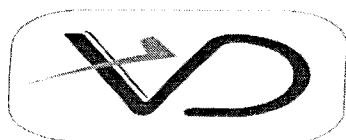
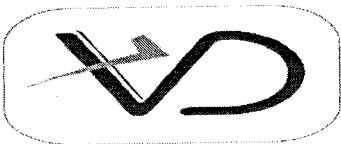


AUDIT REPORT
For the Financial Year
F.Y. 2019-20
OF
NAGAR PARISHAD - TEONTHAR
DISTRICT - REWA (M.P.)
Audited By
Pranay K Saxena & Co.
Chartered Accountants

2/1, Chhatrasal Nagar, Phase - I, J K Road, Bhopal (M.P.) 462021
Tel: 9713420677, 7828264242, 9826282577, E-Mail: cakkb1989@gmail.com



PRANAY K SAXENA & COMPANY
CHARTERED ACCOUNTANTS



To,

The Joint Director,

Urban Administration & Development,
Rewa / Shahdol Division, Rewa M.P.

Reference : ULB - Teonthar Nagar Parishad

Sub : Audit Report of Nagar Parishad Teonthar, 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 Teonthar Nagar Parishad.

Preparation of financial statement is the responsibility of Organisation. 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

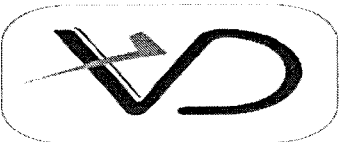
The Audit report has been prepared on the basis of information furnished and made available to us by Nagar Parishad Teonthar, Rewa (M.P.). We disclaim any responsibility for any misinformation on the part of audit.

Place: Bhopal

Date: 15/09/2020

UDIN - 20433189AAABX2331

For Pranay K Saxena & Co.
Chartered Accountants
FRN - 021731C
CA Kundan Baranwal (Partner)
M No 433189



PRANAY K SAXENA & COMPANY
CHARTERED ACCOUNTANTS

2/1, Chhatrasal Nagar, Phase - I, J K Road, Bhopal (M.P.) 462021
Tel: 9713420677, 7828264242, 9826282577, E-Mail: ca.kkb1989@gmail.com

To,

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

Reference : ULB - Teonthar Nagar Parishad

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

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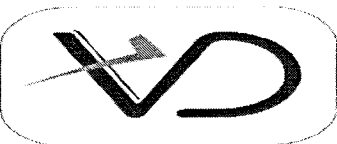
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For Pranay K Saxena & Co.
Chartered Accountants
FRN- 021731C

CA Kundan Baranwal (Partner)
M No 433189

UDIN - 20433189AAABX2331



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

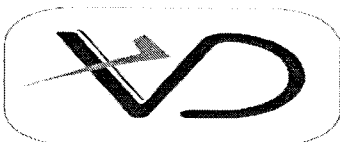
I. Audit of Revenue

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, samakit kar, shop rent and water tax respectively :-

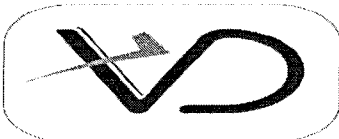


List of Major Outstanding of Property Taxes, Samekit Kar, Water Tax, Education Cess, Shop Rent

समपत्तिकर / सामितिक कर के बड़े बकाया दारी की सूची

—00—

क्र. बार्ड	बकायादार का नाम	पिता / पति का नाम	बकाया कद से	बकाया कद तक	कुल देयक राशि
1	2	3	4	5	6
1	06	वीर-र सिंह	शिवशंकर सिंह	1997	2020
2	06	राधेश्याम गुप्ता	राम शिवशंकर गुप्ता	1997	2020
3	07	महमूदशा पूर्व क्षेत्र विद्युत विवरण कम्पनी		1997	2020
4	03	जगदीश प्रसाद केशरवानी	राम लाल केशरवानी	1997	2020
5	07	बाल कृष्ण	रामली गुप्ता	1997	2020
6	14	सावित्री देवी	अनंत लाल गुप्ता	1997	2020
7	13	अमर प्रकाश गुप्ता	बन्नी प्रसाद गुप्ता	1997	2020
8	14	श्री नाथ मिश्रा	अर्पणा प्रसाद मिश्रा	1997	2020
9	06	सिद्धिदेव पांडेय	रामचंद्र पांडेय	1997	2020
10	13	गीता साहू	प्रभात साहू	1997	2020



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 not good compared to last financial year, parishad should focus on recovering of old dues 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.

