

कार्यालय नगर परिषद नईगढ़ी जिला रीवा (म0प्र0)

Email id- cmonahigari@mpurban.gov.in

क्र. / ...173... / न.प./लेखा/आडिट रिपोर्ट/2021
प्रति

नईगढ़ी, दिनांक 10-02-2021

अपर आयुक्त महोदय
नगरीय प्रशासन एवं विकास
भोपाल (म0प्र0)

विषय :- सी.ए. आडिट रिपोर्ट वर्ष 2019-20 का प्रेषण।

सन्दर्भ :- श्रीमान जी का पत्र क्रमांक/आडिट बजट/शाखा-4(क)/2693 भोपाल दिनांक
09/02/2021 के परिपालन में।

उपरोक्त विषयान्तर्गत सन्दर्भित पत्र के तारतम्य में लेख है कि नगर परिषद नईगढ़ी जिला रीवा का वित्त वर्ष 2019-20 का सी.ए. द्वारा आडिट किया गया है, जिसकी सी.ए. आडिट रिपोर्ट वित्त वर्ष 2019-20 का संलग्न कर श्रीमान जी की ओर सादर सम्प्रेषित है।

संलग्न :- आडिट रिपोर्ट वर्ष 2019-20

(अंकिता जैन)

मुख्य नगर पालिका अधिकारी
नगर परिषद नईगढ़ी
जिला रीवा (म0प्र0)

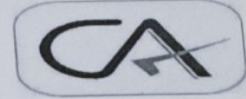
पृ. क्र. / ...174... / न.प./लेखा/आडिट रिपोर्ट/2021
प्रतिलिपि :- सादर सूचनार्थ प्रेषित।

नईगढ़ी, दिनांक 10-02-2021

1 संयुक्त संचालक महोदय नगरीय प्रशासन एवं विकास रीवा संभाग रीवा म.प्र.।

(अंकिता जैन)

मुख्य नगर पालिका अधिकारी
नगर परिषद नईगढ़ी
जिला रीवा (म0प्र0)

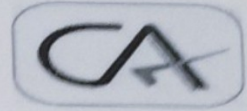


AUDIT REPORT
For the Financial Year
F.Y. 2019-20

Of

NAGAR PARISHAD - NAIGARHI
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 - NAIGARHI Nagar Parishad
Sub : Audit Report of Nagar Parishad NAIGARHI, 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 NAIGARHI 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. Complete 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 NAIGARHI, Rewa (M.P.). We disclaim any responsibility for any misinformation on the part of audit.

Place: Bhopal
Date: 01/10/2020

UDIN - 20433189AAAACD2296

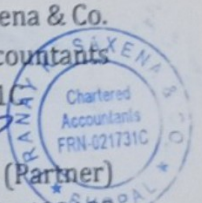
For Pranay K Saxena & Co.

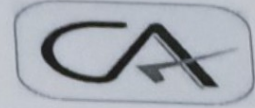
Chartered Accountants

FRN - 021731C

CA Kundan Baranwal (Partner)

M No 433189





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

Reference : ULB - NAIGARHI Nagar Parishad
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Place: Bhopal
Date: 01/10/2020

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



CA Kundan Baranwal (Partner)
M No 433189

UDIN - 20433189AAAACD2296



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 :-





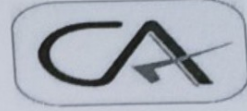
List of Major Outstanding of Property Taxes, Samekit Kar, Water Tax, Education Cess, Shop Rent

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

राजस्व के बड़े बकायादारों की सूची

वर्ष 2019-20

क्रमांक	निकाय का नाम	बकायादारो का नाम	बकायादारो के पिता का नाम	वार्ड क्रमांक	सामंकेत कर	सम्पत्ति कर	उपकर	कुल बकाया राशि
1	2	3	4	5	6	7	8	9
1	न.प. नईगढ़ी	श्री शंकर प्रसाद बारी	श्री पचई बारी	14	360.00	17468.00	1060.00	18888.00
2		श्री शिवरतन गुप्ता	श्री भैयालाल गुप्ता	14	360.00	17848.00	666.00	18874.00
3		श्री जगदीश गुप्ता	श्री केदारनाथ गुप्ता	14	480.00	27669.00	1860.00	30009.00
4		श्री जगदीश प्रसाद गुप्ता	श्री खुरखुर गुप्ता	14	0.00	65856.00	5484.00	71340.00
5		श्री जगदम्बा प्रसाद गुप्ता	श्री मंगल गुप्ता	15	720.00	11965.00	3278.00	15963.00
6		श्री प्राणनाथ पटेल	श्री उग्रसेन पटेल	3	1680.00	38016.00	3432.00	43128.00
7		श्री जानकी प्रसाद पटेल	श्री भोदू पटेल	4	120.00	22584.00	1469.00	24173.00
8		श्री कौशल प्रसाद पटेल	श्री लक्ष्मण पटेल	4	1080.00	11256.00	2433.00	14769.00
9		श्री शोभनाथ पटेल	श्री रामदुलारे पटेल	4	840.00	11580.00	2430.00	14850.00
10		श्री पीताम्बर प्रसाद पटेल	श्री बैजनाथ पटेल	4	1920.00	67152.00	3445.00	72517.00
11		श्री रामदेव सोनी	श्री लालमणि सोनी	4	0.00	19544.00	0.00	19544.00
12		श्री इन्द्रपाल शर्मा	श्री शिवधारी शर्मा	4	2520.00	14280.00	2938.00	19738.00
13		श्री रामदयाल शर्मा	श्री पन्नलाल शर्मा	5	0.00	40524.00	2701.00	43225.00
14		श्री प्राणनाथ पटेल	श्री उग्रसेन पटेल	4	0.00	13824.00	1248.00	15072.00
15		श्री रामनारायण पटेल	श्री शारदा प्रसाद पटेल	4	1440.00	14532.00	386.00	16358.00
16		श्री जगदीश प्रसाद गुप्ता	श्री खुरखुर गुप्ता	10	1800.00	14664.00	2639.00	19103.00
					13320.00	408762.00	35469.00	457551.00



