



**G R K & Co.**  
**CHARTERED ACCOUNTANTS**

654/1, Girraj Bhawan, Opp. AJAK Police Station's Street, Civil Line, Tikamgarh (M.P.) 472001  
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To,  
The Joint Director,  
Urban development and Environment Department  
Lidhora, District Tikamgarh (M.P)

Subject:- Submission of Audit Report of Lidhora For F.Y. 2020-21.

Respected Sir,

Kindly find enclosed the audit report of <sup>Lidhora</sup> ~~Kari~~ for the F.Y. 2020-21 is been assigned to our firm vide पत्र क्र/आडिट/लेखा शा.4/2021/10082 भोपाल dated 23/06/2021. We have completed our audit according appropriate Acts & Guidance's.

We are hare by submitting the audit Report of Lidhora F.Y. 2020-21 all the matters have been discussed with the Account Officer.

Regards,

For G R K & CO.  
Chartered Accountants

**ATUL KUMAR SHARMA**  
(Partner)

UDIN :- 22439128AAAADE1173

Place : Tikamgarh

Date : 25/01/2022





## **Independent Auditors' Report**

TO,  
JOINT DIRECTOR,

URBAN DEVELOPMENT AND ENVIROMENT DEPARTMENT, BHOPAL

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Nagar Parishad, Lidhora, District Tikamgarh (M.P) which comprise the receipt & Payment as at 31 March 2021.

### **Management's Responsibility for the Financial Statements**

The Management of the Nagar Parishad is responsible for the preparation of these receipt & Payment that give a true and fair view of the Receipt & Payment position, in accordance with Urban Local Bodies Act and Madhya Pradesh Municipalities Act 1961. 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 Nagar Palika and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the receipt & Payment that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and

Matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the



financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Nagar Parishad preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Management of the Nagar Parishad, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

### Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

- a) in the case of the Receipt & Payment, of the Receipts & Payment of the Nagar Parishad as at March 31, 2021;

### Report on other Legal and Regulatory Requirements

1. As required by the order of Joint director of Urban Development & Environment Department, we give in Annexure – A (Detailed Check List including remark thereon).
2. Further, we report, subject to qualified opinion as mentioned supra and other remark mentioned in annexure forming part of report that:
  - a. We have sought and obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.
  - b. In our opinion proper book of account as required by law have been kept by Nagar Parishad Lidhora.
  - c. The receipt and payment are in agreement with cashier cash book and cash book maintained by the account officer.

Place: Tikamgarh  
Dated: 25/01/2022

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मुख्य नगर पालिका अधिकारी  
नगर पालिका-लिधोरा खास  
जिला-टीकमगढ़(म.प्र.)

For GRK & CO.  
(Chartered Accountants)  
Firm Reg. No. 0012879N  
  
ATUL KUMAR SHARMA  
(Partner)  
Membership No 439128  
UDIN : - 22439128AAAADE1173



## Annexure - A

| S.no. | Questionnaire   | Yes/No/NA | Remarks(if any)  |
|-------|---|-----------|--|
| 1.)   | Checks entries in cash book and ensure monthly balance are arrived at.  | Yes       | Cash Book Arrive at monthly balances   |
| 2.)   | The funds have been utilized in accordance with the guidelines, directives, Acts and rules framed by the Government of India / state Government in this regard, with due economy, efficiency, effectiveness, financial propriety, transparency and only for the purpose for which funds were allocates. | Yes       | From the documents and information provided to us, it was noticed that the Grants were sufficiently authorized and utilized for the stipulated purposed.   |
| 3.)   | Check receipts and payments vouchers and ensure that all activities are duly authorized by the competent authority.   | Yes       | All receipts and payments are duly Authorized by Adhayaksh and CMO.  |
| 4.)   | Ensure that book have been maintained as per Accounting Rules applicable to the Urban Local Bodies.   | No        | The double entry book keeping system is not implemented by the concerned Urban Local Body.   |
| 5.)   | Verity scheme wise Utilization Certificate (UC's) duly tallied with the Income & Expenditure and expenditure on the Fixed Asset during the Financial Year.  | Yes       | Utilization Certificates were prepared to show grant utilization. A register of Grants received and expenses made there from is maintained. On the basis of this register and notification of grant, we have ascertained that there is no apparent faulty utilization of Grants. |
| 6.)   | Check all Advances issued and ensure that the advances are adjusted /settled on a be regular basis. Preferably advances should be maintained at minium levels and an Advance register maintained.   | Yes       | Advance register is maintained.  |





