- कैश बुक में बैंक ब्याज प्राप्त 25.03.2020 की प्रविष्टि दो बार की गई			60,414.00
घटाये:- बैंक द्वारा वर्ष 2018-19 में नामे की गई राशि (112400000-990000000)			13,400,000.00
बैंक बुक अनुसार अंतिम शेष			22,424.00
अंतर			-

बैंक समाधान पत्रक			
Union Bank of India A/c. No. 410402010072878			
कैश बुक अनुसार अंतिम शेष			40,985,394.13
घटाये:- अंतर की राशि			39,808,679.94
जोडे:- बैंक प्रभार राशि जिसे कैशबुक में दर्ज किया गया है परंतु बैंक में नहीं पाया गया			
दिनांक	विवरण	राशि	
30.09.19	Bank Charges	708.00	
03.10.19	Bank Charges	30.78	738.78
बैंक बुक अनुसार अंतिम शेष			1,177,452.97
अंतर			0.00



बैंक समाधान पत्रक AU Small Finance Bank A/c. No. 2081232527434306	
कैश बुक अनुसार अंतिम शेष	13,016,097.00
बैंक बुक अनुसार अंतिम शेष	13,016,097.00
अंतर	-



SPSA & Co.

Chartered Accountant

Priyesh Kumar Jain

Partner

M.No. 411780

नगर पालिका परिषद, छतरपुर
प्राप्ति और भुगतान पत्रक अवधि 01.04.2019 से 31.03.2020 तक
योजना का नाम :- स्वच्छता मिशन

प्राप्तियाँ	रकम	भुगतान	रकम
प्रारम्भिक शेष नगद बैंक (बैंक आफ बड़ौदा खाता क्र. 21526)	8,774,370.50	वर्ष में भुगतान शौचालय निर्माण बैंक प्रभार श्रम कल्याण उपकरण आयकर जीएसटी रायल्टी	943,324.80 165.45 31,079.00 32,884.00 32,886.00 14,384.00
वर्ष में प्राप्ति बैंक ब्याज प्राप्त	683,738.00	अंतिम शेष नगद बैंक	8,403,385.25
योग	9,458,108.50	योग	9,458,108.50

बैंक समाधान पत्रक Bank of Baroda A/c. No. 09590100021526	
कैश बुक अनुसार अंतिम शेष	8,403,385.25
घटायें:- अंतर की राशि	9,726.00
बैंक बुक अनुसार अंतिम शेष	8,393,659.25
अंतर	-



SPSA & Co.
Chartered Accountant

CA Priyesh Kumar Jain
Partner
M.No. 411780

नगर पालिका परिषद, छतरपुर

Abstract Sheet for Reporting on Audit Purpose for Financial Year 2019-20

S.No.	Parameters	Receipts in Rs.		% In Growth	Observation in Brief	Suggestions
		Year 2018-19	Year 2019-20			
1	समाप्ति कर	4,372,845.00	6,985,272.00	59.74	परिषद द्वारा वर्ष 2019-20 में 2018-19 के मुकाबले Rs. 26,12,427/- ज्यादा वसूला गया है।	परिषद को द्वारा विगत वर्ष की अपेक्षा चालू वर्ष में कर वसूली संतोषजनक की गई है। परिषद को वसूली मापदण्ड को आगे भी जारी रखना चाहिये
2	समेकित कर	3,844,504.00	3,411,379.00	(11.27)	परिषद द्वारा वर्ष 2019-20 में 2018-19 के मुकाबले Rs. 433,125/- कम वसूला गया है।	
3	नगरीय विकास उपकर	1,211,640.00	1,892,824.00	56.22	परिषद द्वारा वर्ष 2019-20 में 2018-19 के मुकाबले Rs. 681,184/- ज्यादा वसूला गया है।	
4	उपभोक्ता प्रभार	5,202,816.00	5,124,828.00	(1.50)	परिषद द्वारा वर्ष 2019-20 में 2018-19 के मुकाबले Rs. 77,988/- कम वसूला गया है।	
5	शिक्षा उपकर	220,621.00	368,595.00	67.07	परिषद द्वारा वर्ष 2019-20 में 2018-19 के मुकाबले Rs. 1,47,974/- ज्यादा वसूला गया है।	
	योग	14,852,426.00	17,782,898.00	170.27		



