

INTERNAL AUDIT REPORT

**NAGAR PALIKA PARISHAD
UMARIA**

**FOR THE FINANCIAL YEAR
2019-2020**

ADD:-RANVIJAY CHOWK UMARIA(MP)PIN 484661

PREPARED BY:-

RACHNA SHRIVASTAVA & ASSOCIATES

GAYATRI MANDIR ROAD

MUKHTIYAR GANJ

SATNA(M.P.)

M:09893898012,9826689012

Rachna Shrivastava

A., B.Com., D.I.S.A. (ICA), D.I.R.M. (ICA)



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Rachna Shrivastava & Associates

CHARTERED ACCOUNTANTS

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

F. No.

Date

INDEPENDENT AUDITORS REPORT

TO

THE CHIEF MUNICIPAL OFFICER

NAGAR PARISHAD

UMARIA

REPORT ON THE INTERNAL AUDIT

Management's responsibility

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

Auditor's Responsibility

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

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REPORT ON LEGAL AND REGULATORY REQUIREMENT:

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

1) AUDIT OF REVENUE:-:-

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

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

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

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

2) AUDIT OF EXPENSE

As per the scope of audit defined by the prescribed authority, we have found that expense have been incurred by the Nagar Parishad, Umariya and duly entered in the cash book maintained by Nagar Parishad, Umariya. We have also verified it with relevant voucher. There are few vouchers missing and also without supportings, the list is as per Annexure I and Annexure 2

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We have performed vouching procedure as per the Standard of Auditing. We have also checked the monthly balance of Cash book and found correct except for our notings which has been rectified on 31-03-2020 ,the list is as per annexure 6

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

3) AUDIT OF BOOK KEEPING

We have audited the books of account of Nagar Parishad, Umaria for the year ended 31.03.2020. We have also audited the cash book, voucher, bills and other supporting documents as provided for audit to obtain reasonable assurance about their correctness.

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

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

We have verified Receipt and Payment on the basis of project fund from the Cash Book and Project Fund book of Nagar Parishad for the year ended 31.03.2020.

4) AUDIT OF FDR

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

5) AUDIT OF TENDERS

We have audited the tenders and bids which are organized by the Nagar Parishad for the year ended 31.03.2020

No record for the tenders maintained for the year ended 31.03.2020. We are not able to comment whether Sufficient Bank guarantees have been taken or not against the tender issued during the year.

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

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

6) AUDIT OF GRANTS AND LOAN

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

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

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

7) BANK RECONCILIATION STATEMENT:-

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

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

8) AUDIT CONCLUSION

1.)We have audited the Receipt and Payment account of Nagar Parishad, Umaria for the year ended 31.03.2020 and the schedules along with annexure attached thereto with it. We have concluded that financial management of Nagar Parishad was deficient for non maintenance of Key records like Fixed Asset Register, Preparation of unrealistic budget and improper management of revenue earning assets.

Income of the Nagar Parishad was not enough to meet the obligations. To meet establishment cost and for providing civic services, the Nagar Parishad continued to rely on Govt Grants.

Sir
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The taxes, rent, Fees were imposed by Nagar Parishad were neither revised at regular intervals. Nor collected in time resulting in accumulation of arrears.

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

We have audited the Receipts and Payment account for the year ended 31.03.2020 same is annexed with report.

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

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

We have also computed the closing balance of cash and bank as per the receipt and payment account of Nagar Parishad Umaria for the year ended 31.03.2020 and same is reported as per Schedule

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

The following registers should be maintained:-

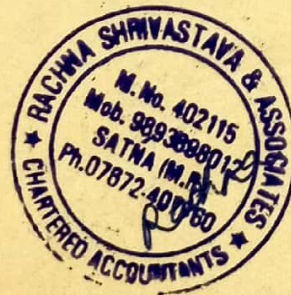
1. Tender register should mention the amount of tender applied, work allotted, reason of rejection, and the total amount of work done till date and the amount should be in line with the budget amount and the grant amount if any.

2. Advance register

3. Fixed asset register

4. EMD /SD register

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

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

PLACE:SATNA(MP)

DATE:27-08-2020

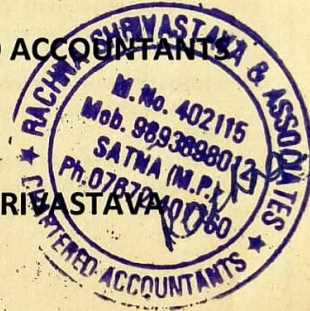
FOR RACHNA SHRIVASTAVA & ASSOCIATES

CHARTERED ACCOUNTANTS

RACHNA SHRIVASTAVA

PARTNER

M.NO 402115



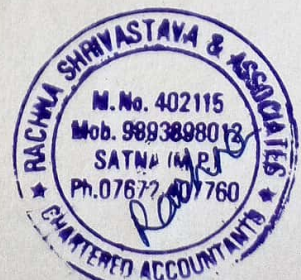
Sir
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नगर पालिका परिषद उमरिया
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ABSTRACT SHEET For Reporting on Audit Paras for Financial Year 2019-20


Name of ULB- Umaria, Nagar Palika Parishad
Name of the Auditor- CA

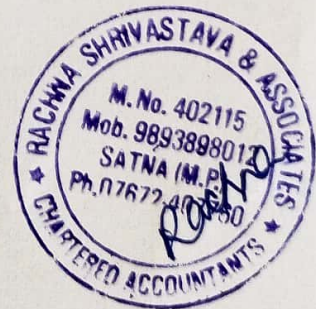
Sr.No	Parameters	Description	Observation	Suggestion
1	Audit of Revenue	1. We have audited different items of receipt like rent, property tax, water tax, and shop rent wherein we have applied detailed audit procedures. We have verified rojnamcha and cash register where we have found no errors. All collection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

