

कार्यालय नगर परिषद सेमरिया जिला रीवा (म.प्र.)

E-Mail – cmosemariya@mpurban.gov.in

कमांक 1017 / न.परि. / लेखा / आडिट बजट / 2020
प्रति,

सेमरिया, दिनांक 23-10-20

लेखाधिकारी (वित्त)
नगरीय प्रशासन एवं विकास
भोपाल (म.प्र.)

विषय:- नगरीय निकायों के CA द्वारा संपरीक्षित वित्तीय लेख वर्ष 2019-20 प्रेषित करने के संबंध में ।
संदर्भ:- आपका पत्र कमांक / आडिट बजट / शाखा -4 (क) / 16073 भोपाल दिनांक 16.10.2020

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उपरोक्त संदर्भित विषयान्तर्गत CA द्वारा संपरीक्षित वित्तीय लेख वर्ष 2019-20 का प्रतिवेदन बैंक समाधान पत्रक सहित आवश्यक कार्यवाही हेतु सादर सम्प्रेषित है।

संलग्न- वर्ष 2019-20 का संपरीक्षित प्रतिवेदन।

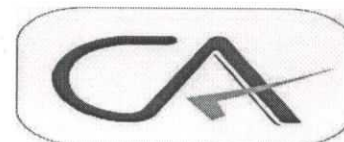
मुख्य नगर पालिका अधिकारी
नगर परिषद सेमरिया
जिला रीवा(म.प्र.)

पृ.कमांक 1018 / न.परि. / लेखा / आडिट बजट / 2020
प्रतिलिपि,

सेमरिया, दिनांक 23-10-20

1. संयुक्त संचालक नगरीय प्रशासन एवं विकास रीवा संभाग रीवा की ओर सादर सूचनार्थ सम्प्रेषित ।

मुख्य नगर पालिका अधिकारी
नगर परिषद सेमरिया
जिला रीवा(म.प्र.)



AUDIT REPORT

For the Financial Year

F.Y. 2019-20

Of

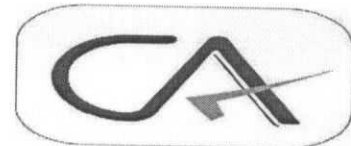
NAGAR PARISHAD – SEMARIYA

DISTRICT – REWA (M.P.)

Audited By

Pranay K Saxena & Co.

Chartered Accountants



To,
The Joint Director,
Urban Administration & Development,
Rewa / Shahdol Division, Rewa M.P.

Reference : ULB - Semariya Nagar Parishad

Sub : Audit Report of Nagar Parishad Semariya, District - Rewa (M.P.) for the F.Y. 2019-20

Dear Sir/Madam,

We have audited the cash book and relevant records for the year 2019-20 of Semariya Nagar Parishad.

Preparation of financial statement is the responsibility of Organisation. Organisation is responsible for its accuracy and completeness. Our responsibility is to express our opinion on these financial statements based on our audit. Financial statements are not been prepared by Nagar Parishad, therefore we express our opinion on cash book maintained and prepared by Nagar Parishad.

We conducted our audit in accordance with Auditing Standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures used and significant estimates made by management, as well as evaluating the overall financial statement Presentation.

We believe that our audit provides a reasonable basis of our opinion and subject to our detailed observations in the enclosed annexure to this report and suspense amount in receipt & Payment account, we report that -

Disclaimer

The Audit report has been prepared on the basis of information furnished and made available to us by Nagar Parishad Semariya, Rewa (M.P.). We disclaim any responsibility for any misinformation on the part of audit.

Place: Bhopal
Date: 27/07/2020

UDIN - 20433189AAAABN9508

For Pranay K Saxena & Co.
Chartered Accountants
FRN - 021731C



CA Kundan Baranwal (Partner)
M No 433189



To,
Chief Municipal Officer,
Urban Administration & Development,
Rewa / Shahdol Division, Rewa M.P.