S.No.	Parameters	Receipts in Rs.		% In Growth	Observation in Brief	Suggestions
		Year 2018-19	Year 2019-20			
	राजस्व कर वसूली					
	गैर राजस्व कर वसूली					
6	भवन भूमि किराया	7,022,670.00	7,636,724.00	8.74	परिषद द्वारा वर्ष 2019-20 में 2018-19 के मुकाबले Rs. 614054/- ज्यादा वसूला गया है।	परिषद के द्वारा विगत वर्ष की अपेक्षा चालू वर्ष में कर वसूली संतोषजनक की गई है। परिषद को वसूली मापदण्ड को आगे भी जारी रखना चाहिये
7	जल उपभोक्ता प्रभार	3,140,608.00	3,547,982.00	12.97	परिषद द्वारा वर्ष 2019-20 में 2018-19 के मुकाबले Rs. 407374/- ज्यादा वसूला गया है।	
8	टोस अवशिष्ट प्रबंधन	-	-	-	-	
9	अन्य कर शुल्क	1,000,500.00	1,151,465.00	15.09	परिषद द्वारा वर्ष 2019-20 में 2018-19 के मुकाबले Rs. 150965/- ज्यादा वसूला गया है।	
	योग	11,163,778.00	12,336,171.00	36.80		
	कुल योग	26,016,204.00	30,119,069.00	15.77		

SPSA & Co.

Chartered Accountant



CA Priyesh Kumar Jain

Partner

M.No. 411780

NAGAR PALIKA PARISHAD CHHATARPUR

Bank Reconciliation as on 31/03/2020

Madhyanchal Gramin Bank A/c. No. 80003802824

Balance as per Cash Book	(1,138.92)
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Add:- Opening Difference	10,550.00
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Balance as per Cash Book	9,411.08
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Madhyanchal Gramin Bank	A/c. No. 80003802824	9,411.08
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Difference



NAGAR PALIKA PARISHAD CHHATARPUR

Bank Reconciliation as on 31/03/2020

IDBI Bank A/c. No. 162810400005753

Balance as per Cash Book	656,437.00
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Add:- 31-March-2017 Closing Balance Adjustment

Balance as per Cash Book	656,437.00
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IDBI Bank

A/c. No. 162810400005753

656,437.00

Difference



NAGAR PALIKA PARISHAD CHHATARPUR

Bank Reconciliation

ICICI Bank A/c. No. 042605000938

Balance as per Cash Book	890,841.00
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Add:- Opening Difference	(15,566.00)
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Add:- 31-March-2017 Closing Balance Adjustment	-
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Balance as per Cash Book	875,275.00
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ICICI Bank

A/c. No. 042605000938

875,275.00

Difference



NAGAR PALIKA PARISHAD CHHATARPUR

Bank Reconciliation as on 31/03/2020

Uco Bank A/c. No. 31600210001349

Balance as per Cash Book	5,142,225.00
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Less:- Amount Debited by Bank but not Entered in Cash book

Date	Particular	Ch. No.	Amount	
11.10.2019	FD Auto Sweep		4,975,000.00	
				(4,975,000.00)

Less:- Amount Credited in Cash book But not found in Bank Statement

Date	Particular	Ch. No.	Amount	
31.03.2020	Interest Received		66,601.00	
31.03.2020	Interest Received		75,624.00	(142,225.00)

Balance as per Cash Book	25,000.00
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Uco Bank

A/c. No. 31600210001349

25,000.00

Difference



NAGAR PALIKA PARISHAD CHHATARPUR

Bank Reconciliation as on 31/03/2020

HDFC Bank A/c. No. 50100037944394

Balance as per Cash Book	165,887.00
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Add:- Opening Difference	25,056.00
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Balance as per Cash Book	190,943.00
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HDFC Bank	A/c. No. 50100037944394	190,943.00
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Difference



NAGAR PALIKA PARISHAD CHHATARPUR

Bank Reconciliation as on 31/03/2020

Union Bank of India Bank A/c. No. 410402010006579

Balance as per Cash Book (WS) Part B	114,387.65
Add:- Opening Difference	20,078.64
Balance as per Cash Book	134,466.29

Union Bank of India

A/c. No.410402010006579

134,466.29

Difference



NAGAR PALIKA PARISHAD CHHATARPUR

Bank Reconciliation as on 31/03/2020

Allahabad Bank A/c. No. 50187804245

Balance as per Cash Book	3,397,575.00
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Add:- Opening Difference	99,304.00
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Add:- Cheque issue but not present at bank

<u>Date</u>	<u>Particular</u>	<u>Ch. No.</u>	<u>Amount</u>	
31.03.2017			25,000.00	
31.03.2017			63,000.00	
31.08.2017	Adjustment Entry		4,084,908.00	
			<u> </u>	4,172,908.00