|      |  |    |  |
|------|--|----|--|
| 7.)  | Check whether timely and frequently BRS is prepared, if not, Prepare BRS.  | No | The BRS is not prepared for the current year, as well as for the preceding years by the Nagar Parishad. As there is a big difference in the Opening Balance as per the Cash Book and the sum of Opening balance as per the Cash Book and the sum of Opening balances of all Bank Statements of 2020-2021 provided of us to prepare Bank Reconciliation Statement for the various bank.   |
| 8.)  | Verify whether FDR's are maintained and interest on FDR's is brought into books. Also comment on utilization of interest on FDR.   | NA | No FDR has been created by the Nagar Parishad.   |
| 9.)  | Any other Checks considered necessary (Eg. The process of award contract, fair transparent competition etc.)   |    | We believe that it is necessary to stipulate a quantifiable limit below such limit is not considered.  |
| 10.) | The auditor should include in their reports comment on the present practice of maintenance of accounts and recommendations on how to improve the financial management functions. |    | <ul style="list-style-type: none"> <li>➤ Single entry book keeping system should be migrated into Double entry book keeping system through use of any user friendly accounting software.</li> <li>➤ Further, maintenance of the cashier's book and the cash book is leading to duplication of efforts with no "maker and checker" benefits. It was also observed that in also observed that in some cases the amounts were not carried forward from the Cashier's Cash Book to the Accountant's Cash Book. Double entry computerized accounting system is therefore a must.</li> </ul> |





|      |  |     |  |
|------|--|-----|--|
|      |  |     | <ul style="list-style-type: none"> <li>➤ Separate bank registers should be made for each bank.</li> <li>➤ The concerned Urban Local Body should either close or make operative their non-operative bank accounts.</li> <li>➤ Maintenance of registers :-               <ul style="list-style-type: none"> <li>a.) Fixed Assets register</li> <li>b.) Bank wise cheque issue-register.</li> </ul> </li> </ul> |
| 11.) | Check whether the competitive tendering procedures are followed for all work.  | Yes | It was found that the tendering process was being adhered to. Please also refer pt.9 above.  |
| 12.) | Check on audit trail of all collection of taxes and non taxes and report on any lapses in control.                                   | Yes | The audit trail of all collection of taxes and non-taxes revenue is property controlled.   |
| 13.) | Whether grant register is maintained properly.   | Yes | The grant register has been maintained.  |
| 14.) | Whether proper fixed assets record maintained and updated.   | Yes | Fixed Assets register is maintained.   |
| 15.) | Ensure whether Statutory compliances are met.  | No  | It was not possible to check if the various Taxes (TDS, VAT, LT) were deducted on payments made as some of the payments made were explained. A check may be maintained on these payments only in the case of Double Entry system of accounting.  |
| 16.) | Whether tax and non tax revenue are collected as per norms. Receipt book is maintained properly and revenue has been taken properly. | Yes | The tax and non-taxes revenue are collected book has been properly maintained.   |



## AUDIT OF BOOK KEEPING

1. Audit of cash Book, Grant Register, Stock Register, EMD Register, Tender Register has been done.
2. Accounting rules are followed during preparation of Book of Accounts however all the book is maintained on single entry system.

Account must be maintained on accrual basis on double entry system as per Madhya Pradesh Municipal accounting manual. (MPMAM). Internal audit system should also be implemented for proper and timely reporting. Annual work plan must be prepared by ULB.

3. Advance Register has been maintained and all advances are properly recorded.
4. Bank reconciliations are not prepared by ULB, further it is not possible to us to prepare BRS because there were no opening balance of any bank as per cash book.
5. Receipt and payments vouchers have been verified and found properly in accordance.
6. No Fund wise Cash Books and Advance register has been maintained.
7. Grant register has been maintained by ULB properly showing details of all grants received and utilized.
8. Fixed Asset Register has been maintained by ULB , but same has not been shown for further verification.

## AUDIT OF FDR

1. FDR is created by Concerned ULB.

## AUDITS OF TENDERS:-

1. Yes, has Tendering procedure has followed for awarding tenders.
2. Comparative online E-tendering procedure is followed except some cases where tender is awarded on received of single tender application.
3. EMD register is maintained
4. No case of bank guarantee is found during the course of audit.
5. We checked on randomly selection word order files to verify that tendering procedures are followed for all bids.