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4	Audit of FDR	No details provided to us	No details provided to us hence we are not able to comment .	Parishad have to adopt practice for regularly making fdr of amounts which have time for the utilisation at appropriate interest rate with the Bank so as to avoid any revenue loss on it.
5	Audit of Tender/Bids	Details were given As per Annexure 2 attached	Proper Tendering procedures were followed.	1. List of black listed / non performing contractors should be prepared and circulated at department level..2.Parishad has to follow the procedure of issuing notice to the person to whom tender has been allotted and agreement has been made with them has failed to execute the work order in time
6	Audit of Grants & Loans	Details were given as per Annexure 3	Grants were expended as per the schemes they were sanctioned.	Grant wise bank accounts should be maintained.Excess expenditure has been done as compared to the grant received the details are as per Annexure 3
7	Incidences Relating to diversion of Funds from Capital receipts/grants/loans to revenue nature. Expenditure from one project/scheme to another	No such incidences were encountered during the course of audit.	No such incidences were encountered during the course of audit.	Parishad should give special attention for making payment by using the fund of the same scheme.
8	a) Percentage of revenue expenditure (establishment, salary, operation and maintenance) with respect to revenue receipts (tax and non-tax) excluding octroi, Entry tax, stamp duty and other grants etc.	Percentage of revenue expenditure with respect to revenue receipts is 447.91%. Such higher percent is because the revenue expense is expended from grant received by the department also. Details of the same is given as per Annexure 4 attached.	Percentage of revenue expenditure with respect to revenue receipts is 447.91%. Such higher percent is because the revenue expense is expended from grant received by the department also. Details of the same is given as per Annexure 4 attached.	ULB is required to complete its Receipt and payment income and Expenditure and Balance sheet timely and before audit so that it must be checked and annexed with the audit report.
9	b) Percentage of capital Expenditure with respect to Total Expenditure	Percentage of capital Expenditure with respect to Total Expenditure is 14.08%. Details of the same is given as per Annexure 5 attached.	Percentage of capital Expenditure with respect to Total Expenditure is 14.08%. Details of the same is given as per Annexure 5 attached.	ULB is required to complete its Receipt and payment income and Expenditure and Balance sheet timely and before audit so that it must be checked and annexed with the audit report.
10	Whether Bank reconciliation statement have been regularly prepared	Bank reconciliation statement have not been prepared annually.	Bank reconciliation statement should be prepared at the end of each month for effective control but it has not been prepared	Bank reconciliation statement should be prepared at the end of each month for effective control.


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ABSTRACT SHEET For Reporting on Audit Paras for Financial Year 2019-20

Name of ULB- UMARIA, Nagar Pilka Parishad
Name of the Auditor- CA

Sr.No	Parameters	Description	Observation in Brief	Suggestions
1	Audit of Revenue			
	Revenue Tax collection	Receipts in Rs.		
		Year 2018-19	Year 2019-20	% Growth
(i)	Property Tax	3285606.00	3731036.00	13.56
(ii)	Consolidated Tax	450979.00	564764.00	25.23
(iii)	Town Development cess	710972.00	729328.00	2.58
(iv)	Education cess	505334.00	694699.00	37.47
	Total (A)	4952891.00	5719827.00	
	Non-Revenue Tax collection			
(i)	Rent from Land & Building	4213265.00	3274234.00	-22.29
(ii)	Water consumer Surcharge	1411155.00	1902696.00	34.83
(iii)	Surcharge from Solid Waste	0.00	0.00	0.00
(iv)	Other Taxes/ Fess	9746050.00	6626832.45	-32.00
	Total (B)	15370470.00	11803762.45	
	Grand Total (A+B)	20323361.00	17523589.45	

Details were shown in
Schedule B and
Schedule C annexed
to Receipt and
Payment Account..

No adverse
irregularity found.

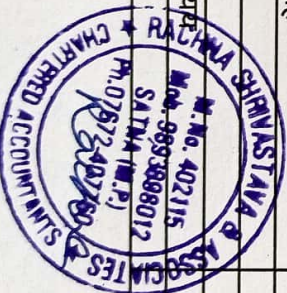
Sr.
मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद उमरिया
जिला-उमरिया (म.प्र.)



नगर पालिका परिषद् उमरिया जिला उमरिया (म.प्र.)
वित्तीय वर्ष 2019-2020

प्राप्ति	राशि	राशि	भुगतान	राशि	राशि
प्रारंभिक शेष			स्थापना व्यय		
हाथ में शेष राशि	57,275,088.00		वेतन - नियमित कर्मचारी	15,498,572.00	
बैंक में शेष राशि	-	57,275,088.00	वेतन - स्थाई कर्मचारी	4,868,799.00	
			दैनिक वेतन - अस्थायी कर्मचारी	11,319,150.00	
			वेतन - एरियर्स	3,105,046.00	
नगर परिषद् की कर राजस्व आय			वेतन - अवकाश नगदीकरण भुगतान	252,880.00	
जलकर			एन.पी.एस.	1,673,288.00	
जलकर चालू	1,061,660.00		जी.पी.एफ.	1,315,059.00	
जलकर बकाया	629,578.00		ई.पी.एफ.	8,556,977.00	46,589,771.00
जलकर अधिभार	156,463.00				
जलकर उपकर	54,995.00	1,902,696.00			
समेकित कर			प्रशासनिक व्यय		
समेकित कर चालू	136,959.00		विज्ञापन व्यय	560,776.00	
समेकित कर बकाया	385,786.00		कानूनी प्रभार	80,000.00	
समेकित कर अधिभार	42,019.00	564,764.00	अनुकम्पा व्यय	50,000.00	
सम्पत्ति कर			ऑडिट फीस	25,000.00	
सम्पत्ति कर चालू	1,795,101.00		बैंक प्रभार	649.00	
सम्पत्ति कर बकाया	1,837,482.00		भण्डार & अन्य प्रभार	1,007,993.39	
सम्पत्ति कर अधिभार	98,453.00	3,731,036.00	भू भाटक प्रीमियम शुल्क	3,278,831.00	
विकाश उपकर			कंप्यूटर व्यय	82,303.00	
विकाश उपकर चालू	377,871.00		फलेक्स चबैतर व्यय	283,638.60	
विकाश उपकर बकाया	351,457.00	729,328.00	लेखा परीक्षा फीस	1,000,000.00	
शिक्षा उपकर			न्यून पेपर व्यय	11,162.00	
शिक्षा उपकर चालू	372,574.00		छपाई एवं लेखन व्यय	320,608.00	
शिक्षा उपकर बकाया	322,125.00	694,699.00	प्रोफेशनल फीस	45,000.00	
नवीन नल कनेक्शन			सार्वजनिक प्याऊ	231,735.00	
नल कनेक्शन फीस	9,570.00		स्वच्छ भारत मिशन व्यय	659,510.78	
नल कनेक्शन फेरल चार्ज	4,466.00		स्वागत सामारोह	1,831,433.06	
नल कनेक्शन फिटिंग चार्ज	18,843.00		दूरभाष व्यय	120,621.73	
रोड कटिंग फीस	1,355,763.00		यात्रा व्यय	66,892.00	
नल विवेहदन चार्ज	1,150.00	1,389,792.00	ट्री गार्डनिंग व्यय	115,761.00	
			कर्मचारी वर्दी	97,566.00	