Less:- Amount Debited by bank but not entered in cash Book

<u>Date</u>	<u>Particular</u>	<u>Ch. No.</u>	<u>Amount</u>	
31.05.2016	Sunita Dubey	14735	50,000.00	
13.01.2017		45237	21,000.00	
18.09.2017	Excess Amount Debited by Bank ((Bank-3667000)-(CB-3280000))		387,000.00	
28.08.2017	Guru Kripa Creation ((Bank-151290)-(CB-151273))		17.00	
			<u> </u>	(458,017.00)

Less:- Wrongly Amount Credited in cash Book

<u>Date</u>	<u>Particular</u>	<u>Ch. No.</u>	<u>Amount</u>	
31.03.2017	Unknown Receiving		375,000.00	
31.03.2017	Unknown Receiving		1,000,000.00	
31.03.2017	Unknown Receiving		1,000,000.00	
31.03.2017	Unknown Receiving		1,700,000.00	
31.03.2017	Interest		9,908.00	
30.06.2018	Excess Amount Credited in Cash Book ((Bank-851280)-(CB-1191280))		340,000.00	
30.06.2018	Lapsed Cheque		380,000.00	
30.06.2018	Lapsed Cheque		50,000.00	
			<u> </u>	(4,854,908.00)

Balance as per Cash Book	2,356,862.00
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Allahabad Bank

A/c. No. 50187804245

2,356,862.00

Difference



NAGAR PALIKA PARISHAD CHHATARPUR

Bank Reconciliation as on 31/03/2020

Canara Bank A/c. No. 4775101001498

Balance as per Cash Book	3,934,028.00
	(1.00)

Add:- Amount Credited by bank but not entered in cash Book

<u>Date</u>	<u>Particular</u>	<u>Ch. No.</u>	<u>Amount</u>	
31.01.2017	Bank Interest		562.00	562.00

Less:- Wrongly Amount Credited in cash Book

<u>Date</u>	<u>Particular</u>	<u>Ch. No.</u>	<u>Amount</u>	
31.03.2017	Bank interest		18,145.00	
04.07.2016	New Pandey Electricals	409923	50.00	
28.01.2020	Cash Deposit (Cash Book)		1746132	
30.01.2020	Cash Deposit (Cash Book)		92767	
			1838899	
30.10.2019	Cash Deposit (Bank Statement)		-79791	
27.11.2019	Cash Deposit (Bank Statement)		-65060	
28.11.2019	By CLG 42009		-20151	
28.11.2019	By CLG 27934		-8150	
23.12.2019	Cash Deposit (Bank Statement)		-202773	
31.12.2019	Cash Deposit (Bank Statement)		-163299	
28.01.2020	Cash Deposit (Bank Statement)		-131774	
30.01.2020	Cash Deposit (Bank Statement)		-62074	
			1,105,827.00	(1,124,022.00)

Add:- Cheque Issue but not present at bank

<u>Date</u>	<u>Particular</u>	<u>Ch. No.</u>	<u>Amount</u>	
16.10.2018	Madhyan Bhojan	00025	2,824.00	2,824.00

Balance as per Cash Book	2,813,391.00
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Canara Bank

A/c. No. 4775101001498

2,813,391.00

Difference



NAGAR PALIKA PARISHAD CHHATARPUR

Bank Reconciliation as on 31/03/2020

Kotak Mahindra Bank A/c. No. 2811608147

Balance as per Cash Book	535,306.50
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Add:- Amount Credited by bank but not entered in cash Book

<u>Date</u>	<u>Particular</u>	<u>Ch. No.</u>	<u>Amount</u>	
17.06.2016	Transfer		1,225,897.00	1,225,897.00

Less:- Amount Debited by bank but not entered in cash Book

<u>Date</u>	<u>Particular</u>	<u>Ch. No.</u>	<u>Amount</u>	
17.06.2016	Transfer		159,270.00	
18.06.2016	Transfer		200,000.00	
21.06.2016	Transfer		243,993.00	
21.06.2016	Transfer		128,672.00	
21.06.2016	Transfer		52,842.00	
01.07.2016	Transfer		214,785.00	
01.02.2017	Transfer		550,000.00	(1,549,562.00)

Balance as per Cash Book	211,641.50
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Kotak Mahindra Bank	as on 31/03/2017	A/c. No. 2811608147	211,641.50
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Difference