### **AUDITS OF GRANTS AND LOANS:-**

1. Audit of Grant received under different schemes such as Moolbhoot Suvidha, 13<sup>th</sup> Vitta General ayog, 15<sup>th</sup> Vitta General ayog, sadak Marammat and other Scheme wise grant also has been by us.
2. Scheme wise Cash books are not Proper maintained by ULB.
3. Funds are utilized only for the purpose they are received and UCs are also be found.
4. Grant register is updated with respect of Chungi Chattipurti .

### **OTHERS:-**

Statutory compliance are followed by ULB for TDS, Commerical Tax, Labour Tax, Royalty and VAT and there is on discrepancy was found in compliance with statutory rules.

### **COMMENTS TO THE AUDITORS REPORT ON THE BASIS OF AUDIT SCOPE**

#### **AUDIT OF REVENUE:-**

1. Checking of revenue from various sources such as property tax samekit kar, Education cess Interest, Rent and other various funds has been done.
2. Revenue receipts from counterfoil are checked and found proper and in Accordance with applicable rules.
3. All revenue receipts are immediately deposited in the bank account and there was no case found where delay was beyond reasonable period.
4. Entries of cash book are duly checked and found that monthly balances are arrived at. Cash balances has been physically verified by us on the date of audit i.e. 24.12.2021 and found correct.
5. Current year revenue is collected properly on quarterly and monthly target basis. However there are many cases where collection of revenue is weak.
6. No FDR is maintained by Concerned ULB.
7. No Case found where investment made at lesser interest rates.

#### **AUDIT OF EXPENDITURE:-**

1. Checking of expenditure under the entire scheme has been done.
2. Entries of cash book and its related vouchers are checked and discrepancy has been found.
3. Monthly cash balances have been arrived at.
4. Yes funds have been utilized as per prescribed guidelines and specific case has found.
5. Expenditure is verified and is in accordance with applicable guidelines.
6. Expenditures are sanctioned by competent sanctioning authority.
7. No such cases of expenses without approval or sanction have been found.
8. Scheme wise UC's has been verified and tallied with Income and Expenditure account.



**कार्यालय नगर परिषद लिधोरा खास जिला टीकमगढ़ (म.प्र.)**  
**जिला - टीकमगढ़ (म.प्र.)**  
**प्राप्ति एवं भुगतान पत्रक वित्तीय वर्ष :- 01.04.2020 से 31.03.2021**