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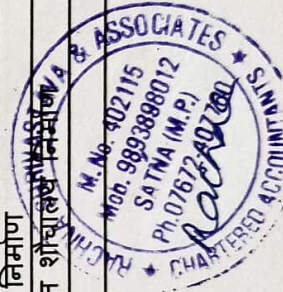
अन्य आय	451,297.45	5,237,040.45			
अनुदान & अंशदान सहायता			अचल सम्पत्तियां		
सड़क मरम्मत	1,891,000.00		कंप्यूटर, प्रिंटर, लैपटॉप, प्रोजेक्टर क्रय	241,015.00	
राज्यवित्त	3,299,000.00		फायर वाहन	2,128,113.00	
यात्री कर	1,069,000.00		फर्नीचर	462,008.00	
मूल भूत सुविधा	7,778,000.00		वाटर कूलर	40,600.00	2,871,736.00
निर्यात कर	4,112,000.00		अन्य भुगतान		
मु.म. अधोसंरचना	24,000,000.00		दुकान नीलामी प्रतिभूति राशि	-	
तालाब संरक्षण	2,750,000.00		व्यय वापसी	870,927.00	
सबल योजना	500,000.00		सामुदायिक भवन आरक्षण शुल्क	21,400.00	
14वा वित्त आयोग	26,054,000.00		अग्रिम भुगतान	42,000.00	
चुंगी क्षतिपूर्ती	46,688,060.00		अमानत राशि	520,700.00	
मुद्राक शुल्क	1,707,000.00	119,848,060.00	शासन को राशि वापसी (सामाजिक सुरक्ष	1,563,827.00	
			शासन द्वारा काटी गयी राशि	2,762,000.00	
अन्य प्राप्तियां			हड़को लोन भुगतान	3,080,026.00	
अग्रिम वापसी	1,250.00	1,250.00	निर्वाचन कार्य	304,606.72	
आमानत राशि			सुरक्षा निधि	638,836.00	9,804,322.72
निविदा आमानत राशि	92,600.00				
नल कनेक्शन प्रतिभूति राशि	82,800.00		कटौती भुगतान		
दुकान नीलामी प्रतिभूति राशि	3,581,609.00	3,757,009.00	आयकर	1,590,621.00	
			श्रम कर	88,341.00	
कैश बुक में अंतर की राशि	5,520.00	5,520.00	रोयल्टी	432,335.00	
			जी.एस.टी. - टी.डी.एस.	76,511.00	2,187,808.00
			अन्य कैश बुक भुगतान		
			14वा वित्त कैश बुक	17,235,000.00	
			पेय जल कैश बुक	264,000.00	
			भवन सह निर्माण कैश बुक	1,000,000.00	18,499,000.00
			अंतिम शेष राशि		
			बैंक में शेष राशि	74,596,066.30	
			हाथ में शेष राशि	-	
			कैश बुक में अंतर की राशि	6,941.00	74,603,007.30
योग		198,410,516.45			198,410,516.45



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

नगर पालिका परिषद् उमरिया जिला उमरिया (म.प्र.)
वित्तीय वर्ष 2019-2020

प्राप्ति	राशि	राशि	भुगतान	राशि	राशि
प्रारम्भिक शेष			स्थापना व्यय		
हाथ में शेष राशि			कर्मचारी - मानदेय	1,384,500.00	1,384,500.00
बैंक में शेष राशि					
14 वा वित्त केश बुक	21,658,964.00		प्रशासनिक व्यय		
आई. ए.पी. केश बुक	5,555,225.00		आश्रय स्थल संचालन व्यय	434,363.00	
एन.उ.एल.एम. केश बुक	2,061,959.73		विज्ञापन व्यय	261,353.00	
पेय जल केश बुक	23,894,556.50		आवर्ती निधि	270,000.00	
बी.आर.जी.एफ. केश बुक	16,383,332.00		बैंक प्रभार	9,511.47	
भवन एवं सह निर्माण केश बुक	820,780.00		शहरी आजीविका केन्द्र कार्य	81,667.00	
स्वच्छ भारत केश बुक	11,384,545.00		डी.पी.आर. व्यय	53,100.00	
पी.एम.ए.वाई. केश बुक	30,964,143.68		विधुत व्यय	83,125.00	
विशेष निधि केश बुक	24,886,641.00	137,610,146.91	मुस्तहरी प्रचार प्रसार	44,100.00	
			फोटोकॉपी / फलेक्स प्लैनर व्यय	58,129.00	
नगर परिषद् केश बुक से प्राप्त राशि			कार्यालय व्यय	4,500.00	
14 वा वित्त केश बुक	17,235,000.00		प्रमाणीकरण व्यय	80,320.00	
भवन एवं सह निर्माण केश बुक	1,000,000.00		परिक्षण व्यय	1,810,876.00	
पेय जल केश बुक	264,000.00	18,499,000.00	सामारोह / टेंट व्यय	154,437.00	
			छपाई एवं लेखन व्यय	59,780.00	
अनुदान & अंशदान सहायता			स्वल्पाहार व्यय	17,580.00	
एन.उ.एल.एम.	5,000,000.00		दूरभाष व्यय	18,932.00	
पी.एम.ए.वाई.	16,680,000.00		छात्रवृत्ति	8,400.00	
स्वच्छ भारत	300,000.00	21,980,000.00	यात्रा व्यय	19,885.00	3,470,058.47
अन्य आय			निर्माण कार्य		
ब्याज	7,887,607.00		आडोटोरियम निर्माण	3,362,814.81	
अन्य आय	-	7,887,607.00	नाली निर्माण	1,502,321.00	
			पेयजल योजना	17,342,438.00	
NULM केश बुक में अंतर की राशि	4,758.00	4,758.00	पेवर ब्लाक	1,476,705.00	
			शौचालय निर्माण	1,100,983.00	
			व्यक्तिगत शौचालय निर्माण	73,440.00	24,858,701.81



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	अचल सम्पत्तियां			
	कचरा वाहन क्रय	1,737,416.00		1,737,416.00
	अन्य भुगतान			
	गठन एवं छमता वर्धन	30,000.00		
	अग्रिम भुगतान	25,000.00		
	ऋण भुगतान	6,815,628.92		6,870,628.92
	अनुदान एवं अंशदान सहायता			
	अनुग्रह सहायता	1,600,000.00		
	पी.एम.ए.वाई. अनुदान व्यय	29,050,000.00		30,650,000.00
	कर्ता भुगतान			
	आयकर	311,763.00		
	श्रम कर	153,504.00		
	रोयल्टी	170,744.00		
	जी.एस.टी. - टी.डी.एस.	139,016.00		775,027.00
	अंतिम शेष राशि			
	बैंक में शेष राशि	-		
	हाथ में शेष राशि			
	14 वा वित्त केश बुक	35,042,833.23		
	आई. ए.पी. केश बुक	2,025,356.19		
	एन.उ.एल.एम. केश बुक	2,424,387.34		
	पेय जल केश बुक	(251,978.94)		
	स्वच्छ भारत केश बुक	8,961,388.00		
	बी.आर.जी.एफ. केश बुक	18,260,992.00		
	भवन एवं सह निर्माण केश बुक	187,380.00		
	पी.एम.ए.वाई. केश बुक	19,041,872.82		
	विशेष निधि केश बुक	25,393,949.00		
	PMAY केश बुक में अंतर की राशि	3,420,000.00		
	14 वा वित्त केश बुक में अंतर की राशि	1,729,000.07		116,235,179.71
योग			योग	185,981,511.91
				185,981,511.91