NAGAR PALIKA PARISHAD CHHATARPUR

Bank Reconciliation as on 31/03/2020

Punjab National Bank A/c. No. 1424000100069838

Balance as per Cash Book	113,583.39
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Add:- Opening Difference	157,988.98
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Balance as per Cash Book	271,572.37
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Punjab National Bank	A/c. No. 1424000100069838	271,572.37
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Difference



NAGAR PALIKA PARISHAD CHHATARPUR
Bank Reconciliation as on 31/03/2020
State Bank of India Bank A/c. No. 00000031099301300

Balance as per Cash Book	8,154,382.27
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Add:- Opening Difference	(287,092.00)
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Add:- Cheque issue but not present at bank

<u>Date</u>	<u>Particular</u>	<u>Ch. No.</u>	<u>Amount</u>
10.04.2017		526356	5,000.00
10.04.2017		526357	5,000.00
10.04.2017		526359	5,000.00
10.04.2017		526360	5,000.00
10.04.2017		526361	5,000.00
10.04.2017		526362	5,000.00
10.04.2017		526363	5,000.00
10.04.2017		526366	5,000.00
10.04.2017		526368	5,000.00
10.04.2017		526369	5,000.00
10.04.2017		526370	5,000.00
10.04.2017		526375	5,000.00
10.04.2017		526376	5,000.00
10.04.2017		526379	5,000.00
15.09.2017		526205	5,000.00
15.09.2017		526206	5,000.00
15.09.2017		526209	5,000.00
15.09.2017		526211	5,000.00
15.09.2017		526212	5,000.00
15.09.2017		526214	5,000.00
15.09.2017		526215	5,000.00
15.09.2017		526216	5,000.00
15.09.2017		526217	5,000.00
15.09.2017		526218	5,000.00
15.09.2017		526219	5,000.00
15.09.2017		526220	5,000.00
15.09.2017		526221	5,000.00
15.09.2017		526222	5,000.00
15.09.2017		526223	5,000.00
15.09.2017		526224	5,000.00
15.09.2017		526225	5,000.00
15.09.2017		526226	5,000.00
15.09.2017		526227	5,000.00
15.09.2017		526228	5,000.00
14.08.2018		526266	200,640.00
30.08.2018	Many		130,000.00



500,640.00

Less:- Amount Debited by Bank but not entered in cash book

<u>Date</u>	<u>Particular</u>	<u>Ch. No.</u>	<u>Amount</u>
14.06.2017	CLG Chq	526382	5,000.00
04.07.2017	Cash Cheque	526195	1,000.00
02.05.2018	CLG Chq	526248	25,000.00
07.05.2018	CLG Chq	526263	25,000.00
07.05.2018	CLG Chq	526256	25,000.00
08.05.2018	CLG Chq	526244	25,000.00
08.05.2018	CLG Chq	526246	25,000.00
09.05.2018	CLG Chq	526255	25,000.00
09.05.2018	CLG Chq	526260	25,000.00
15.05.2018	CLG Chq	526251	25,000.00
15.05.2018	CLG Chq	526253	25,000.00
17.05.2018	CLG Chq	526243	25,000.00
18.05.2018	CLG Chq	526250	25,000.00
18.05.2018	CLG Chq	526249	25,000.00
23.05.2018	CLG Chq	526254	25,000.00
24.05.2018	CLG Chq	526257	25,000.00
28.05.2018	CLG Chq	526265	25,000.00
04.06.2018	CLG Chq	526261	25,000.00
19.06.2018	CLG Chq	526259	25,000.00
20.06.2018	CLG Chq	526247	25,000.00
21.06.2018	CLG Chq	526252	25,000.00
21.06.2018	CLG Chq	526245	25,000.00
25.06.2018	CLG Chq	526262	25,000.00
07.07.2018	CLG Chq	526264	100,900.00
31.08.2018	CLG Chq	300954	14,280.00
01.09.2018	CLG Chq	300957	14,280.00
02.09.2018	CLG Chq	300953	14,280.00
04.09.2018	CLG Chq	300960	14,280.00
04.09.2018	CLG Chq	300962	14,640.00
04.09.2018	CLG Chq	300955	14,280.00
05.09.2018	CLG Chq	300961	14,280.00
05.09.2018	CLG Chq	300963	14,280.00
05.09.2018	CLG Chq	300959	14,280.00
06.09.2018	CLG Chq	300956	14,280.00
07.09.2018	CLG Chq	300964	14,640.00
10.09.2018	CLG Chq	300958	14,280.00
10.09.2018	CLG Chq	300966	14,280.00
13.09.2018	CLG Chq	300965	14,280.00
13.09.2018	CLG Chq	526209	5,000.00
17.09.2018	CLG Chq	526221	5,000.00
17.10.2018	CLG Chq	300975	5,000.00
17.10.2018	CLG Chq	300969	5,000.00