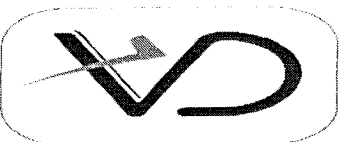
II. Audit of Expenditure

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:

On test check basis we found that parishad has deducted TDS as per the provision of Income Tax Act, 1961.

b) ESIC has not been deducted neither been deposited by the Parishad from the Employee's salary to the respective 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.



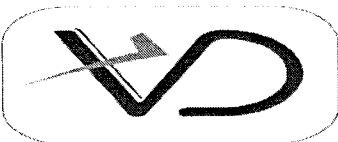
3. Monthly balances of cash book has been verified and found to be consistent.
 4. Verification was conducted and grant registers were not provided for verification, which makes it difficult to verify overutilization of funds.
 5. In absence of availability of guidelines, directives, acts and rules issued 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.

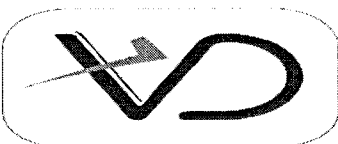
III. Audit of Book Keeping

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 prepared are not in conformity with the accounting standards for local bodies as issued by ICAI.
3. As per the information & explanation provided to us no separate advance register has been maintained by the Parishad. Hence it is not possible for us to verify the cases of timely recovery of advances, if any. However no case of advance has come to the notice during the audit.
4. Bank reconciliation statements has been prepared by the Nagar Parishad. In addition there is a difference in opening balance of the Cash Book and Bank accounts respectively which also needs to be considered by the management. However bank statements of all accounts were provided to us for the purpose of our verification. Overall summary of balances in cashbook and bank statement is mentioned in table below along with its difference.







IV.

Audit of FDR

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

5. Grant register was not provided to us for verification during visit, so, cannot verify receipt and utilisation of grants with cash book.
6. The fixed asset register has not been made. Therefore, we are unable to bring the discrepancies to the notice of Commissioner / CMO.
7. 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.

S NO	NAME	ACCOUNT NUMBER	Balance as on 31-03-2020
1	SBI	*63002975024	1,61,33,975.02
2	PNB	*876002100001290	61,56,330.82
3	PNB	*876002100002642	7,429.42
4	PNB	*876002100002633	0.32
5	PNB	*876002100003322	2,23,82,909.34
6	PNB	*876002100002624	141.78
7	UBI	*467601010024002	2,45,445.16
8	UBI	*467601010024004	93,462.86
9	UBI	*467602010002278	8,63,955.66
10	UBI	*467602010008613	3,63,735.60
11	UBI	*467602010009270	69,869.00
12	UBI	*467602010001534	21,49,958.00
13	MBGB	*8078765122	22,085.00
14	CBI	*1887804823	46,225.00
		Total Balance as per Bank Book	4,85,35,522.98
		Total Balance as per Cash Book	4,83,70,298.70



V.

Audit of Tenders/Bids

1. Tenders and Bids invited by ULB has been verified on test basis and found them to be consistent.
2. 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.
3. 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.
4. On test check basis, no cases of bank guarantee are found during the course of audit of ULB.
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.

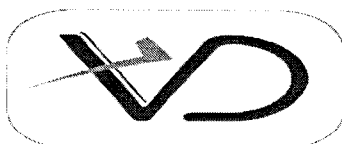
VI.

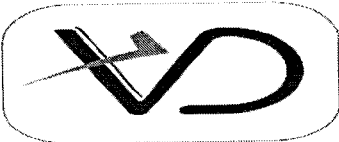
Audit of Grants and Loans

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.







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/Online Trfr 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

Comments on List of books of accounts :

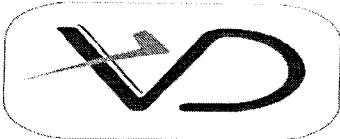
- 1) Fixed Assets Register - No records were maintained at parishad level to account for fixed assets and to determine current value of assets.

- 2) Grant Register - Grant Register has been maintained by the 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, outstanding loan register is maintained by Parishad.