Reference : ULB - Semariya Nagar Parishad

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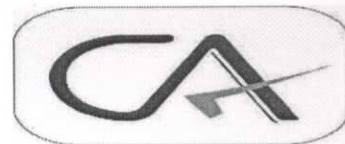
Place: Bhopal
Date: 27/07/2020

For Pranay K Saxena & Co.
Chartered Accountants
FRN - 021731C



CA Kundan Baranwal (Partner)
M No 433189

UDIN - 20433189AAAABN9508



The audit work is completed by undertaking the following scope of work.

I. Audit of Revenue

1. Audit of revenue from various sources has been undertaken on test basis which was recognized and entered in the books of accounts produced before us for verification.
2. We have done audit of Revenue Receipts with their counterfoils, on test check basis and we have observed that money received is duly deposited in respective bank account.
3. No instances of delay in depositing of money were noticed during the test check basis of such entries conducted by us except the circumstances like public holidays, government or local holidays etc.
4. We have verified the entries in cash book on test check basis & found correct.
5. No details with respect to quarterly and monthly targets set for the FY 2019-20 and the revenue recovery against such targets was not made available to us. Hence, it was not possible for us to report the revenue recovery against the quarterly and monthly targets and any lapses there to. Below mentioned are few cases of outstanding from various collectable revenues of ULB.

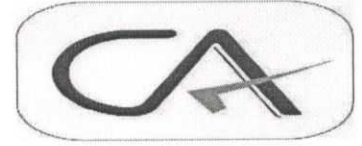
In case of property tax,

Registers of Property tax were made available to us for verification but while recording in register ULB does not maintained the information which is mentioned below:-

- a) Outstanding dues of previous years
- b) Collection against current year dues
- c) Unique identification no. of property

Therefore it is not possible for us to comment on over all position of outstanding dues of previous years and current year. Some Instances are provided below for the dues related to property tax, same kit kar, shop rent and water tax respectively :-





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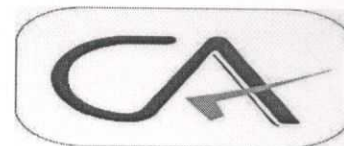
List of Major Outstanding of Property Taxes, Samekit Kar, Water Tax, Education Cess, Shop Rent

Water Tax			
डिमांड	नम	पिता /पति का नाम	बकायाराशि
32	यार मो०	नाजिर वकश	5,040.00
60	अरविन्द तिवारी	रामनाराय तिवारी	3,960.00
110	दिनेश सिंह	रामवर त सिंह	4,320.00

Samekit Kar			
डिमांड	नम	पिता /पति का नाम	बकायाराशि
36	छविलाल वासुदेव	सुखनन्दन वासुदेव	2,040.00
5	इसहाक खान	गफ्फार खान	2,040.00
62	इसहाक खान	मुस्ताक खान	2,040.00
178	हेमराज जैसवाल	रघुनाथ जैसवाल	1,920.00

Sampatti Kar			
डिमांड	नम	पिता /पति का नाम	बकायाराशि
98	अजय कुमार सिंह	गोकरा सिंह	22,572.00
99	राजेश सिंह	गोकरा सिंह	19,470.00
120	शशिकला सिंह	ललित सिंह	22,480.00
118	रामजी गुप्ता	रामसरा गुप्ता	18,850.00
175	मोहन लाल भट्ट	लक्ष्मी शंकर भट्ट	16,090.00
176	गोश गुप्ता	रामलाल गुप्ता	25,999.00





6. As explained, No FDR exist in possession of Nagar Parishad.
7. No such case found where investments are made on lesser interest rate. However we noticed huge amount of cash left in saving and current account of bank throughout the year. If it had been converted into FDR, then it would have fetched higher interest rate.
8. We have noticed that bakaya recovery is good compared to last financial year, but still rent is due from many customers since long but still no strict action has been taken.
9. We observed that Nagar parishad is neither collecting GST on Shop rent & nor depositing the same to Government. Compliance of GST law is not done by Parishad. However, as per information & explanation provided to us parishad had migrated to GST but the compliance of same is not done. This is huge non-compliance which in turn will involve huge penalties under the respective act.