29.10.2018	CLG Chq	300972	5,000.00	
08.11.2018	CLG Chq	526271	5,000.00	
30.03.2019	CLG Chq	300977	4,500.00	
18.04.2019	CLG Chq	300978	2,940.00	
29.04.2019	Rajendra Sen	300980	1,500.00	
30.04.2019	Shyam	300981	2,500.00	
28.05.2019	CLG Chq	300979	19,252.00	
30.05.2019	Rajendra Sen	300983	1,500.00	
21.06.2019	Rajendra Sen	300987	1,500.00	
27.06.2019	Shyam	300986	2,500.00	
27.08.2019	Shyam	300984	2,500.00	
19.09.2019	Sona Raikwar	300994	400,000.00	
19.09.2019	Shahid Khan	301003	200,000.00	
19.09.2019	CLG Chq	301002	200,000.00	
19.09.2019	CLG Chq	301000	200,000.00	
20.09.2019	Bradri Sen	301010	200,000.00	
20.09.2019	Ramsewak	300999	200,000.00	
25.09.2019	Ranjana Rai	301001	200,000.00	
26.09.2019	Bihari Lal Ver	301007	400,000.00	
26.09.2019	CLG Chq	301004	200,000.00	
27.09.2019	Kamala Ahirwar	300993	200,000.00	
27.09.2019	Paerwati	301011	405,000.00	
30.09.2019	CLG Chq	301008	200,000.00	
01.10.2019	CLG Chq	300996	200,000.00	
03.10.2019	Suman Gupta	300998	200,000.00	
05.10.2019	Jila Sahakari kendriya Ba	300997	200,000.00	
07.10.2019	Chameli Raikwar	301009	200,000.00	
06.11.2019	Jila Sahakari kendriya Ba	300995	200,000.00	
				(4,906,232.00)

Less:- Amount Credited in cash book but not found in Bank Book

Date	Particular	Ch. No.	Amount	
09.10.2017	MPLAD		25,000.00	
13.11.2017	Refund of Other Income		15,000.00	
31.03.2018	Total Mistake in Cash Book		800.00	
25.09.2018	MPLAD		5,000.00	
30.08.2018	MPLAD		65,000.00	
09.10.2018	MPLAD		15,000.00	
07.03.2019	Consolidate Lapsed Cheque		2,500.00	(128,300.00)

Balance as per Cash Book 3,333,398.27

State Bank of India

A/c. No. 31099301300

3,333,398.27



NAGAR PALIKA PARISHAD CHHATARPUR

Bank Reconciliation as on 31/03/2020

Vijaya Bank A/c. No. 769701101000001

Balance as per Cash Book	27,806.20
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Less:- Bank Interest Credited in Two Times in the Cash Book

Date	Particular	Ch. No.	Amount	
05.11.2019	Interest 01-08 to 31-10		222.00	(222.00)

Less:- Bank Charges Debited by Bank But not entered in Cash Book

Date	Particular	Ch. No.	Amount	
20.03.2019	SMS Charges		25.00	(25.00)

Balance as per Cash Book	27,559.20
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Vijaya Bank

A/c. No. 769701101000001

27,559.20

Difference



NAGAR PALIKA PARISHAD CHHATARPUR
Bank Reconciliation as on 31/03/2020
Kotak Mahindra Bank A/c. No. 2811608154

Balance as per Cash Book	5,566,345.66
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Add:- Opening Difference	(43,230.60)
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Add:- Cheque issue but not present at bank

<u>Date</u>	<u>Particular</u>	<u>Ch. No.</u>	<u>Amount</u>	
31.03.2017				
24.06.2016		000137	3,000.00	
27.08.2016		000276	4,000.00	
19.09.2016		000355	2,000.00	
19.09.2016		000356	2,000.00	
19.09.2016		000358	2,000.00	
07.12.2016		000651	8,000.00	
31.03.2017	Many Day Total Mistake		(180,216.00)	(159,216.00)