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

कार्य किये जाने हेतु निविदा


स. क्र.	कार्य का नाम	NIT No	अमानत राशि	निविदा जारी करने की तिथि	सफल निविदाकार का नाम	कार्य की स्थिति
1	मटेरियल रिकवरी फैसिलिटी (एम.आर.एफ.) शेड एवं टॉयलेट निर्माण कार्य	50658	13,605.00	12.09.2019	मेसर्स ब्रदर्स बिज कंशट्रक्शन उमरिया	पूर्ण
2	मोटर पंप मरम्मत कार्य किये जाने बावत	47597	11,250.00	29.08.2019	मेसर्स ओम ट्रेडिंग कार्पोरेशन उमरिया	पूर्ण
3	फीकल स्लज मैनेजमेंट सिस्टम निर्माण कार्य किये जाने बावत	50635	15,694.00	12.09.2019	मेसर्स ब्रदर्स बिज कंशट्रक्शन उमरिया	प्रगतिरत

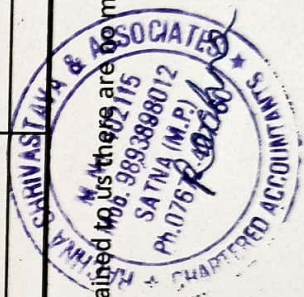
Note :As explained to us the above list of tenders are provided to us and as explained to us there are no more tenders

सामग्री क्रय किये जाने हेतु निविदा

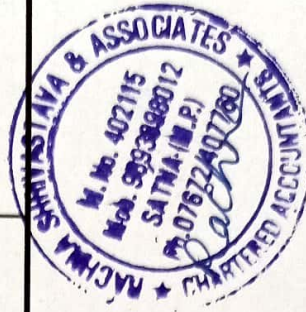
स. क्र.	सामग्री का नाम	NIT No	अमानत राशि	निविदा जारी करने की तिथि	सफल निविदाकार का नाम	कार्य की स्थिति
1	जल प्रदाय सामग्री क्रय किये जाने बावत	47584	11,250.00	29.08.2019	मेसर्स प्रकाश इंटरप्राइजेज उमरिया	पूर्ण
2	जल प्रदाय सामग्री क्रय किये जाने बावत	47584	11,250.00	29.08.2019	मेसर्स ओम ट्रेडिंग कार्पोरेशन उमरिया	पूर्ण
3	जलशोधन (एलम, ब्लीचिंग) सामग्री क्रय किये जाने बावत	47544	9,980.00	29.08.2019	मेसर्स प्रीमियर हाईजीन एण्ड कैमिकल्स उज्जैन	पूर्ण
4	जलशोधन (एलम, ब्लीचिंग) सामग्री क्रय किये जाने बावत	47544	9,980.00	29.08.2019	मेसर्स भारत एलम शाजापुर	पूर्ण
5	लोक निर्माण सामग्री क्रय किये जाने बावत	47604	9,980.00	29.08.2019	-----	-----

Note :As explained to us the above list of tenders are provided to us and as explained to us there are no more tenders


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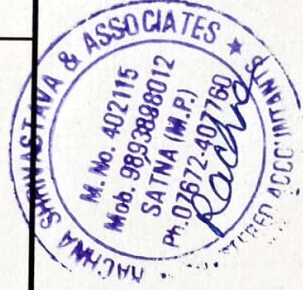


S. No.	FDR No	Bank Name	Amount	Matured Dte	Status
1	6072	Satpura Kehetriya Bank	422,521.00	28.01.2011	
2	6071	Satpura Kehetriya Bank	724,323.00	28.01.2011	
3	655877	State Bank of India	37,392.00	12.08.2010	
4	655876	State Bank of India	49,820.00	07.05.2010	
5	655875	State Bank of India	32,326.00	17.12.2010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



Sd/-
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क्र.	अनुदान का नाम	प्रारंभिक शेष	प्राप्त राशि (2019-20)	व्यय राशि (2019-20)	शेष राशि
1	14वा वित्त आयोग	36,105,000.00	26,054,000.00	5,658,000.00	56,501,000.00
2	विशेष निधि	33,486,000.00	-	249,000.00	33,237,000.00
3	मूल भूत सुविधा	4,581,000.00	7,778,000.00	7,126,000.00	5,233,000.00
4	राज्य वित्त आयोग	-	3,299,000.00	2,122,000.00	1,177,000.00
5	सड़क मरम्मत	-	1,891,000.00	1,311,000.00	580,000.00
6	स्वच्छ भारत मिशन	11,496,000.00	-	2,945,114.00	8,550,886.00
7	शिक्षा सूचना एवं सम्प्रेषण	-	300,000.00	176,018.00	123,982.00
8	चुंगी क्षति पूर्ती	2,547,000.00	46,688,060.00	43,292,000.00	5,943,060.00
9	निर्यात कर	-	4,112,000.00	4,112,000.00	-
10	यात्री कर	-	1,069,000.00	1,069,000.00	-
11	मुद्रांक शुल्क	-	1,707,000.00	1,707,000.00	-
12	DAY NULM	1,281,000.00	5,000,000.00	4,691,809.39	1,589,190.61
13	प्रधानमंत्री आवास योजना	39,700,000.00	16,680,000.00	29,050,000.00	27,330,000.00
14	तालाब संरक्षण	-	2,750,000.00	-	2,750,000.00
15	आई.ए.पी.मद	6,023,000.00	-	3,680,698.81	2,342,301.19
16	मु.म. अधोसंरचना	626,000.00	24,000,000.00	1,906,000.00	22,720,000.00
17	मु.म. पेयजल योजना	23,894,000.00	-	24,410,535.44	(516,535.44)



मुख्य नगर पालिका अधिकारी
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ANNEXURE 1 DETAILS OF NOTINGS RELATING TO FUNDS

Bank reconciliation statement IAP FUND:-

1.1566104000020846 IDBI BANK

CLOSING BALANCE AS PER BANK STATEMENT

PARTICULARS	AMOUNT
BALANCE AS PER BANK STATEMENT	2343241.00
LESS CHEQUE ISSUED BUT PAID THROUGH MAIN	317884.00
NET	2025356.17
LESS:NOT IN BANK STATEMENT	0.83