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



PRANAY K SAXENA & COMPANY
CHARTERED ACCOUNTANTS

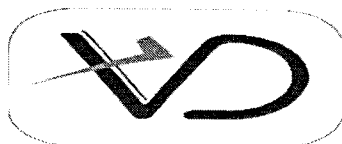
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Tel: 9713420677, 7828264242, 9826282577, E-Mail: ca.kkb1989@gmail.com

Reporting on Audit Paras for Financial Year 2019-20
Name of ULB : Nagar Parishad, Teonthar, 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	2,77,539.00	1,18,036.00	-57.47
Decrease in collection compare to last F.Y.				
ii)	Samekit Kar	1,02,331.00	88,719.00	-13.30
Decrease in collection compare to last F.Y.				
iii)	Water Charges	1,00,051.00	59,312.00	-40.72
Decrease in collection compare to last F.Y.				
iv)	Vikas Upkar	11,212.00	10,241.00	-8.66
Decrease in collection compare to last F.Y.				
v)	Shiksha Upkar	8,346.00	9,784.00	17.23
Increase in collection compare to last F.Y.				
vi)	Other Income	11,212.00	2,24,152.00	1,899.22
Increase in collection compare to last F.Y.				
Total		5,10,691.00	5,10,244.00	

Over all collection of Nagar Parishad reduced as compared to last financial year.

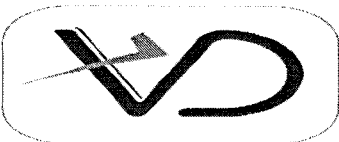
Note : It is advisable to read detailed audit report prepared by us.



PRANAY K SAXENA & COMPANY CHARTERED ACCOUNTANTS

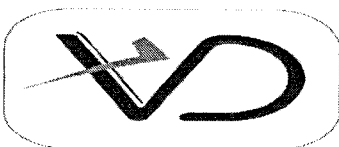
2/1, Chhatrasal Nagar, Phase - I, J K Road, Bhopal (M.P.) 462021
Tel: 9713420677, 7828264242, 9826282577, E-Mail: cakkb1989@gmail.com

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, Division 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 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 maintain 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.



8	Any Other				
(a)	Percentage of revenue expenditure (Establishment, salary, Operation & Maintenance) with respect to revenue receipts (Tax & Non Tax).	Total Revenue Expenditure - Rs 17605179.64 Total Revenue Receipts - Rs 1220954.00 % of Revenue Expenditure : $\frac{17605179.64}{1220954.00} \times 100\% = 1441.92\%$	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 = 88129282.14 Capital Expenditure = 2860326.00 % of Capital expenditure - $\frac{2860326}{88129282.14} \times 100 = 3.25\%$	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.	

For: Pranay K Saxena & Co.
Chartered Accountants
FRN - 021731C
[Signature]
CA Kundan Baranwal
M No 438189
UDIN - 20433189AAABX2331



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.12.05 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	0.97	0.78	0.20	2.00	1.17	0.83	1.03
Samekit Kar	8.46	0.45	8.01	2.08	1.23	0.86	8.86
Shiksha Upkar	0.00	0.00	0.00	0.50	0.14	0.36	0.36
Nagariya Vikas Upkar	0.00	0.00	0.00	0.50	0.11	0.39	0.39
Jalkar	0.93	0.14	0.79	0.86	0.50	0.36	1.15
Bhavan Bhumi Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Tax	1.50	1.22	0.28	0.00	0.00	0.00	0.28
Total	11.86	2.59	9.28	5.94	3.15	2.80	12.05
Total Un-Recovered amount							12.05