Less:- Amount Debited by bank but not entered in cash Book

<u>Date</u>	<u>Particular</u>	<u>Ch. No.</u>	<u>Amount</u>	
06.01.2017	Raj News	943	4,000.00	
23.02.2017	Vinay Chourasia	1179	2,000.00	
23.02.2017	Rajesh Kumar Tiwari	1067	5,000.00	
27.02.2017	Ashiq Khan	1198	4,000.00	
01.03.2017	Ismail Rain	1191	9,440.00	
17.03.2017	Kuldeep Tiwari	1047	200.00	
31.03.2017			-	(24,640.00)

Add:- Amount Credited by Bank but not entered in cash book

<u>Date</u>	<u>Particular</u>	<u>Ch. No.</u>	<u>Amount</u>	
23.05.2016	Bagauta	64180	6,192.00	
16.11.2016	Cash Deposit		500.00	
15.12.2016	Cash Deposit		184.00	
01.02.2017	Transfer		550,000.00	
			-	556,876.00

Less:- Wrongly Amount Credited in cash Book

<u>Date</u>	<u>Particular</u>	<u>Ch. No.</u>	<u>Amount</u>	
31.03.2017	Cash Deposit		14,830.00	
31.03.2017	Cash Deposit		9,255.00	
31.03.2017	Cash Deposit		10,492.00	
31.03.2017	Cash Deposit		105,176.00	
31.03.2017	Cash Deposit		12,000.00	
			-	(151,753.00)

Balance as per Cash Book	5,744,382.06
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Kotak Mahindra Bank

A/c. No. 2811608154

5,744,382.06

Difference



NAGAR PALIKA PARISHAD CHHATARPUR

Bank Reconciliation as on 31/03/2020

Punjab & Sindh Bank A/c. No. 03891000022414

Balance as per Cash Book	133,358.88
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Less:- Amount Debited by Bank but not Debited in Cash Book

<u>Date</u>	<u>Particular</u>	<u>Ch. No.</u>	<u>Amount</u>	
09.10.2019	DD Revalidation Charges		100.00	
				(100.00)

Less:- Wrongly Amount Credited in cash Book

<u>Date</u>	<u>Particular</u>	<u>Ch. No.</u>	<u>Amount</u>	
31.03.2019	Cash Deposit	(258125.50-255301.50)	2,824.00	
		(28014-25190)		
31.03.2020	Other Income		500.00	(3,324.00)

Add:- Amount Credited by bank but not entered in cash Book

<u>Date</u>	<u>Particular</u>	<u>Ch. No.</u>	<u>Amount</u>	
20.01.2017	Cash Deposit		500.00	
24.01.2017	Cash Deposit		1,000.00	
25.01.2017	Cash Deposit		500.00	
03.02.2017	Cash Deposit		2,000.00	
09.02.2017	Cash Deposit		2,000.00	
15.02.2017	Cash Deposit		1,000.00	
26.02.2017	Cash Deposit		3,500.00	
01.03.2017	Cash Deposit		5,000.00	
09.03.2017	Cash Deposit		3,000.00	
14.03.2017	Cash Deposit		3,500.00	
17.03.2017	Cash Deposit		2,000.00	
23.03.2017	Cash Deposit		2,000.00	
26.03.2017	Cash Deposit		2,000.00	
28.03.2017	Cash Deposit		2,000.00	30,000.00

Balance as per Cash Book	159,934.88
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Punjab & Sindh Bank

A/c. No. 03891000022414

159,934.88

Difference



NAGAR PALIKA PARISHAD CHHATARPUR

Bank Reconciliation as on 31/03/2020

Bank of Baroda A/c. No. 46410100000921

Balance as per Cash Book	497,775.00
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Add:- Opening Difference	(13,029.00)
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Less:- Amount Credited in Cash Book but not Credited by Bank

<u>Date</u>	<u>Particular</u>	<u>Ch. No.</u>	<u>Amount</u>	
16.10.2019	Interest Received		546,983.00	
				(546,983.00)

Add:- Amount Credited by Bank but not entered in cash book

<u>Date</u>	<u>Particular</u>	<u>Ch. No.</u>	<u>Amount</u>	
02.06.2017	Cash Deposit		62,057.00	
18.09.2017	Cash Deposit	(65975-65795)	180.00	62,237.00

Balance as per Cash Book	-
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Bank of Baroda

A/c. No. 46410100000921

Difference



NAGAR PALIKA PARISHAD CHHATARPUR

Bank Reconciliation as on 31/03/2020

State bank of India Bank A/c. No. 00000036189480303

2019-20

Balance as per Cash Book	734,642.81
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Less:- Amount Debited by Bank but not Debited in Cash Book