6. As explained to us, 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 in compliance of GST Law.

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 :

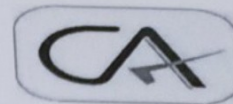
a) Cases where TDS was not deducted by Parishad as per Income Tax Act; 1961:

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 verily 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 not 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 of bank in cashbook and bank statement is mentioned in table below along with its difference.

S NO	BANK NAME	ACCOUNT NO	Balance As on 31/03/2020
1	SBI	63002964590	52,52,926.84
2	M B G B	8077318222	5,17,909.00
3	UBI	484301010023001	8,51,678.00
Total as per Bank Statement			66,22,513.84
Total as per Cash Book			51,06,755.51
DIFFERENCE			15,15,758.33

- Grant register was not provided to us for verification during visit, so, cannot verify receipt and utilization 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.
- On test check basis, no cases of bank guarantee are found during the course of audit of ULB.
- 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.
5. During the course of our audit we have come across some of the bank accounts of the schemes like PMAY, Sanchit Nidhi etc which was not account for in the cash book & as per the information provided to us no separate cash book has been maintained by the ULB for those schemes. We cannot comment if ULB has any more bank accounts other than the bank account reported in the cash book which is presented before us for verification. The management should ensure that all the bank accounts of ULB should be reported in cash book & monthly balances summary of banks should be enclosed in cash book.





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

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 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





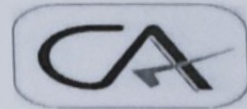
Reporting on Audit Paras for Financial Year 2019-20

Name of ULB : Nagar Parishad, NAIGARHI, 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	2,02,880.00	2,11,293.00	4.15	Decrease in collection compare to last F.Y.	Over all collection of Nagar Parishad increased as compared to last financial year. ULB should impose strict penalties and legal actions to improve past Due collections.
ii)	Samekit Kar	3,64,542.00	2,30,465.00	-36.78	Decrease in collection compare to last F.Y.	
iii)	Water Charges	0.00	3,06,940.00	100.00	Decrease in collection compare to last F.Y.	
iv)	Vikas Upkar	35,335.00	58,868.00	66.60	Decrease in collection compare to last F.Y.	
v)	Bhawan Bhoomi & Other Rent	3,07,927.00	4,01,391.00	30.35	Inrease in collection compare to last F.Y.	
vi)	Other Income	0.00	5,20,610.00	100.00	Increase in collection compare to last F.Y.	
Total		9,10,684.00	17,29,567.00			

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

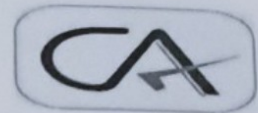




S. no.	Parameters	Description	Observation in brief	Suggestions
2	Audit of Expenditure:	Verification of Expenditures are as per guidelines, directives, and rules under all schemes and entries of expenditures in cash book, Diversion of Funds, financial propriety of expenditures, scheme project wise utilisation 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.
8	Any Other			



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

(a)	Percentage of revenue expenditure (Establishment, salary, Operation & Maintenance) with respect to revenue receipts (Tax & Non Tax).	Total Revenue Expenditure - Rs 17398503.00 Total Revenue Receipts - Rs 1729578.00 % of Revenue Expenditure : $\frac{17398503 * 100\%}{1729578.00} = 1005.94\%$	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 & capital expenditure is not done.	Double entry accounting should be adopted.
(b)	Percentage of Capital expenditure wrt Total expenditure.	Total Expenditure = 28771987.00 Capital Expenditure = 110715.00 % of Capital expenditure - $\frac{110715.00 * 100}{28771987.00} = 0.385\%$	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 - 20433189AAAACD2296





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.70.82 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	41.33	1.76	39.57	1.39	0.38	1.002	40.57
Samekit Kar	8.44	1.9	6.54	1.31	0.43	0.88	7.42
Shiksha Upkar	0	0	0	0	0	0	0
Nagariya Vikas Upkar	2.39	0.50	1.87	0.38	0.29	0.09	1.97
Jalkar	6.69	2.81	3.88	3.57	0.46	3.11	6.99
Bhaven Bhumi Rent	5.24	1.35	3.89	3.89	2.70	1.19	5.08
Other Tax	4.39	0	4.39	6.58	2.20	4.38	8.77
Total	68.48	8.32	60.16	17.12	6.4678	10.6522	70.82
Total Un-Recovered amount							70.82