**NAGAR PARISAD TEONTNAR, DISTRICT - REWA
RECEIPT & PAYMENT ACCOUNTS
FOR THE FINANCIAL YEAR 2019-20**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
प्रारंभिक शेष	4,04,60,190.00		
सम्पत्ति कर	1,18,036.00	वेतन	54,89,096.00
सामूहिक कर	88,719.00	परिवर्त	9,74,696.00
जलकर वकाया	59,312.00	पारिश्रमिक वेतन	8,39,880.00
विकास उपकर	10,241.00	सत्कार भत्ता	2,75,100.00
विशेष उपकर	9,784.00	यात्रा भत्ता	35,856.00
बाजार शुल्क	21,558.00	सामान्य भविष्य निधि	2,09,436.00
सामुदायिक भवन किराया	25,000.00	स्वास्थ्य कर्मियों का वेतन	16,24,770.00
शूलम शौचालय प्राप्ति	8,225.00	दैनिक कर्मियों का वेतन	28,21,756.00
नगिन नल कर्मियों का वेतन	21,160.00	सफाई कर्मियों का वेतन	18,65,255.00
टैकर बुकिंग	41,650.00	इ पी फ कटौती पंजीयन	42,950.00
ऑडिट आक्षेप	4,266.00	इ पी फ कटौती भविष्यनिधि	53,354.00
आवेदन प्रतिनिधि	2,008.00		
सूचना का अधिकार अधिनियम	285.00		
निविदा प्रपत्र	6,000.00	अंकेक्षण कार्य	39,900.00
यात्री कर	94,000.00	स्टेशनरी	3,20,695.00
		वाहन पत्र / दवा	10,072.00
खान	7,10,710.00	विज्ञापन	2,453.00
		कम्प्यूटर भत्ता / फोटोकॉपी टोनर	1,26,745.00
प्रधानमंत्री आवास योजना	2,10,00,000.00	प्रत्यक्ष विज्ञापन	6,98,874.00
सड़क भत्ता	9,71,000.00	टीलीफोन का भुगतान	10,72,133.23
राखतिल	38,61,374.00	आइडिया नेट बिजली	26,142.00
विशेष निधि	14,01,200.00	उपकर का भुगतान	3,24,525.00
मूलभूत	1,08,94,000.00	नानी भत्ता	16,700.00
14वां वित्त	79,53,000.00	टेन्ट सामग्री	1,56,881.00
विशेष मद प्राप्त किया	15,53,584.00	टैक्स्टर भत्ता	36,412.00
मुद्रांक शुल्कअनुदान	92,000.00	लीज एवं प्रोक्शनल फीस	2,96,820.00
मुख्यमंत्री शाही पेयजल योजना	1,61,53,394.00	पोर्टेबल स्टोम	3,000.00
वृक्षारोपण	1,78,69,296.00	विज्ञापन का भुगतान	93,756.00
		टीलीफोन का भुगतान	6,000.00
जमा अमानत	95,784.00	बैंक प्रभार	3,742.41
		अविश्वसनीय	30,900.00
रूपांतर रूपांतर बैंक	2,32,11,741.00	वर्दी बिजली	65,280.00
		विशेष	42,000.00
कैश बैंक में अंतर	1,51,68,340.84		
(कैश बैंक फीचर नंबर 83 88)		वैसीवी किराया	7,83,923.00
		निर्माण सामग्री	4,94,339.00
		बस्य शुल्क निर्माण	7,62,180.00
		14वां वित्त जी पी आर	30,600.00
		वाहन किराया	1,94,189.00

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

RECEIPT	AMOUNT	PAYMENT	AMOUNT
		अलाव लकड़ी	1,00,590.00
		कचरा वाहन सविस्मि	65,705.00
		उलपट्टापरममल / संभारण	3,06,544.00
		बोर निकलवाड़	1,10,506.00
		टैक्टर टोली, टैक्टर कय / परमल	74,811.00
		विद्युत प्रवाह	40,28,084.00
		उल श्रद्धीकरण सामग्री	29,66,488.00
		मुकम	4,06,301.00
		नोली निर्माण	1,58,993.00
		हैण्डपम्परमल मस्टर	4,42,403.00
		कायर मरमल	2,32,211.00
		उलपट्टा सामग्री	7,98,842.00
		मोटर मरमल	5,48,444.00
		विद्युत सामग्री	13,78,397.00
		एल.ई.डी. लाइट मरमल	1,98,761.00
		रोड निर्माण	7,56,333.00
		वृक्षारोपण	1,01,467.00
		स्वच्छता मिशन प्रचार प्रसार	46,656.00
		पानी टंकी व्यवस्था	1,20,148.00
		26 जनवरी, 15 अगस्त, दशहरा व्यय	39,025.00
		स्वगत द्वार	90,144.00
		प्याउ	1,27,640.00
		डीजल	5,19,756.00
		सफाई सामग्री	3,57,052.00
		निर्वाहन व्यय	3,000.00
		जोशीबी किराया	9,04,862.00
		अग्निशूह यान्त्रिक - कफन दफन	15,000.00
		मुख्यमंत्री पुष्पजल	3,49,40,768.00
		मुख्यमंत्री अर्थसंरचना	26,93,407.00
		प्रधानमंत्री आवास योजना	1,12,00,029.50
		प्रवाड़ काप	1,93,558.00
		सुलभ शौचालय	11,12,475.00
		विद्युत निर्माण अंशदान व्यक्तिकगत	12,648.00
		कोर्ट कस एडवांस	40,000.00
		वी सी टी का भुगतान	3,07,497.00
		रॉयकार एंटीज बैंक	2,44,11,741.00
		अमानत	2,26,718.00
		हैडकी अण्ड रिटन	7,67,818.00