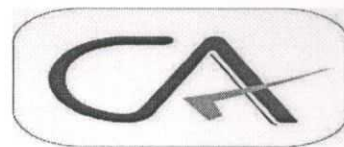
II. Audit of Expenditure

1. We have verified the expenditure under various heads which was recognized and entered in the books of account produced before us for verification.
2. We have verified the entries in cash book on test check basis which were supported by relevant vouchers/note sheets. In doing so, Some discrepancies is found during our verification of voucher's/note sheets. Details for the same is provided below :

a) Cases where TDS was not deducted by Parishad as per Income Tax Act; 1961:

S. No.	Section	Date of Payment	Cash Book Folio No	Vendor Name	Amount of Payment	Nature of Payment
1	194C	06-07-2019	55	K P TRADERS	89,926.00	KALWART NIRMAN
2	194C	06-07-2019	55	K P TRADERS	61,187.00	HOSPITAL RCC GATE NIRMAN
3	194C	06-07-2019	55	K P TRADERS	97,877.00	KALWART NIRMAN
4	194C	06-07-2019	55	K P TRADERS	79,080.00	KALWART NIRMAN
5	194C	06-07-2019	55	K P TRADERS	88,873.00	KALWART NIRMAN
6	194C	06-07-2019	55	K P TRADERS	99,258.00	KALWART NIRMAN
7	194C	06-07-2019	55	SIGROL	44,750.00	KALWART NIRMAN





				TRADERS		
8	194C	06-07-2019	55	SIGROL TRADERS	68,915.00	KALWART NIRMAN
9	194C	06-11-2019	57	K P TRADERS	29,275.00	NAALI NIRMAN
10	194C	06-11-2019	57	K P TRADERS	58,904.00	KALWART NIRMAN
11	194C	06-11-2019	57	K P TRADERS	50,514.00	KALWART NIRMAN
12	194C	13-11-2019	187	K P TRADERS	66,394.00	HANUMAN MANDIR NIRMAN
13	194C	13-11-2019	187	K P TRADERS	82,300.00	HANUMAN MANDIR NIRMAN
14	194C	13-11-2019	229	K P TRADERS	90,200.00	MANGAL BHAWAN PARK NIRMAN

No, TDS return acknowledgement has been provided to us during the course of audit. The management should ensure timely deduction, deposition & filing of TDS returns. Because noncompliance will lead to:-

Levy of fee of Rs.200 per day u/s 243E for late furnishing of TDS statement from the due date of furnishing of TDS statement to the date of furnishing of TDS statement. However, the total amount of fee shall not exceed the total amount of tax deductible during the period for which the TDS statement is delayed, and

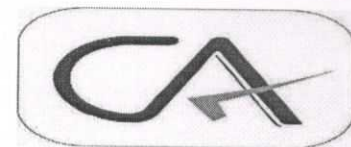
As per section 271H, where a person fails to file the statement of tax deducted at source i.e. TDS return on or before the due dates prescribed in this regard, then assessing officer may direct such person to pay penalty under section 271H. Minimum penalty can be levied of Rs. 10,000 which can go up to Rs. 1,00,000. Penalty under section 271H will be in addition to late filing fees prescribed under section 234E.

Apart from delay in filing of TDS return, section 271H also covers cases of filing incorrect TDS return. Penalty under section 271H can also be levied if the deductor files an incorrect TDS return. In other words, minimum penalty of Rs. 10,000 and maximum penalty of up to Rs. 1,00,000 can be levied if the deductor files an incorrect TDS return.

b) EPF & ESIC has nor been deducted neither Deposited by the Parishad from the Employee's salary to the respective EPF & ESIC Accounts. This is huge non-compliance with respect to application of PF & ESIC Act which in turn will involve huge penalties under respective act.