| प्राप्तियां               | राशि           | भुगतान                            | राशि         |
|---------------------------|----------------|-----------------------------------|--------------|
| <b>प्रारंभिक शेष</b>      |                |                                   |              |
| S.B.I. A/C 53030300302    | 4,91,89,832.20 | अधिकारी कर्मचारी वेतन स्थाई       | 42,06,211.00 |
| S.B.I. A/C 11568144037    | 34,35,640.42   | भविष्य निधि                       | 4,89,561.00  |
| S.B.I. A/C 32183427571    | 60,06,436.00   | एक्स ग्रेसिया राशि                | 50,000.00    |
| S.B.I. A/C 11568144785    | 37,86,111.70   | अवकाश नगदी करण                    | 6,76,750.00  |
| S.B.I. A/C 11568145213    | 21,59,021.29   | परिभाषित पेंशन अंशदान             | 1,47,602.00  |
| S.B.I. A/C 36270540531    | 3,98,64,990.56 | अस्थाई अधिकारी कर्मचारी वेतन      | 34,69,148.00 |
| B.O.B. A/C 38930100009312 | 26,55,039.70   | ई0पी0 एफ0                         | 9,89,653.00  |
| B.O.B. A/C 38930100006622 | 13,16,459.42   | अधिवक्ता मानदेय                   | 7,200.00     |
| C. B. I. A/c 3333639617   | 3,04,648.00    | परिषद / बैठक भत्ता                | 14,160.00    |
| 8049562932                | 1,34,224.84    | विद्युत कर्मचारी अस्थाई           | 1,20,000.00  |
| 8049519704                | 11.64          | सफाई कार्य मस्टर                  | 89,040.00    |
|                           |                | अकस्मित भुगतान                    | 51,475.00    |
| चुंगी                     | 1,36,92,333.00 | ऐरियस                             | 1,07,566.00  |
| यात्रीकर                  | 5,31,000.00    | अग्रिम                            | 10,000.00    |
| निर्यातकर                 | 14,000.00      | विद्युत देयक                      | 22,56,610.00 |
| मुदांकन                   | 2,63,000.00    | डीजल                              | 3,71,801.68  |
| मूलभूत                    | 30,72,000.00   | सफाई कार्य                        | 20,286.00    |
| राज्यवित्त                | 30,35,000.00   | कोविड-19 व्यय                     | 1,38,890.80  |
| सड़क                      | 14,11,000.00   | सार्वजनिक शौचालय मरम्मत           | 1,21,776.00  |
| 15 वॉ वित्त               | 1,31,05,000.00 | वाहन किराया                       | 82,194.00    |
| अंत्येष्टी सहायता         | 1,30,000.00    | शामयाना किराया                    | 21,218.00    |
| निविदा                    | 1,91,000.00    | ऑनलाईन टेण्डर                     | 3,500.00     |
| राशि बापिसी               | 66,517.00      | कम्प्यूटर सामग्री क्रय एवं मरम्मत | 67,948.00    |
| कार्यक्रम नगरोदय          | 50,000.00      | विज्ञापन                          | 11,000.00    |
| भवन निर्माण               | 14,966.00      | निविदा / मुनादी                   | 4,872.00     |
| अन्य                      | 11,56,100.00   | फ्लेक्स / वेनर                    | 1,48,055.24  |
| समेकित कर चालू            | 24,240.00      | मोटर / पम्प मरम्मत                | 2,155.00     |
| समेकित कर बकाया           | 1,31,415.00    | सफाई कर्मचारी वर्दी / सामग्री     | 47,911.84    |
| जलकर चालू                 | 5,560.00       | कार्यालयीन व्यय                   | 25,902.00    |
| जलकर बकाया                | 13,689.00      | अंत्येष्टी सहायता                 | 25,000.00    |
| नामांतरण शुल्क            | 1,72,585.00    | विवाह घर में टीनेन्स कार्य        | 14,376.00    |
| विज्ञापन शुल्क            | 59,800.00      | आफिस फर्नीचर                      | 41,760.00    |
| रोको टोको अर्थ दण्ड       | 2,28,000.00    | सी0सी0टी0व्ही केमरा               | 37,688.00    |
| पानी टैंकर                | 14,650.00      | लेखन कार्य                        | 1,12,652.00  |
| नल कनेक्शन                | 7,350.00       | वाहन मरम्मत                       | 3,61,130.20  |
| मैला टैंकर                | 17,000.00      | वाहन बीमा / फिटनेस                | 82,138.00    |
| अन्य राशि                 | 13,268.00      | कानूनी प्रकरण व्यय                | 12,000.00    |
| तालाब लीज                 | 6,607.00       | सी.सी. रोड निर्माण कार्य          | 22,26,338.74 |



**कार्यालय नगर परिषद लिधोरा खास जिला टीकमगढ़ (म.प्र.)**  
**जिला - टीकमगढ़ (म.प्र.)**  
**प्राप्ति एवं भुगतान पत्रक वित्तीय वर्ष :- 01.04.2020 से 31.03.2021**