<u>Date</u>	<u>Particular</u>	<u>Ch. No.</u>	<u>Amount</u>	
02.03.2017	Bank Charges		76.81	
31.03.2020	Bank Charges		1.00	(77.81)

Add:- Amount Credited by Bank but not entered in cash book

<u>Date</u>	<u>Particular</u>	<u>Ch. No.</u>	<u>Amount</u>	
23.01.2018	Cheque Deposit	82988	12,000.00	
03.04.2019	Cheque Deposit	1	6,364.00	
03.04.2019	Cheque Deposit	329685	5,530.00	
03.04.2019	Cheque Deposit	329688	390.00	
03.04.2019	Cheque Deposit	329687	2,843.00	
03.04.2019	Cheque Deposit	329686	7,248.00	
03.04.2019	Cheque Deposit	329689	2,313.00	
20.04.2019	Cheque Deposit	558901	11,000.00	
20.04.2019	Cheque Deposit	558902	390.00	
20.04.2019	Cheque Deposit	558905	1,504.00	
20.04.2019	Cheque Deposit	558904	390.00	
24.02.2020	Cheque Deposit	321015	12,000.00	61,972.00

Less:- Amount Credited in Cash Book but not Credited by Bank

<u>Date</u>	<u>Particular</u>	<u>Ch. No.</u>	<u>Amount</u>	
31.03.2018	Cash Deposit		57,905.00	
31.03.2019	Cash Deposit		37,972.00	(95,877.00)

Balance as per Cash Book	700,660.00
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State Bank of India

A/c. No. 00000036189480303

700,660.00

Difference



NAGAR PALIKA PARISHAD CHHATARPUR

Bank Reconciliation as on 31.03.2020

State Bank of India A/c. No. 53031601275

Balance as per Cash Book 3,554,619.78

Less:- Amount Debited by bank but not entered in cash Book

Date	Particular	Ch. No.	Amount	
18.01.2017	Rajen Shukla	821526	9,804.00	
18.01.2017	Rajen Shukla	821527	9,576.00	
23.01.2017	Challan	821641	109,694.00	
21.02.2017	Shushila Patkar	879915	10,000.00	
02.03.2017	Shushma Yadav	879912	15,000.00	
03.03.2017		879913	15,000.00	
07.03.2017	Krishna Yadav	879916	10,000.00	
27.03.2017	Transfer	879859	70,137.00	
29.03.2017	Gourav Gahoi	879862	10,000.00	
29.03.2017		879861	9,016.00	
31.03.2020			1,680,173.71	(1,948,400.71)

Less:- Wrongly Amount Credited in cash Book

Date	Particular	Ch. No.	Amount	
07.09.2016	Pholadevi Raikwar W/o	697176	5,000.00	
20.10.2016	Rajesh Kushwaha S/o Bt	754923	5,000.00	
			-	(10,000.00)

Balance as per Cash Book 1,596,219.07

State Bank of India

A/c. No. 53031601275

1,596,219.07

Difference



NAGAR PALIKA PARISHAD CHHATARPUR

Bank Reconciliation as on 31/03/2020

HDFC Bank A/c. No. 50100274714812

Balance as per Cash Book	4,308,774.00
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Balance as per Cash Book	4,308,774.00
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HDFC Bank	A/c. No. 50100274714812	4,308,774.00
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Difference



NAGAR PALIKA PARISHAD CHHATARPUR

Bank Reconciliation as on 31/03/2020

HDFC Bank A/c. No. 50200028184140

Balance as per Cash Book	688,705.00
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Less:- Wrongly Amount Credited in cash Book

<u>Date</u>	<u>Particular</u>	<u>Ch. No.</u>	<u>Amount</u>	
02.01.2019	Cash Book Total Mistake		100.00	(100.00)

Balance as per Cash Book	688,605.00
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HDFC Bank

A/c. No. 50200028184140

688,605.00

Difference



NAGAR PALIKA PARISHAD CHHATARPUR
Bank Reconciliation as on 31/03/2020
Allahabad Bank A/c. No. 21000264116

Balance as per Cash Book	3,420,928.00
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Add:- Opening Difference	(4,415.00)
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Less:- Amount Debited by Bank but not entered in cash book

<u>Date</u>	<u>Particular</u>	<u>Ch. No.</u>	<u>Amount</u>	
30.09.2019	Ledger Folio Charges		354.00	(354.00)