3. Monthly balances of cash book has been verified and found to be consistent.



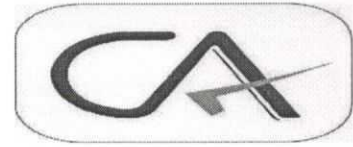


4. Verification was conducted and grant registers were not provided for verification, which makes it difficult to verify overutilization of funds.
5. In absence of availability of guidelines, directives, acts and rules issued by Government of India/ State Government, it was not possible for us to verify the expenditures in accordance with such guidelines etc.
6. We have verified the expenditure on test check basis and it was found that such expenditure were duly supported by financial and administrative sanctions accorded by competent authority. However, in absence of information with respect to administrative and financial limits of the sanctioning authority, it was not possible for us to verify whether the expenditure incurred and sanctioned by authority were within their limits or not.
7. No instance of absence of appropriate sanctions has been found on verification of test checked transaction.
8. As per the explanation given by the ULB during the course of our audit, the ULB is not in the practice of maintaining utilization certificate also in absence of fixed asset register and income and expenditure account it was not possible for us to verify the correctness and reliability of figures at which the fixed asset were created/recognized in the books of accounts.
We are unable to verify the details of capitalization of expenditure since there is neither any proof available nor completion of work from respective department. Also no fixed assets register were maintained by ULB hence there is no cross check mechanism existing to ensure the completion of project except payment of final bill. It is suggested that a proper internal control system should be framed to identify the fixed asset and its recognition in fixed asset register and books of account of the ULB.

III. Audit of Book Keeping

1. As per the information & explanation provided to us by the management of the parishad and on perusal of books of accounts by us, it was noticed by us that the nagar parishad has not maintained all the required books as prescribed under MP MAM. The bookkeeping related to stores were not provided to us for verification. Hence it is not possible for us to verify & comment upon the same.
2. All books are not maintained as per accounting rules applicable to the Urban local Bodies, It was not possible for us to verify the same. Also, the accounts





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80812844669	MBGB	8,053.94
*423104000102551	IDBI	15,862.00
3413111202	KOTAK BANK NEW ACT	16,47,649.00
*330501000402	ICICI	121,89,978.00
50417129601	ALL BANK	8,471.00
	Total	205,94,614.41

- Grant register was not provided to us for verification during visit, so, cannot verify receipt and utilisation of grants with cash book.
- The fixed asset register has not been made. Therefore, we are unable to bring the discrepancies to the notice of Commissioner / CMO.
- No receipt and payment account has been prepared related to project funds. Hence, it is not possible for us to reconcile the same. Also grant register was not provided, so accuracy of balance with bank accounts cannot be verified.

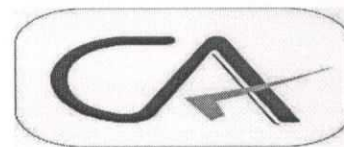
IV. Audit of FDR

- No FDR exist in the possession of parishad, hence same is not applicable.
- No FDR exist in the possession of parishad.
- There is no such case of where FDR made in low interest rate.
- No FDR exist in the possession of parishad, hence same is not applicable.

V. Audit of Tenders/Bids

- Tenders and Bids invited by ULB has been verified on test basis and found them to be consistent.
- Competitive online E tendering procedure is followed for tenders more than Rs. 1 lacs. For value less than 1,00,000/- procurement / allotments are done based on quotations.
- Tender Fees / bid processing fees were recorded in cash book in the month in which it is received. No security registers were provided to verify receipt / release of performance guarantee.
- No cases of bank guarantee are found during the course of audit of ULB.





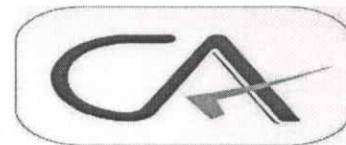
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5. No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions of BG.
6. No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions/extensions of BG.
7. No contract closure documents were made available to us for verification.

VI. Audit of Grants and Loans

1. As mentioned in Point No.3 Grant Register were not maintained, also utilization certificate were not provided to us for verification by the ULB due to which we cannot verify the Grant received by the ULB and conforming its proper Utilization.
2. Grant register is not maintained by the ULB. Therefore we cannot verify the Grants received from state government with the grant register and ensuring its proper utilization.
3. Current position of outstanding loan has not been provided properly by the ULB, so we cannot comment upon this.
4. However, diversion of funds cannot be ruled out due to improper maintenance of grant funds and non-adherence to guidelines related to opening of a designated bank account for each grant. Possibilities cannot be ruled out for situations wherein same bank account may be used for regular transactions of administration of ULB like salary and other administrative expense. It is strongly suggested to maintain the spirit of financial propriety that separate bank account should be maintained for each fund and monitored separately while regular expense of ULB should be paid through bank account for such purpose. Hence, diversion of fund cannot be rolled out.