| प्राप्तियां                 | राशि           | भुगतान                          | राशि        |
|-----------------------------|----------------|---------------------------------|-------------|
| दुकान किराया                | 33,200.00      | डबलू बी.एम. रोड निर्माण         | 19,940.00   |
| विवाह घर शुल्क              | 15,000.00      | नाली / नाला निर्माण कार्य /     | 5,45,454.48 |
| अर्थ दण्ड                   | 400.00         | पुलिया / रिपटा निर्माण कार्य    | 1,46,022.82 |
| बाजार बैठकी                 | 1,00,000.00    | पेवर्स निर्माण कार्य            | 3,72,691.00 |
| नल कनेक्श विच्छेद           | 120.00         | वाउण्डीवाल निर्माण कार्य        | 6,04,731.00 |
| सूचना का अधिकार             | 2,344.00       | डिवाइडर निर्माण                 | 5,42,563.42 |
| आडिट बसूली                  | 28,852.00      | सामुदायिक भवन निर्माण कार्य     | 1,60,280.95 |
| पेंशन राशि बापसी            | 600.00         | सार्वजनिक शौचालय निर्माण क      | 2,14,661.84 |
| समायोजित राशि               | 50,000.00      | मटेरियल सामग्री                 | 1,55,632.00 |
| भवन प्रमाण पत्र             | 3,800.00       | अन्य निर्माण कार्य              | 28,830.00   |
| समझौता शुल्क                | 1,000.00       | टीन सेड निर्माण                 | 1,03,403.06 |
| प्रमाण पत्र शुल्क           | 1,400.00       | अद्योसंरचना नाला / नाली सी0र    | 1,68,197.00 |
| आवेदन शुल्क                 | 210.00         | वाउण्डीवाल निर्माण कार्य व्यय   | 88,869.00   |
| खता अपडेट                   | 100.00         | आयकर                            | 2,24,983.00 |
| बाजार बैठकी                 | 1,00,000.00    | उपकर                            | 76,793.51   |
| वाउचर नं. 11 दि. 05.01.2021 | 50,000.00      | रायल्टी                         | 3,02,015.00 |
| पी.एम.ए.बाई.                | 1,68,00,000.00 | जी0एस0टी0                       | 1,25,189.00 |
|                             |                | वृत्तिकर                        | 25,000.00   |
|                             |                | कर्मचारी टी0डी0एस0              | 40,352.00   |
| बैंक व्याज                  | 4,03,201.00    | राहत अपदा कोष                   | 21,434.00   |
|                             |                | निविदा / विज्ञप्ति              | 49,464.00   |
|                             |                | सी0ए0 कार्य                     | 1,05,262.00 |
|                             |                | सफाई सामग्री                    | 2,38,391.94 |
|                             |                | जल प्रदाय सामग्री               | 61,886.00   |
|                             |                | अनुपयोगी राशि बापिसी राज्यस्त   | 5,59,560.00 |
|                             |                | हेण्डपम्प मरम्मत                | 17,689.00   |
|                             |                | हेण्डपम्प सामग्री               | 4,84,831.47 |
|                             |                | फिनायल                          | 47,919.80   |
|                             |                | कीटनाशक सामग्री                 | 1,60,694.40 |
|                             |                | पाईप लाईन सामग्री               | 1,69,026.73 |
|                             |                | हुडको ऋण किस्त                  | 4,55,120.00 |
|                             |                | कूलर पंखा मोटर क्रय             | 11,687.68   |
|                             |                | विद्युत सामग्री क्रय            | 6,51,608.64 |
|                             |                | कूलर पंखा मोटर मरम्मत           | 6,595.00    |
|                             |                | स्टेशनरी क्रय                   | 2,875.00    |
|                             |                | फोटो कॉपी                       | 3,656.00    |
|                             |                | वृक्षा रोपण                     | 31,908.00   |
|                             |                | सफाई कार्य                      | 1,53,339.00 |
|                             |                | टेंचिंग ग्राउण्ड कार्य फीकज स्ट | 5,65,754.37 |





**कार्यालय नगर परिषद लिधोरा खास जिला टीकमगढ़ (म.प्र.)**  
**जिला - टीकमगढ़ (म.प्र.)**  
**प्राप्ति एवं भुगतान पत्रक वित्तीय वर्ष :- 01.04.2020 से 31.03.2021**

| प्राप्तियां | राशि | भुगतान                           | राशि           |
|-------------|------|----------------------------------|----------------|
|             |      | स्वच्छता सर्वेक्षण कार्य व्यय    | 2,77,628.68    |
|             |      | अन्य फुटकर व्यय                  | 18,174.00      |
|             |      | द्विप्रविष्टी लेखा प्रणाली       | 41,650.00      |
|             |      | बैलडिंग कार्य                    | 1,06,346.00    |
|             |      | नाली जाल / गाटर                  | 2,33,634.30    |
|             |      | प्रोजेक्टर क्रय                  | 48,540.00      |
|             |      | सी0ए0 ऑडिट                       | 40,600.00      |
|             |      | विवाह घर                         | 1,47,382.00    |
|             |      | अलाब                             | 24,360.00      |
|             |      | यात्रा वाहन                      | 3,210.00       |
|             |      | निर्वाचन कार्य                   | 19,248.50      |
|             |      | नलजल योजना                       | 69,118.10      |
|             |      | बजट                              | 29,000.00      |
|             |      |                                  | 2,54,68,773.19 |
|             |      | स्वच्छ सर्वेक्षण टेचिंग ग्राउण्ड | 3,000.00       |
|             |      | निविदा प्रकाशन                   | 40,149.00      |
|             |      | विज्ञापन                         | 43,380.00      |
|             |      | मुनादी कार्य                     | 12,600.00      |
|             |      | अमानत राशि बापिसी                | 87,120.00      |
|             |      | शामयाना का भुगतान                | 75,078.00      |
|             |      | फ्लेक्स / वेनर                   | 19,557.78      |
|             |      | फोटो कॉपी                        | 21,320.00      |
|             |      | कोविड- 19 व्यय                   | 21,000.00      |
|             |      | दैनिक पेपर न्यूज                 | 8,861.00       |
|             |      | अन्य                             | 4,111.12       |
|             |      | सेनेटाईजर / हेण्ड गिलब्ज         | 16,170.00      |
|             |      | फुटकर निर्माणकार्य रिपेयर        | 2,240.00       |
|             |      | कानूनी प्रकरण                    | 30,000.00      |
|             |      | मोटर / कूलर / पंखा मरम्मत        | 20,470.00      |
|             |      | मिष्ठान वितरण                    | 3,500.00       |
|             |      | अग्रिम राशि                      | 1,50,000.00    |
|             |      | वाहन किराया                      | 69,750.00      |
|             |      | विवाह घर राशि बापसी              | 12,000.00      |
|             |      | महिला दिवस पर वर्दी              | 2,960.00       |
|             |      | आयकर                             | 200.00         |
|             |      | जनगणना व्यय                      | 4,808.50       |
|             |      | निर्वाचन क्रय                    | 2,000.00       |
|             |      | बैलडिंग कार्य                    | 1,821.00       |
|             |      | राशि स्थानांतरण                  | 4,64,703.48    |
|             |      |                                  | 11,16,799.88   |