Add:- Amount Credited by Bank but not entered in cash book

<u>Date</u>	<u>Particular</u>	<u>Ch. No.</u>	<u>Amount</u>	
18.04.2019	Trnsfer		3,910.00	
23.04.2019	Trnsfer		27,100.00	
14.05.2019	Trnsfer		15,000.00	
14.05.2019	Trnsfer		45,000.00	
19.06.2019	Trnsfer		1,700.00	
21.06.2019	Trnsfer		37,500.00	
28.06.2019	Trnsfer		19,500.00	
25.07.2019	Trnsfer		593.00	
29.07.2019	Trnsfer		30,000.00	
01.08.2019	Trnsfer		10,500.00	
09.08.2019	Cash Deposit		100.00	
20.08.2019	Trnsfer		30,000.00	
28.08.2019	Trnsfer		423.00	
20.09.2019	Cash Deposit		20,860.00	
16.10.2019	Trnsfer		30,000.00	
24.10.2019	Trnsfer		59,522.00	
16.12.2019	Cash Deposit		61,360.00	
13.01.2019	Cash Deposit		24,928.00	
14.01.2019	Cash Deposit		26,590.00	
29.01.2020	Cash Deposit		30,693.00	475,279.00

Less:- Wrongly Amount Credited in cash Book

<u>Date</u>	<u>Particular</u>	<u>Ch. No.</u>	<u>Amount</u>	
23.09.2019	Cash Deposit		73,469.00	
23.12.2019	Cash Deposit		202,773.00	
13.01.2020	Cash Deposit		25,419.00	(301,661.00)

Balance as per Cash Book	3,589,777.00
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Allahabad Bank

A/c. No21000264116

3,589,777.00

Difference



NAGAR PALIKA PARISHAD CHHATARPUR
Bank Reconciliation as on 31/03/2020
Bank of Baroda A/c. No. 09590100017697

Balance as per Cash Book	47,481,719.00
Add:- Opening Difference	(203,295.35)

Less:- Amount Debited by bank but not entered in cash Book

<u>Date</u>	<u>Particular</u>	<u>Ch. No.</u>	<u>Amount</u>	
31.10.2019	Ishrt Jahan NGO	2003	5,000.00	
01.11.2019	Hikmat Ali	2001	5,000.00	
01.11.2019	Sadbhav Nagrik Sahakar	2002	5,000.00	
04.11.2019	Kamlesh Khare	2000	5,000.00	
04.11.2019	Ashutosh Shukla	2006	10,000.00	
05.11.2019	Manoj Kumar Tamrakar	1996	10,000.00	
10.12.2019	Omprakash Khare	1999	5,000.00	
10.01.2020	Naseer Mohammad	2012	5,000.00	
20.01.2020	Kanij Fatma	2014	5,000.00	
27.01.2020	Kiran Chhata	2011	5,000.00	(60,000.00)

Add:- Amount Credited by Bank but not entered in cash book

<u>Date</u>	<u>Particular</u>	<u>Ch. No.</u>	<u>Amount</u>	
24.07.2019	RTGS Received		5,000,000.00	
24.07.2019	RTGS Received		5,000,000.00	
07.11.2019		28677	2,800.00	
07.11.2019		28678	31,596.00	
08.11.2019		24651	8,296.00	
08.11.2019	Transfer		35,773.00	
11.11.2019		664796	89,680.00	
11.11.2019		664797	3,500.00	
20.12.2019		570961	8,289.00	
21.12.2019		931161	50,000.00	
21.12.2019		100341	21,827.00	
21.12.2019		931162	50,000.00	10,301,761.00

Less:- Wrongly Amount Credited in cash Book

<u>Date</u>	<u>Particular</u>	<u>Ch. No.</u>	<u>Amount</u>	
29.04.2019	Miscellaneous Fees		122.00	
04.10.2019	Other Income		292.00	
20.11.2019	Other Income		58.40	
22.02.2020	Total Mistake		0.25	
31.03.2020	Total Mistake		10.00	
31.03.2020	Cash		111,000.00	(111,482.65)

Balance as per Cash Book	57,408,702.00
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Bank of Baroda

A/c. No. 09590100017697

57,408,702.00

Difference



NAGAR PALIKA PARISHAD CHHATARPUR

Bank Reconciliation as on 31.03.2020

Kotak Mahindra Bank A/c. No. 8311833713

Balance as per Cash Book	1,055,304.00
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Balance as per Cash Book	1,055,304.00
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Kotak Mahindra Bank	A/c. No. 8311833713	1,055,304.00
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Difference