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1. Accounting policies, procedures, book keeping and financial statement.

1.1 Consequent upon adoption of the budget (prepared at Nagar Parishad level) and accounts format, Nagar Parishad has prepared its books of accounts under single entry system, hence our opinion will be based on Single entry system only.

List of books of accounts maintained.

- 1) Main Cash Book & Subsidiary Cash book of revenue department.
- 2) Cheque Register
- 3) Security Register – Register is not complete
- 4) Collection Ledgers
- 5) Ward wise Property Tax, Water Tax Registers.
- 6) Shop Rent Registers – Not balanced on as on 31/03/2020

List of books of accounts not maintained

- 1) Fixed Assets Register –

No records were maintained at parishad level to account for fixed assets and to determine current value of assets.

- 2) Grant Register –

Grant Register has not been maintained by parishad, however records of receipt of grants and expenditure against them has been kept in soft copy.

- 3) Register of advances to staff –

As explained by parishad staff, no outstanding laon is pending against any staff, So, staff register has not been maintained.

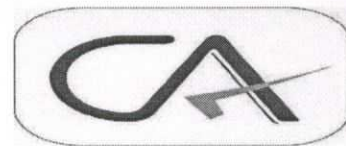
Nagar Parishad does not follow practice of preparing Income & Expenditure and financial statements. However Nagar Parishad prepared Budget and statement of receipt and payment, which shall be regarded as the final document on which we express our opinion.

It is highly recommended to implement Double Entry System for book keeping/ Accounting. It is also recommended to implement computerized Accounting System for better and smooth working.

For: Pranay K Saxena & Co.
Chartered Accountants

CA Kundan Baranwal (Partner)
M No 433189





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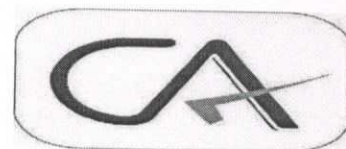
Reporting on Audit Paras for Financial Year 2019-20

Name of ULB : Nagar Parishad, Semariya, Dist - Rewa
Name of Auditor : Pranay K Saxena & Company, Chartered Accountants

S. No.	Particulars	Description			Observation in brief	Suggestions
1	Audit of Revenue					
		Receipts in Rupees				
		Year 2018-19	Year 2019-20	% of Growth		
i)	Property Tax	1,24,784.00	4,60,029.00	268.66	Increase in collection compare to last F.Y.	Over all Nagar Parishad has done commendable collection in this F.Y. as compared to last financial year.
ii)	Samekit Kar	1,24,814.00	3,05,094.00	144.44	Increase in collection compare to last F.Y.	
iii)	Water Charges	3,62,205.00	12,86,980.00	255.32	Increase in collection compare to last F.Y.	
iv)	Shiksha Upkar	46,870.00	2,06,035.00	339.59	Increase in collection compare to last F.Y.	
v)	Shop Rent	2,86,430.00	22,01,335.00	668.54	Increase in collection compare to last F.Y.	
vi)	Other Income	25,20,283.00	66,24,185.00	162.83	Increase in collection compare to last F.Y.	
	Total	38,23,614.00	1,10,83,658.00	189.87		

Note : It is advisable to read detailed audit report prepared by us.