कार्यालय नगर परिषद लिधोरा खास जिला टीकमगढ़ (म.प्र.)  
जिला - टीकमगढ़ (म.प्र.)  
प्राप्ति एवं भुगतान पत्रक वित्तीय वर्ष :- 01.04.2020 से 31.03.2021

| प्राप्तियां | राशि            | भुगतान  | राशि            |
|-------------|-----------------|---|-----------------|
|             |                 | पत्र क. बैंक खाता / 2020 / 4546 सागर दिनांक 22.12.2020 युक्तिकरण के तहत अनुपयोगी खाता बंद किया गया उक्त खाते की राशि राज्य स्तर पर खोले गये भा. स्टेट बैंक इंडिया के खाता क.39877286776 में जमा की गई | 22,13,289.29    |
|             |                 | पी.एम.ए.बाई. हितग्राही का भुगतान  | 4,04,15,000.00  |
|             |                 | अंशदान राशि बापिस   | 1,360.00        |
|             |                 | हितग्राही भुगतान शौचालय निर्माण   | 30,600.00       |
|             |                 | श्रीमान कार्यपालन यंत्री जिला पंचायत टीकमगढ़ के नामे ड्राफ्ट क0 084223 दिनांक 04.07.2020 के द्वारा संपूर्ण राशि बापिस की गई उक्त खाता बंद किया गया ।  | 3,08,037.00     |
|             |                 | बैंक चार्ज  | 1,581.42        |
|             |                 | अंतिम शेष   |                 |
|             |                 | S.B.I. A/C 53030300302  | 6,39,98,121.01  |
|             |                 | S.B.I. A/C 11568144037  | 45,51,163.02    |
|             |                 | S.B.I. A/C 11568144785  | 89,84,486.70    |
|             |                 | S.B.I. A/C 36270540531  | 1,62,99,990.56  |
|             |                 | B.O.B. A/C 38930100009312   | 4,79,520.70     |
|             | 16,38,68,722.77 |   | 16,38,68,722.77 |

As per our report of even date attached

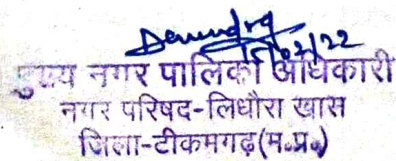
For G R K & CO.  
Chartered Accountants

  
ATUL KUMAR SHARMA  
(Partner)

FRN :- 017874N

M. No. :- 439128

UDIN :- 22439128AAAADE1173

  
मुख्य नगर पालिका अधिकारी  
नगर परिषद-लिधोरा खास  
जिला-टीकमगढ़(म.प्र.)

Place : Tikamgarh  
Date : 25-01-2022



कार्यालय नगर परिषद लिधोरा खास जिला टीकमगढ़ (म.प्र.)

जिला - टीकमगढ़ (म.प्र.)