AMOUNT

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

[illegible]

For : Nagar Parishad Semariya

CMO

Date : 15/09/2020
Place : Bhopal

Place : Bhopal

UDIN - 20433189AABX2331

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

CA Kundan Baranwal (Partner)
Membership No 433189

Chartered Accountants
FRN No : 021731C

CA Kundan Baranwal (Partner)
Membership No 433189

Membership No 433189

**NAGAR PARISAD TEONTNAR; DISTRICT - REWA
RECEIPT & PAYMENT ACCOUNTS
FOR THE FINANCIAL YEAR 2019-20**

[illegible]

For : Nagar Parishad Teonthar

OWD

Date : 15/09/2020
Place : Bhopal

UDIN - 20433189AAABX2331

CA Kundan Baranwal (Partner)
Membership No 433189

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

NAGAR PARISAD TEONTAR DIST. REV/

Bank Reconciliation Statement

MAIN CASH BOOK

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

(A) 483,70,298.70

Less: Opening Balance Difference in Cash Book & Bank Book (Annexure - I)	149,77,630.43
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ADD : Amount Credited by Bank but not debited in Cash Book:

UBI-4002	CBF-63 EXCESS AMT DR 28056+485848	5.00
UBI-4002	AMT CR BANK	12,00,000.00
UBI-4002	TOTAL MISTEK	0.51
19-Jun	BANK INTERST	2,320.00
30/11/2019	CBF-4823	396.00
29/02/2020	BANK INTERST	400.00
18/09/2019	PNB-1290	424.00
28/01/2020	PNB-1290	2,760.00
14/08/2019	SBI-5024	11.80
	sharda Traders	50.00
	neft return	1,21,972.00
04/12/2019	SBI-5024	1.00
18/01/2020	SBI-5024	30.00
02/03/2020	SBI-5024	13,71,088.00
07/03/2020	SBI-5024	720.00
	Pawan Shukla	265.50

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

UBI-4002	BANK CHARGES	11.80
22/06/2019	UBI-4002	15.39
07/06/2019	UBI-4002	5.90
05/10/2019	UBI-4002	105.00
	PNB-3322	29.50
03/07/2019	PNB-3322	29.50
	BANK CHARGE	29.50
08/07/2019	PNB-3322	63,000.00
09/07/2019	PNB-3322	37,000.00
10/07/2019	PNB-3322	63,000.00
06/09/2019	PNB-2624	19,983.00
03/07/2019	PNB-2633	29.50
	BANK CHARGE	29.50
01/07/2019	PNB-2642	29.50
30/6/2019	PNB-2642	29.50
04/10/2019	PNB-2642	59.00
30/9/19	PNB-2642	29.50
04/01/2020	PNB-2642	59.00
	BANK CHARGE	29.50
	PNB-1290	11.80
	PNB-1290	10.00
	Shot deposit	30.00
	PNB-1290	10.00
	PNB-1290	384.00
	cbf 114 Cash	990.00
29/10/19	PNB-1290	660.00
06/01/2020	PNB-1290	20.00
	PNB-1290	30.00
	PNB-1290	20.00
21/05/2019	SBI-5024	150.00
	Bank Charges	4,857.00
25/05/2019	SBI-5024	46.00
	SBI-5024	0.05
16/11/2019	SBI-5024	82,842.00
29/11/2019	SBI-5024	15,110.00
	Neft Return Payment Snjay Singh	15,000.00
20/3/2020	CBF-15 20/3/2020 (Adv Adj)	152,81,217.37

(B) Total (c) 154,46,441.65 152,81,217.37

Balance As per Annex - I

485,35,522.98

A - B + C = As per bank 31/03/2020

Account Officer

CMO

Nagar Parishad Teonthar