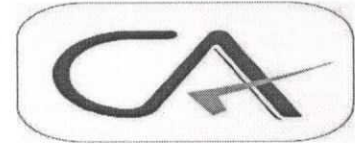




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S. no.	Parameters	Description	Observation in brief	Suggestions
2	Audit of Expenditure:	Verification of Expenditures are as per guidelines, directives, and rules under all schemes and entries of expenditures in cash book, Diversion of Funds, financial propriety of expenditures, scheme project wise utilisation certificate.	Grant register has not been maintained by ULB. Bank reconciliation has not been prepared.	ULB should maintain grant register and make entries of expenditure in them and should get verified by CMO on regular basis. ULB is recommended to prepare bank reconciliation statement on monthly basis.
3	Audit of Book keeping	Verification of books of accounts and stores are maintained as per accounting rules, advance register and check timely recovery, Bank reconciliation statement, grant register, fixed asset register	All books are not maintained as per accounting rules applicable. List of records not maintained is given in point no. 1 of report attached.	ULB should maintain books and registers as per applicable rules & regulations.
4	Audit of FDR/TDR	Verify fixed deposits and term deposits and their maintenance	No FDR found in the possession of ULB.	NA
5	Audit of Tenders and Bids	Verify Tenders/Bids invited by ULB and competitive tendering procedures followed	Proper documents of tenders not provided for verification.	Necessary action and steps must be initiated by ULB towards maintaining the records of Tenders.
6	Audit of Grants & Loans	Verification of Grant received from Government and its utilization	No grant register maintained. Please refer Point no VI to main audit report.	UC Certificates should be maintained. It is suggested to maintained the grant register, project/grant wise receipt and payments accounts & to prepare and obtain the utilization certificate at the year end when the project is in progress and at the time of completion also from the project manager.
7	Verify whether any diversion of funds from capital receipt /grants /Loans to revenue expenditure and from one scheme /project to another.	As proper records are not maintained regarding grants/loans received and utilized therefore it is not possible to specifically point out diversion of funds from capital receipts to revenue expenditure. However there may be chance of diversion of funds and its misappropriation.	Please refer Point no VI to our main audit report.	Grant register should be maintained to track diversion of funds.





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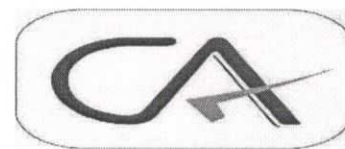
8	Any Other			
(a)	Percentage of revenue expenditure (Establishment, salary, Operation & Maintenance) with respect to revenue receipts (Tax & Non Tax).	Total Revenue Expenditure - Rs 16009254.89 Total Revenue Receipts - Rs 11341965.00 % of Revenue Expenditure : $16009254.89 * 100\% = 141.15\%$ 11341965.00	Books has been maintained in Single Entry System which is incomplete books. On the basis of cash book it is not possible for us to comment on this. Proper Classification of Revenue & expenditure is not done.	Double entry accounting should be adopted.
(b)	Percentage of Capital expenditure wrt Total expenditure.	Total Expenditure = 18423302.95 Capital Expenditure = 2414048.06 % of Capital expenditure - $2414048.06 * 100 = 13.10\%$ 18423302.95	Books has been maintained in Single Entry System which is incomplete books. On the basis of cash book it is not possible for us to comment on this. Proper Classification of Revenue Expenditure & revenue expenditure is not done.	Double entry accounting should be adopted.

For: Pranay K Saxena & Co.
 Chartered Accountants
 FRN - 021731C

CA Kundan Baranwal
 M No 433189

UDIN - 20433189AAAABN9508





Non recovery of taxes

Urban Local Bodies (ULB) earn revenue from their own resources through taxes, rent, fees, issue of licenses etc. In test checked Nagar Parishad as of 31 March 2020 a sum of Rs.34.61 lakhs (as shown in **Table Below**) plus Interest & Penalties were outstanding against the taxpayers, although the ULBs had powers under section 165 of Madhya Pradesh Municipalities Act, 1961 to approach a Magistrate to seek orders for recovery by distress and sale of any movable property of attachment and sale of immovable property belonging to defaulters, however they had not invoked these power to recover the outstanding taxes. Failure to invoke its powers resulted in non-recovery of outstanding taxes and resource crunch, leading to hindrance in development works.