आय एवं व्यय पत्रक वित्तीय वर्ष :- 01.04.2020 से 31.03.2021

| Expenses                          | राशि         | Income              | राशि           |
|-----------------------------------|--------------|---------------------|----------------|
| अधिकारी कर्मचारी वेतन स्थाई       | 42,06,211.00 | चुंगी               | 1,36,92,333.00 |
| भविष्य निधि                       | 4,89,561.00  | यात्रीकर            | 5,31,000.00    |
| एक्स ग्रेसिया राशि                | 50,000.00    | निर्यातकर           | 14,000.00      |
| अवकाश नगदी करण                    | 6,76,750.00  | मुदाकन              | 2,63,000.00    |
| परिभाषित पेंशन अंशदान             | 1,47,602.00  | मूलभूत              | 30,72,000.00   |
| अस्थाई अधिकारी कर्मचारी वेतन      | 34,69,148.00 | राज्यवित्त          | 30,35,000.00   |
| ई0पी0 एफ0                         | 9,89,653.00  | सड़क                | 14,11,000.00   |
| अधिवक्ता मानदेय                   | 7,200.00     | 15 वॉ वित्त         | 1,31,05,000.00 |
| परिषद / बैठक भत्ता                | 14,160.00    | अंत्येष्टी सहायता   | 1,30,000.00    |
| विद्युत कर्मचारी अस्थाई           | 1,20,000.00  | निविदा              | 1,91,000.00    |
| सफाई कार्य मस्टर                  | 89,040.00    | राशि बापिसी         | 66,517.00      |
| अकस्मित भुगतान                    | 51,475.00    | कार्यक्रम नगरोदय    | 50,000.00      |
| ऐरियस                             | 1,07,566.00  | भवन निर्माण         | 14,966.00      |
| अग्रिम                            | 10,000.00    | अन्य                | 11,56,100.00   |
| विद्युत देयक                      | 22,56,610.00 | समेकित कर चालू      | 24,240.00      |
| डीजल                              | 3,71,801.68  | समेकित कर बकाया     | 1,31,415.00    |
| सफाई कार्य                        | 20,286.00    | जलकर चालू           | 5,560.00       |
| कोविड-19 व्यय                     | 1,38,890.80  | जलकर बकाया          | 13,689.00      |
| सार्वजनिक शौचालय मरम्मत           | 1,21,776.00  | नामांतरण शुल्क      | 1,72,585.00    |
| वाहन किराया                       | 82,194.00    | विज्ञापन शुल्क      | 59,800.00      |
| शामयाना किराया                    | 21,218.00    | रोको टोको अर्थ दण्ड | 2,28,000.00    |
| ऑनलाईन टेण्डर                     | 3,500.00     | पानी टैंकर          | 14,650.00      |
| कम्प्यूटर सामग्री क्रय एवं मरम्मत | 67,948.00    | नल कनेक्श           | 7,350.00       |
| विज्ञापन                          | 11,000.00    | मैला टैंकर          | 17,000.00      |
| निविदा / मुनादी                   | 4,872.00     | अन्य राशि           | 13,268.00      |
| फ्लेक्स / वेनर                    | 1,48,055.24  | तालाब लीज           | 6,607.00       |
| मोटर / पम्प मरम्मत                | 2,155.00     | दुकान किराया        | 33,200.00      |
| सफाई कर्मचारी बर्दी / सामग्री     | 47,911.84    | विवाह घर शुल्क      | 15,000.00      |
| कार्यालयीन व्यय                   | 25,902.00    | अर्थ दण्ड           | 400.00         |
| अंत्येष्टी सहायता                 | 25,000.00    | बाजार बैठकी         | 1,00,000.00    |
| विवाह घर मेंटीनेन्स कार्य         | 14,376.00    | नल कनेक्श विच्छेद   | 120.00         |
| आफिस फर्नीचर                      | 41,760.00    | सूचना का अधिकार     | 2,344.00       |
| सी0सी0टी0व्ही केमरा               | 37,688.00    | आडिट बसूली          | 28,852.00      |
| लेखन कार्य                        | 1,12,652.00  | पेंशन राशि बापसी    | 600.00         |
| वाहन मरम्मत                       | 3,61,130.20  | समायोजित राशि       | 50,000.00      |
| वाहन बीमा / फिटनेस                | 82,138.00    | भवन प्रमाण पत्र     | 3,800.00       |
| कानूनी प्रकरण व्यय                | 12,000.00    | समझौता शुल्क        | 1,000.00       |
| सी.सी. रोड निर्माण कार्य          | 22,26,338.74 | प्रमाण पत्र शुल्क   | 1,400.00       |
| डबलू बी.एम. रोड निर्माण           | 19,940.00    | आवेदन शुल्क         | 210.00         |