13.09.2019 OF RS 317884/- IS NOT PAID OF TDS 77489/- ,GST 77488.00,LABOUR TAX AND ROYALTY 124163.00

VISHESH NIDHI

PARTICULARS HDFC 47	AMOUNT
BALANCE AS PER CASH BOOK	25157080.00
ADD:CHEQUE ISSUED BUT PAID THROUGH MAIN 23.10.2019	19167.00
NET	25176247.00
ADD :INTEREST OF 31.03.2020 NOT CREDITED IN CASH BOOK	248314.00
BALANCE AS PER STATEMENT	25424561.00
HDFC 7636 BALANCE AS PER CASH BOOK	263869.00
BALANCE AS PER BANK STATEMENT	263869.00

1.IN THE VOUCHER 1 10%GST IS ADDED AND 2 % IS DEDUCTED BUT IT SHOULD BE 12 % SHOULD BE ADDED AND 2% TO BE DEDUCTED

2.INTEREST IN THE ACCOUNT

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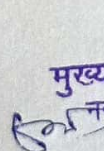
NULM CASH BOOK

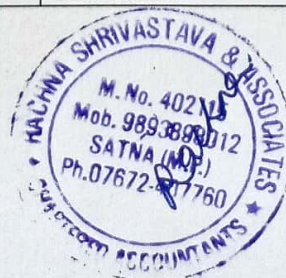
1.Voucher nos 1 to 26 is not on record

2.

- TDS OF RS 432.00/- AND 480/- DTD 13.08.2019 IN CASH BOOK NOT DEDUCTED AND NOT DEPOSITED
- 1234.00/- DTD 13.09.2019 IN CASH BOOK NOT DEDUCTED AND NOT DEPOSITED
- 1667/- DTD 17.10.2019 IN CASH BOOK NOT DEDUCTED AND NOT DEPOSITED
- 945/- DTD 23.01.2020 IN CASH BOOK NOT DEDUCTED AND NOT DEPOSITED

PARTICULARS	AMOUNT
BALANCE AS PER BANK BOOK	2424387.34
LESS OPENING DIFFERENCE	780603.66
NET	1643783.68
ADD:- 24.05.2019 60250.00	
14.06.2019 162..26	
27.08.2019 28250.00	
9.09.2019 173.48	
13.09.2019 38500.00	
13.09.2019 7302.000	
13.09.2019 71586.00	
13.09.2019 5.18	
17.10.2019 19250.00	
17.10.2019 2.12+2..12	
21.11.2019 162.26	
3.12.2019 14500.00	
11.12.2019 70835.00	
11.12.2019 71225.00	
18.02.2019 92000.00	
27.02.2019 83125.00	
16.03.2019 46000.00	
31.3.2019 106500.00	709830.42
ADD:	23520.00
13.08.2019	
12.12.2019	10000.00
LESS AMOUNT CLEARED IN BANK BOOK BUT NOT IN OUR BOOKS	120355.00
ADD INTEREST 4.4.2019	5098.00
ADD: BANK CHARGES	156.34
NET BALANCE AS PER BANK STATEMENT	2272033.44


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SWATCH BHARAT

2019-2020

VR NOS WHICH ARE MISSING ARE AS FOLLOWS

SR NO	VR NO	AMOUNT
1	1	1737416.00
2	2	6120.00
3	3	6120.00
4.	4	583737.00

PARTICULARS	1072	600
BALANCE AS PER CASH BOOK	8961388.00	.00
OPENING	+1920.00	19167.00
AMOUNT ISSUED BUT NOT CLEARED	33275.00	25176247.00
BALANCEAS PER STATEMENT	307903	8688680.00

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PAYJAL CHECKING OF VOUCHERS

1.

VR NO	AMOUNT	
1	9782991.00	
2	640951.00	
3	119729.00	
4	486871.00	

Vr no 3 dtd 3.08..2019 income tax payment ,gst payment of Rs91318.00 each is not paid and labour tax of Rs 45654.00 is also not paid.

PARTICULARS BANK OF INDIA 53	AMOUNT
BALANCE AS PER CASH BOOK	-251978.94
LESS:OPENING DIFFERENCE	2.00
ADD:CHEQUE ISSUED BUT NOT CLEARED 3.08.2019	136977.00
5.12.2019	115005.00
LESS :SHORT AMOUNT ENTERED IN CASH BOOK 31.05.2019	0.80
SHORT AMOUNT ENTERED IN CASH BOOK 10.06.2019	0.26
BALANCE AS PER BANK BOOK	0.00

BHAWAN SAH NIRMAN

VR NOS 1 OF RS 25000.00 AND 2 OF 600000.00 IS NOT THERE

PARTICULARS IDBI 1566104000007771	AMOUNT
BALANCE AS PER CASH BOOK	187380.00
ADD :OPENING DIFFERENCE	20000.00
INTEREST RECEIVED BUT NOT IN CASH BOOK22.6.2019	5719
28.9.2019	2230.00
28.12.2019	1879.00
28.03.2020	1895.00
BALANCE AS PER BANK BOOK	219103.00

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



14TH VITHH

PARTICULARS HDFC 623	AMOUNT
BALANCE AS PER CASH BOOK	72731.23
LESS EXCESS DEBIT IN CASH BOOK 4.05.2019	0.07
BALANCE AS PER BANK BOOK	72731.00

PARTICULARS 838	AMOUNT
BALANCE AS PER CASH BOOK	34970102.00
ADD:AMOUNT PAID 3.08.2019	26409.00
AMOUNT PAID 16.09.2019	25768.00
31.10.2019	23951.00
26.02.2019	23905.00
28.02.2019	47928.00
AMOUNT IN BANK BOOK 26.12.2019	1729000.00
INTEREST RECEIVED 28.03.2020	374640.00
BALANCE AS PER BANK BOOK	37221703.00

VOUCHERS ARE NOT THERE

SR NO	VR O	AMOUNT
1	1	602077

PLACE:SATNA(MP)

DATE :27.08.2020

FOR RACHNA SHRIVASTAVA & ASSOCIATES

CHARTERED ACCOUNTANTS

RACHNA SHRIVASTAVA

PARTNER

M.NO 402115



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

ANNEXURE 1:-- DISCREPENCIES IN CHECKING OF CASH BOOK

THE FOLLOWING ARE NOT IN TDS DETAILS BUT DEDUCTED FROM THE BILLS IN THE MAIN CASH BOOK

1.