Rs In Lakh

Type of Tax	Due amount recoverable on 01/04/2019	Received From Previous Dues	Un-Recovered Due for More than a Year	Current Due	Current Received	Un-Recovered due of Current Year	Total un-recovered amount
Sampatti Kar	9.63	3.23	6.40	3.93	1.45	2.49	8.89
Samekit Kar	14.96	16.74	-1.77	2.17	0.56	1.61	-0.17
Shiksha Upkar	2.90	1.07	1.83	1.43	0.51	0.92	2.75
Nagariya Vikas Upkar	9.32	2.90	6.72	4.04	1.40	2.60	9.06
Jalkar	12.61	4.21	8.40	7.02	2.15	4.87	13.27
Bhaven Bhumi Rent	14.03	12.73	1.30	2.98	3.71	-0.72	0.58
Other Tax	1.34	0	1.34	7.35	8.46	-1.11	0.23
Total	64.80	40.88	23.92	28.93	18.23	10.69	34.61
Total Un-Recovered amount							34.61

NAGAR PARISAD SEMARIYA DISTRICT - REWA
RECEIPT & PAYMENT ACCOUNTS
FOR THE FINANCIAL YEAR 2019-20

RECEIPT	AMOUNT	PAYMENT	AMOUNT
प्रारंभिक शेष	7,34,89,850.41		
सम्पत्ति कर	4,60,029.00	वेतन	97,70,904.70
सामेकित कर	3,05,094.00	एरियर्स	10,61,771.08
जलकर बकाया	12,86,980.00	पारिभाषित पेंशन	1,90,280.54
विकास उपकर	4,58,835.00	सत्कार भत्ता	3,00,665.00
शिक्षा उपकर	2,06,035.00	यात्रा भत्ता	86,782.00
दुकान से प्राप्त आय	22,01,335.00	भविष्यनिधि	13,15,780.36
बाजार शुल्क	47,78,995.00		
आवेदन प्रतिलिपि	5,575.00	अंकक्षण कार्य	35,000.00
सूचना का अधिकार अधिनियम	616.00	स्टेशनरी	10,61,368.44
स्थल शुल्क	8,008.00	वाहन पंचर / हवा	1,36,779.44
निविदा प्रपत्र	2,58,307.00	विज्ञापन	1,90,818.61
मत्स्य संग्रहण	11,000.00	वाहन बीमा	1,07,083.00
		कम्प्यूटर मरम्मत/ फोटोकापी टोनर	2,53,997.00
		आयकर रिटर्न व्यय	8,23,973.00
ब्याज	13,61,156.00	अध्यक्ष महोदय मो.व्हा./ टेलीफोन बिल	8,479.18
		बैंक प्रभार	12,523.00
प्रधानमंत्री आवास योजना	8,32,94,202.00	अधिवक्ता	1,51,502.36
सडक मरम्मत	8,10,659.00	अन्य बकाया बिल	2,32,728.00
राज्यवित्त	21,39,000.00	वाहन किराया	1,44,401.00
विशेष निधि	4,97,950.00	विविध	1,24,418.18
मूलभूत	24,71,000.00		
14वां वित्त	93,46,807.00	कचरा वाहन सर्विसिंग	1,09,420.00
विविध मद प्राप्त किया	12,78,340.00	जलप्रदायमरम्मत / संधारण	19,05,950.98
मुद्रांक शुल्कअनुदान	4,65,000.00	बोर निकलवाई	1,92,371.00
यात्री कर	5,97,908.00	टैक्टर टाली ,टैकर कय/ मरम्मत	6,87,656.80
चुगीक्षतिपूर्ति	1,31,15,824.00	विद्युत प्रवाह	23,18,219.54
जमा अमानत	84,592.00	जल शुद्धीकरण सामग्री	3,14,857.00
		मुरुम	12,78,330.72
		नाली निर्माण	6,44,709.90
		हैण्डपम्पमरम्मत मस्टर	45,52,644.84
		फायर मरम्मत	13,95,322.80
ट्रांसफर एंटीज बैंक	3,03,70,064.70	जलप्रदाय सामग्री	94,17,376.68
		मोटर मरम्मत	4,00,877.36
		विद्युत सामग्री	24,94,062.00
		एल.ई.डी.लाइट मरम्मत	78,165.00
		रोड निर्माण	4,76,094.00
		वृक्षारोपण	3,19,963.00
		सांस्कृतिक कार्यक्रम / शिविर	3,49,190.72
		स्वच्छता मिशन प्रचार प्रसार	2,15,474.54
		पानी टंकी व्यवस्था	98,057.36
		26 जनवरी, 15 अगस्त, दशहरा व्यय	1,26,722.36