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

RECEIPT	AMOUNT	PAYMENT	AMOUNT
प्रारंभिक शेष (कैश बुक अनुसार)	1,01,04,004.51		
सम्पति कर चालू		नियमित कर्मचारियों का वेतन	56,75,616.00
सम्पति कर पिछला	28,878.00	सा.भ.निधि	2,56,414.00
समेकित कर चालू	1,82,415.00	अध्यक्ष पार्षद का मानदेय	2,49,584.00
समेकित कर पिछला	45,120.00	दैनिक वेतन श्रमिक	33,66,031.00
विकाश उपकर चालू	1,85,345.00	स्वच्छता श्रमिक	15,78,510.00
विकाश उपकर पिछला	11,345.00	जी स टी चालान	2,41,274.00
जलकर	47,523.00	टी डी स चालान	2,86,413.00
मंगल भवन किराया	3,06,940.00	डीजल क्रय	5,75,204.00
दुकान मासिक किराया	5,000.00	स्वच्छता पर	40,883.00
आवेदन फीस/सूचना का अधिकार	3,96,391.00	निर्माण कार्य समायोत्री	12,86,863.00
प्रमाण पत्र फीस	600.00	डिजिटल सिग्नेचर का भुगतान	28,900.00
मुद्रांक शुल्क	350.00	पानी परिवहन	9,620.00
यात्रीकर अनुदान	65,000.00	वाहन किराया	2,00,330.00
मूलभूत	1,54,000.00	लीगल एंड प्रोफेशनल फीस	2,43,750.00
जन्म मृत्यु प्रमाण पत्र फीस	43,000.00	पेपर प्रदाय	1,257.00
टैकर किराया	4,760.00	विद्युत बिल	17,01,519.00
फायर वाहन शुल्क	9,000.00	विज्ञापन का भुगतान	1,08,352.00
बाजार फीस	5,000.00	स्वतंत्रता दिवस	24,641.00
आडिट आक्षेप की वासूली राशि	57,211.00	टेन्ट का किराया	1,21,220.00
स्वच्छता जुर्माना वसूली राशि	24,355.00	कम्प्यू रिपे. और कारटेज	43,119.00
विविध	200.00	फोटो कापी	15,709.00
	19,834.00	लकड़ी प्रदाय	1,02,856.00
		मेला आयोजन	67,439.00
जमा राशि पर ब्याज	1,37,311.00	वेलिडिंग वर्क	1,23,700.00
		ट्रैक्टर सुधार	3,29,803.00
14वां वित्त आयोग	56,82,000.00	कारटेज	51,115.00
राज्य वित्त आयोग	13,45,000.00	स्टेशनरी	1,63,461.00
वाणिज्यिक कर पर अधिभार	12,50,000.00	निर्वाचन पर	66,886.00
चुंगी छति पूर्ति	96,46,136.00	नास्ता चाय	1,51,528.00
बैंक में विविध प्राप्तियां	26,24,493.00	टेलीफोन बिल	6,387.00
सड़क मरम्मत अनुदान	6,50,000.00	पंचर सुधार	28,206.00
भुगतान की गई राशि त्रुटिवस वापस से आय	1,30,042.00	फायर वाहन सुधार	2,51,913.00
पुराने खाता बन्द कराने से प्राप्त राशि	9,93,410.00		
		पी सी रोड	4,30,815.00
नल कनेक्शन अमानत	30,360.00	पाइप लाइन सामग्री	20,40,409.00



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

	जल प्रदाय सामग्री	16,87,999.00
	विद्युत सामग्री	21,62,956.00
	जे.सी.बी. / ट्रेटकर ट्राली का भुगतान	6,20,841.00
	दुकान निर्माण	13,47,586.00
	मोटर पंप मरम्मत	2,44,005.00
	हैण्ड पम्प सामग्री	8,63,161.00
	सफाई सामग्री	17,74,084.00
	सड़क निर्माण	90,913.00
	अमानत वापसी	22,285.00
	हुडको लि. भोपाल किस्त	2,83,996.00
	Fixed Assets	
	ऑफिस चेयर	7,800.00
	बायो मेट्रिक्स	30,832.00
	कूलर कय	38,385.00
	सी सी टीवी	33,698.00
	अंतिम शेष (कैश बुक अनुसार)	51,06,755.51
TOTAL	3,41,85,023.51	TOTAL 3,41,85,023.51

For : Nagar Parishad Naigarhi

For: Pranay K Saxena & Co.

Chartered Accountants

FRN No : 021731C

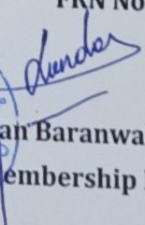
CMO


C.M.O.
Nagar Parishad Naigarhi
(M.P.)

Date : 01/10/2020

Place : Bhopal




CA Kundan Baranwal (Partner)
Membership No 433189

UDIN - 20433189AAAACD2296