	MONTH	
TRIVENI	MAY2019	980.00
TRIVENI	MAY2019	1960.00
TRIVENI	MAY2019	1288.00
RS SALES	MAY 2019	1976.00
RS SALES	MAY 2019	1380.00
Vr no 80	MAY 2019	1935.00
Vr no 79	MAY 2019	398.00
		743.00
V.K.ENTERPRISES	3.5.2019	1950.00
VR NO 83	27.05.2019	1292.00
VR 84	27.05.2019	1750.00
VR 85	27.05.2019	1980.00
VR 86		15417.00
VR 104 DINESH		1970.00
VR 105		1970.00
VR 106		1970.00
VR 113		10649.00

2.VR NO 86 IS THE WORD ORDER OF 2016 HENCE GST TDS IS NOT DEDUCTED,MOREOVER THERE IS NO EXTENSION OF THE WORK ORDER

3.EPF OF THE PERIOD FROM OCTOBER 2016 TO SEP 2017 PAID IN THE FINANCIAL YEAR 2019-2020

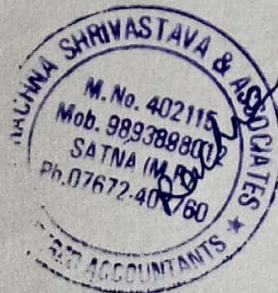
4.THERE ARE MANY VOUCHERS MISSING IN THE MONTH OF APRIL MAY JUNE AND JULY 2019

MAY 2019 21,22,23,24 THERE IS NO VOUCHERS

IN APRIL 2019 M/S AQUAFILL POLYMERS PVT LTD OF RS 10635882.00 ,KV ENTERPRISES 99120.00

5.WHEN ARAKSHIT BHAWAN KIRAYA IS RETURNED THERE IS NO DEDUCTION OF SOME AMOUNT WHICH SHOULD BE DEDEUTED IN ORDER TO COLLECT REVENUE

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6.THERE ARE MANY VOUCHERS WHICH ARE NOT SIGNED BY CMO

VR NO 83,84,85,86

7.IN MOST THE BILLS THE BILLS GST IS TAKEN AS 10% BUT IT SHOULD BE 12%

8.IN ALL THE BILL ELECTRICITY INPUT IS NOT TAKEN

9.VR NO 428 DTD 4.03.2020 113870.00 EPF IS NOT DEPOSITED

10.THERE ARE LOTS OF PAYMENTS WHICH ARE RELATED TO EARLIER YEARS BUT PAID IN THE CURRENT YEAR

- ELECTRICITY MARCH 2019 64805.00
- DIESEL MARCH 2019 91749.00
- EPF FROM OCT 2016 TO MARCH 19

11.ADVANCE REGISTER SHOULD BE MAINTAINED

12.NO TDS IS DEDUCTED ON ADVOCATE FEES

13.PAYMENT OF ALL THE TAXES

SR NO	Month	Gst	It	Lt	Royalty
1	April -june	5878.00	229994.00	109876.00	7383.00
2	July		10193.00	4379.00	10032.00
3	August sep	208483.00	229901.00	88611.00	19404.00
4	Oct nov dec	107389.00	141674.00	64115.00	59573.00
5	Jan to mar	43722.00	120364.00	45914.00	57077.00

GST TDS IS DEDUCTED BUT NOT PAID

SR NO	PARTY NAME	DATE	SGST	CGST
1	AMMA	26.4.2019	736	736.00
2	BROTHER VIZ	26.4.2019	490.00	490.00
3	DINESH PANDEY	2.5.2019	738.00	738.00
4.	V.K.ENTERPRISES	3.5.2019	975.00	975.00
5.	AQUAFILL	AUG2019	45659.00	45659.00
6.	OM TRADING	AUG2019	6581.00	6581.00
7	AQUAFILL	5.12.2019	38335.00	38335.00

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LATE PAYMENT OF TAXES

1. OCT TO MARCH TDS IS PAID ON 7.04.2020 OF RS 262038.00
2. GST OF FINANCIAL YEAR 2019-2020 IS PAID ON 7.04.2020
3. APRIL MAY JUNE 2019 TDS IS PAID ON 6.07.2019
4. FINANCIAL YEAR 2018-19 OF RS 1080557.00 PAID ON 6.7.2019
5. TDS OF JULY 2019 IS PAID ON 27.08.2019

PLACE: SATNA (MP)

DATE : 27.08.2020

FOR RACHNA SHRIVASTAVA & ASSOCIATES

CHARTERED ACCOUNTANTS

RACHNA SHRIVASTAVA

PARTNER

M.NO 402115



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

Annwure 2:

1) GST TDS Not Deducted Paid Amt 2019-20

S No	Date	Paid Amount	Cash Book
1	04.05.2019	602,077.00	14va vitt cash book
2	31.05.2019	9,782,991.00	Pay Jal Yojna Cash Book
3	03.08.2019	4,109,315.00	Pay Jal Yojna Cash Book
4	05.12.2019	3,450,132.00	Pay Jal Yojna Cash Book
5	09.07.2019	583,737.00	SBM Cash Book
6	27.02.2020	477,544.00	Main Cash Book
7	22.04.2019	1,844,256.00	Main Cash Book
8	08.08.2019	525,368.00	Main Cash Book
9	31.12.2019	1,398,225.00	Main Cash Book
10	28.05.2019	704,075.00	Main Cash Book
11	4.11.2019	1,394,381.00	Main Cash Book
12	22.05.2019	1,737,416.00	SBM Cash Book
13	V No 443	300,019.00	Main Cash Book

2) TDS Deducted But not Deposit

S No	Voucher No	TDS Amt	Grass Amt
1	150	344.00	19,260.00
2	221	103.00	6,070.00
3	222	985.00	58,100.00
4	223	1,083.00	63,875.00
5	225	666.00	33,300.00
6	226	338.00	16,900.00
7	228	339.00	20,000.00
8	229	697.00	41,140.00
9	251	1,066.00	59,728.53
10	252	725.00	38,817.54
11	265	1,382.00	81,534.99
12	280	448.00	25,062.46
13	342	1,000.00	59,000.00
14	342	1,221.00	69,178.00

3) Some Voucher missing or not found in voucher file/nagar parishad Umaria

V. No.	1	2	3	4	5	6
	7	9	11	13	15	26
	28	29	30	33	34	57
	58	76	77	78	82	90
	93	94	98	102		



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4) Some Voucher Not Entered in Cash Book

<u>S No</u>	<u>Date</u>	<u>Voucher No</u>	<u>Amaount</u>
1	02.04.2019	Nil	64,850.00

5) Short Amount Entered in Cash Book

<u>S No</u>	<u>Date</u>	<u>Voucher No</u>	<u>Actual Amt</u>	<u>Entered Amaount</u>	<u>Short Amt</u>
1	28.08.2019	168	22,985.00	22,958.00	27.00
2	23.09.2019	204/1	1,448.00	1,348.00	100.00