	ई टेण्डरिंग	1,32,052.18
	स्वागत द्वार	2,16,674.00
	प्याउ	2,42,102.00
	डीजल	13,21,062.90
	सफाई सामग्री	20,21,020.00
	निर्वाचन व्यय	2,28,234.20
	जेसीबी किराया	4,85,000.00
	मछली घर व्यय	33,639.00
	रिटायरिंग वॉल निर्माण	1,11,402.24
	अनुग्रह राशि - कफन दफन	2,85,052.54
	मुख्यमंत्री पेयजल	1,03,33,271.00
	प्रधानमंत्री आवास योजना	10,63,52,353.00
	प्रधानमंत्री आवास योजना डी पी आर	2,81,908.00
	तालाब गहरी करन	26,45,134.43
	राम जानिकी मंदिर निर्माण	7,04,404.34
	सरकार आपके द्वार	5,15,407.00
	पुताई कार्य	3,78,620.00
	डस्टबीन क्रय	62,540.00
	कार्यालय भवन विद्युतीकरण	9,30,812.26
	छुला पार्क	11,35,302.00
	शुलभ शौचालय	10,29,239.00
	ट्रांसफर एंट्रीज बैंक	3,03,70,064.70
	अमानत	2,85,891.36
	हुडको ऋण रिटन	28,08,592.00
	Fixed Assets	
	कम्प्यूटर कय प्रिन्टर कय	84,364.00
	फर्नीचर और फिटिंग	3,86,882.98
	जी0पी0एस0 अटेण्डेंस मशीन	99,710.00
	ऑरो कूलर कय	2,68,792.72
	मोबाइल फ़ोन कय	16,520.00
	इन्वर्टर बैटरी	43,410.00
	हीटर / फोटो कॉपी मशीन	1,15,892.00
	मर्चुरी फ्रीज मशीन	2,76,722.36
	कचरा वाहन कय	11,21,754.00
	बैंक जमा शेष (As per Cash Book)	2,05,94,614.41
TOTAL	22,93,03,162.11	TOTAL
		22,93,03,162.11

For : Nagar Parishad Semariya

मुख्य नगर पालिका अधिकारी
नगर परिषद सेमरिया
जिला रीवा (म० प्र०)

CMO

Date : 27/07/2020

Place : Bhopal

UDIN - 20433189AAAABN9508



For: Pranay K Saxena & Co.
Chartered Accountants
FRN No : 021731C

CA Kundan Baranwal (Partner)
Membership No 433189

NAGAR PARISAD SEMARIYA DIST. REWA

Bank Reconciliation Statement Main Cash Book & P M Aavaas

Balance as per Cash Book as on 31/03/2020

205,94,618.81

Less: Opening Balance Difference in Cash Book & Bank Book

4,399.00

ADD: Amount Credited by Bank but not debited in Cash Book

Less: Amt debited by Bank but not credited in Cash Book

Balance as per Bank Book as on 31/03/2020

205,90,215.41

Bank Name	Account No	Closing Balance
1 State Bank Of India	63007911136	34,74,821.56
2 Equitas Bank	*100003100582	23,670.59
3 Allahabad BANK	50101143114	10,29,722.12
4 Allahabad BANK	59037865290	12,82,200.00
5 Allahabad BANK	50350093473	2,89,134.00
6 Allahabad BANK	50072640922	78,353.20
7 MGB	8081204670	5,18,404.00
8 MGB	0081327114	32,411.00
9 MGB	8081450071	4,750.00
10 MGB	80812044669	8,053.94
11 IDBI	*423134000102551	16,433.00
12 Kotak Bank	2413111202	16,47,649.00
13 Allahabad BANK	50417129601	8,471.00
14 IDBI-2	*403304000105491	31,202.00
15 ICICI	330601000402	221,88,979.00
		205,90,215.41

Account Officer

C M O

Nagar Parishad Semariya

[Signature]



[Signature]
मुख्य अधिकारी, नगर पंचायत
नगर पंचायत सेमरिया, जिला रीवा, म.प्र.

[Signature]
मुख्य अधिकारी, नगर पंचायत
नगर पंचायत सेमरिया, जिला रीवा, म.प्र.