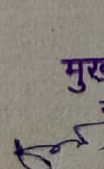
6) Short Rate of TDS Deducted

<u>S No</u>	<u>Date</u>	<u>Voucher No</u>	<u>Actual TDS Rate</u>	<u>Deducted TDS Rate</u>	<u>Amount</u>
1	02.01.2020	342	10%	2%	59,000.00

7) Some Voucher TDS Not Deducted

<u>S No</u>	<u>Date</u>	<u>Voucher No</u>	<u>Amaount</u>
1	05.03.2020	432	30,000.00





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ANNEXURE 4

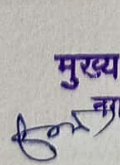
HACHIMA SATNA & ASSOCIATES
No. 402115
Mob. 9893888888
SATNA (M.P.)
Ph. 07672-407460
REGISTERED ACCOUNTANTS

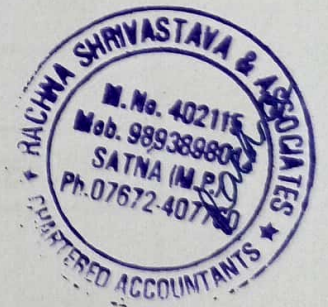
Scanned with CamScanner

ANNEXURE 5

PERCENTAGE OF CAPITAL EXPENDITURE WITH RESPECT TO REVENUE TOTAL EXPENDITURE

NO	Particulars	Amount
1	जल प्रदाय सामग्री क्रय	545,763.24
2	जल संशोधन सामग्री क्रय	811,675.40
3	विधुत सामग्री क्रय	704,228.34
4	सफाई सामग्री क्रय	271,018.00
4	बाउंड्री बाल निर्माण	477,544.00
5	सी सी नाली निर्माण	338,889.08
6	सी सी रोड निर्माण	3,767,849.00
7	दुकान निर्माण	2,040,631.00
8	ठोश अपशिष्ट प्रबंधन	704,499.00
9	रैम्प निर्माण	36,600.00
10	शौचालय निर्माण	204,026.00
11	विधुत फिटिंग कार्य	534,793.50
12	पानी बोरिंग	123,546.28
13	वाटर पाइप लाइन विस्तार	1,394,381.00
14	कंप्यूटर,प्रिंटर,लैपटॉप,प्रोजेक्टर क्रय	241,015.00
15	फायर वाहन	2,128,113.00
16	फर्नीचर	462,008.00
17	वाटर कूलर	40,600.00
	TOTAL CAPITAL EXPENSES DURING THE YEAR	14,827,179.84
	TOTAL EXPENSES DURING THE YEAR	105,308,509.15
	PERCENTAGE OF CAPITAL EXPENDITURE WITH RESPECT TO TOTAL EXPENDITURE	14.08


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


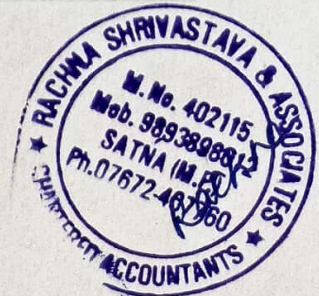
मुख्य कैश बुक के योग अंतर की राशि

कैश बुक के आय पक्ष में योग अंतर की दिनांक	राशि	कुल राशि
07.02.2020	300.00	
31.03.2020 ***	2,118.00	
31.03.2020 ***	3,102.00	5,520.00
*** नोट - अन्तर की राशि दिनांक 31.03.2020 में सुधार की गयी		
कैश बुक के व्यय पक्ष में योग अंतर की दिनांक	राशि	कुल राशि
26.06.2019	5.00	
01.10.2019	586.00	
16.10.2019	100.00	
27.11.2019 ***	2,118.00	
07.12.2019 ***	3,102.00	
16.01.2020	30.00	
19.02.2020	1,000.00	6,941.00
*** नोट - अन्तर की राशि दिनांक 31.03.2020 में सुधार की गयी		

14 वा वित्त कैश बुक के योग अंतर की राशि

कैश बुक के आय पक्ष में योग अंतर की दिनांक	राशि	कुल राशि
NIL		-
कैश बुक के व्यय पक्ष में योग अंतर की दिनांक	राशि	कुल राशि
04.05.2019	0.07	
01.01.2020	1,729,000.00	1,729,000.07


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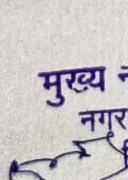


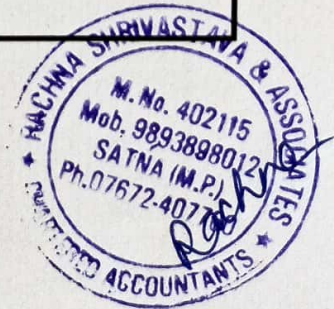
PMAY कैश बुक के योग अंतर की राशि

कैश बुक के आय पक्ष में योग अंतर की दिनांक	राशि	कुल राशि
NIL		-
कैश बुक के व्यय पक्ष में योग अंतर की दिनांक	राशि	कुल राशि
31.03.2020 ***	3,420,000.00	3,420,000.00
*** नोट - दिनांक 25.10.2018 का सुधार किया गया		

NULM कैश बुक के योग अंतर की राशि

कैश बुक के आय पक्ष में योग अंतर की दिनांक	राशि	कुल राशि
13.08.2019	912.00	
13.09.2019	1,234.00	
17.10.2019	1,667.00	
23.01.2019	945.00	4,758.00
कैश बुक के व्यय पक्ष में योग अंतर की दिनांक	राशि	कुल राशि
Nil		-


मुख्य नगर पालिका अधिकारी
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Nov 19

Bank reconciliation Dec 19 bank SBI -70021

BALANCE AS PER CASH BOOK		
Add	ope difference bank - Cash (42285139.52- 37587194.71) M/o Nov 19	25,867,361.26
	Ch issue but not show in bank dt 25.11.2019	4,697,944.81
	TDS	6,419.00
	Labour Tax	1,660.00
	Ch issue but not show in bank dt 30.11.2019	8,079.00
	TDS	1,051.00
	Labour Tax	508.00
	Ch issue but not show in bank dt 08.11.2019	1,559.00
	TDS	1,067.00
	Labour Tax	2,134.00
	Royalty	1,470.00
	Total	30,579,615.07
Less	Payment in last Month Dt 29.10.2019	10,000.00
	Payment in last Month Dt 25.10.2019	118,246.00
	Toatl	128,246.00
Add	Ch issue but not show in bank dt 02.12.2019	
	TDS	1,479.00
	Labour Tax	739.00
	Royalty	739.00
	Ch issue but not show in bank dt 05.12.2019 GPF	2,957.00
	Ch issue but not show in bank dt 11.12.2019	100,600.00
	TDS	1,481.00
	Labour Tax	-
	Ch issue but not show in bank dt 12.12.2019	1,481.00
	TDS	827.00
	Labour Tax	414.00
	Ch issue but not show in bank dt 13.12.2019	1,241.00
	TDS	626.00
	Labour Tax	-
	Ch issue but not show in bank dt 16.12.2019 Advertisement	626.00
	Ch issue but not show in bank dt 18.12.2019	15,450.00
	TDS	5,836.00
	Labour Tax	931.00
	Royalty	6,739.00
	Ch issue but not show in bank dt 20.12.2019	13,506.00
	TDS	3,358.00
	Labour Tax	1,679.00
	Royalty	12,442.00
	Ch issue but not show in bank dt 24.12.2019	17,479.00
	TDS	47,387.00
	Labour Tax	-
	Ch issue but not show in bank dt 26.12.2019	47,387.00
	TDS	1,941.00
	Labour Tax	-
	Ch issue but not show in bank dt 31.12.2019 Royalty	1,941.00
	Excess amt debet in Cash book (20202-19404) Royalty dt 24.12.2019	101,029.00
		798.00
	Total	304,495.00
Less	Amt debet in bank but entry not taken in cash book dt 25.12.2019	88,611.00
	Amt debet in bank but entry not taken in cash book dt 28.12.2019	8,000.00
		96,611.00
		30,659,253.07
BALANCE AS PER BANK BOOK		

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Jan to
Bank reconciliation March 20 bank SBI -70021

Add	BALANCE AS PER CASH BOOK		
	ope difference bank - Cash (30659253.07-25867361.26) M/o Jan 20		29,835,287.76
	Ch issue but not show in bank dt 02.01.20 TDS		4,791,891.81
	Ch issue but not show in bank dt 14.01.20 TDS		1,000.00
	Ch issue but not show in bank dt 22.01.20 TDS		1,350.00
	Ch issue but not show in bank dt 22.01.20 Labour Tax		1,639.00
	Ch issue but not show in bank dt 23.01.20 TDS		819.00
	Amount short received in cash book dt 30.01.2020 (7166-7160)		1,231.00
	Ch issue but not show in bank dt 05.02.20 TDS		6.00
	Ch issue but not show in bank dt 06.02.20		3,720.00
	TDS	16,569.00	
	Labour Tax	5,540.00	
	Royalty	8,199.00	
	GST TDS	11,080.00	41,388.00
	Ch issue but not show in bank dt 10.02.20		
	TDS	15,648.00	
	Labour Tax	5,331.00	
	Royalty	14,841.00	
	GST TDS	10,661.00	46,481.00
	Ch issue but not show in bank dt 12.02.20 TDS		9,951.00
	Ch issue but not show in bank dt 25.02.20		
	TDS	1,684.00	
	Royalty	920.00	
	Advertisement	4,200.00	
	Advertisement	1,700.00	8,504.00
	Ch issue but not show in bank dt 27.02.20		
	TDS	10,554.00	
	labour Tax	5,277.00	
	Royalty	7,923.00	23,754.00
	Ch issue but not show in bank dt 28.02.20		
	TDS	11,816.00	
	labour Tax	5,908.00	
	Royalty	2,984.00	20,708.00
	Ch issue but not show in bank dt 04.03.20		
	TDS	1,735.00	
	labour Tax	867.00	
	Royalty	-	2,602.00
	Ch issue but not show in bank dt 05.03.20		
	TDS	3,339.00	
	labour Tax	1,669.00	
	Royalty	834.00	5,842.00

Su
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Ch issue but not show in bank dt 09.03.20

TDS	17,091.00	
labour Tax	8,544.00	
Royalty	4,320.00	
P & S Exp	9,576.00	
P & S Exp	9,296.00	
P & S Exp	8,512.00	
P & S Exp	4,480.00	
P & S Exp	7,840.00	
P & S Exp	3,136.00	
P & S Exp	31,808.00	
P & S Exp	5,992.00	
Nirvachan Karya	16,800.00	127,395.00

Ch issue but not show in bank dt 17.03.20

TDS	1,347.00	
Swagat Exp	33,177.97	
Swagat Exp	44,964.75	79,489.72

Ch issue but not show in bank dt 20.03.20

TDS	707.00	
labour Tax	353.00	
Royalty	177.00	1,237.00

Ch issue but not show in bank dt 30.03.20 TDS

1,221.00

Ch issue but not show in bank dt 31.03.20

Salary	1,126,912.00	
GPF	116,567.00	
NPS	123,114.00	
Salary	410,098.00	
Salary	919,763.00	
EPF	1,268,038.00	
Travelling Exp	19,202.00	
Electric Exp	561,445.00	4,545,139.00

Total 39,550,656.29

Less Short Amount entry in Cash Book Dt 30.03.2020 (28218-20128) 90.00

BALANCE AS PER BANK BOOK 39,550,566.29

5/2
मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद उमरिया
जिला-उमरिया (म.प्र.)





कार्यालय नगर पालिका परिषद उमरिया जिला - उमरिया (म०प्र०)

Address- Near Ranvijay Chowk Umaria
Email ID - cmoumaria@mpurban.gov.in
Fax No.- 07653-222823
Tel. No.- 07653-222220
website - www.mpurban.gov.in

क्रमांक / 142 /न.पा. /2020/

उमरिया दिनांक 16/09/2020

प्रति,

संयुक्त संचालक महोदय,
संचालनालय नगरीय प्रशासन एवं विकास म.प्र.
भोपाल (म.प्र.)

विषय:- नगरीय निकायों के वित्तीय वर्ष 2019-20 के अंकेक्षित वार्षिक लेखे विभाग की वेबसाइट पर अपलोड कराने के सम्बन्ध में।

सन्दर्भ:- आपका पत्र क्रमांक /ऑडिट बजट /शाखा -4(क)/7993,भोपाल दिनांक 10.06.2020।

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महोदय,

विषयांकित सन्दर्भ में दिए गए निर्देशों के पालनार्थ निकाय के वित्तीय वर्ष 2019-20 के लेखाओं की चार्टर्ड अकाउंटेंट से संपरीक्षा कराई जाकर अंकेक्षित वार्षिक लेखे आपकी ओर विभाग की वेबसाइट पर अपलोड कराने हेतु सादर संप्रेषित है।

संलग्न- सी.ए. अंकेक्षित वार्षिक लेखे वर्ष 2019-20

भवदीय

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद् उमरिया
जिला - उमरिया

पृ.क्र./ 142 /न.पा. /2020/

उमरिया दिनांक 16/09/2020

1. संयुक्त संचालक,नगरीय प्रशासन एवं विकास शहडोल संभाग शहडोल की ओर सादर सूचनार्थ।

संलग्न- उपरोक्तनुसार

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद् उमरिया
जिला - उमरिया