**कार्यालय नगर परिषद लिधोरा खास जिला टीकमगढ़ (म.प्र.)**  
**जिला – टीकमगढ़ (म.प्र.)**  
**आय एवं व्यय पत्रक वित्तीय वर्ष :- 01.04.2020 से 31.03.2021**

| Expenses                                       | राशि        | Income                                    | राशि           |
|--|-------------|---|----------------|
| नाली / नाला निर्माण कार्य / फीडर चैनल          | 5,45,454.48 | खता अपडेट                                 | 100.00         |
| पुलिया / रिपटा निर्माण कार्य                   | 1,46,022.82 | बाजार बैठकी                               | 1,00,000.00    |
| पेवर्स निर्माण कार्य                           | 3,72,691.00 | वाउचर नं. 11 दि. 05.01.2021 की राशि बापसी | 50,000.00      |
| वाउण्डीवाल निर्माण कार्य                       | 6,04,731.00 | पी.एम.ए.बाई.                              | 1,68,00,000.00 |
| डिवाईडर निर्माण                                | 5,42,563.42 |   | 5,46,13,106.00 |
| सामुदायिक भवन निर्माण कार्य                    | 1,60,280.95 |   |                |
| सार्वजनिक शौचालय निर्माण कार्य                 | 2,14,661.84 | बैंक व्याज                                | 4,03,201.00    |
| मटेरियल सामग्री                                | 1,55,632.00 |   |                |
| अन्य निर्माण कार्य                             | 28,830.00   |   |                |
| टीन सेड निर्माण                                | 1,03,403.06 |   |                |
| अद्योसंरचना नाला/नाली सी0सी0 निर्माण प्रथम     | 1,68,197.00 |   |                |
| वाउण्डीवाल निर्माण कार्य व्यय                  | 88,869.00   |   |                |
| आयकर   | 2,24,983.00 |   |                |
| उपकर   | 76,793.51   |   |                |
| रायल्टी  | 3,02,015.00 |   |                |
| जी0एस0टी0                                      | 1,25,189.00 |   |                |
| वृत्तिकर                                       | 25,000.00   |   |                |
| कर्मचारी टी0डी0एस0                             | 40,352.00   |   |                |
| राहत अपदा कोष                                  | 21,434.00   |   |                |
| निविदा / विज्ञप्ति                             | 49,464.00   |   |                |
| सी0ए0 कार्य                                    | 1,05,262.00 |   |                |
| सफाई सामग्री                                   | 2,38,391.94 |   |                |
| जल प्रदाय सामग्री                              | 61,886.00   |   |                |
| अनुपयोगी राशि बापसी राज्यस्तरीय खाते में की गई | 5,59,560.00 |   |                |
| हेण्डपम्प मरम्मत                               | 17,689.00   |   |                |
| हेण्डपम्प सामग्री                              | 4,84,831.47 |   |                |
| फिनायल   | 47,919.80   |   |                |
| कीटनाशक सामग्री                                | 1,60,694.40 |   |                |
| पाईप लाईन सामग्री                              | 1,69,026.73 |   |                |
| हुडको ऋण किस्त                                 | 4,55,120.00 |   |                |
| कूलर पंखा मोटर क्रय                            | 11,687.68   |   |                |
| विद्युत सामग्री क्रय                           | 6,51,608.64 |   |                |
| कूलर पंखा मोटर मरम्मत                          | 6,595.00    |   |                |
| स्टेशनरी क्रय                                  | 2,875.00    |   |                |
| फोटो कॉपी                                      | 3,656.00    |   |                |
| वृक्षा रोपण                                    | 31,908.00   |   |                |





कार्यालय नगर परिषद लिधोरा खास जिला टीकमगढ़ (म.प्र.)  
जिला - टीकमगढ़ (म.प्र.)

आय एवं व्यय पत्रक वित्तीय वर्ष :- 01.04.2020 से 31.03.2021

| Expenses                          | राशि        | Income         | राशि |
|-----------------------------------|-------------|----------------|------|
| सफाई कार्य                        | 1,53,339.00 |                |      |
| टेंचिंग ग्राउण्ड कार्य फीकज स्लज  | 5,65,754.37 |                |      |
| स्वच्छता सर्वेक्षण कार्य व्यय     | 2,77,628.68 |                |      |
| अन्य फुटकर व्यय                   | 18,174.00   |                |      |
| द्विप्रविष्टी लेखा प्रणाली        | 41,650.00   |                |      |
| बैलडिंग कार्य                     | 1,06,346.00 |                |      |
| नाली जाल / गाटर                   | 2,33,634.30 |                |      |
| प्रोजेक्टर क्रय                   | 48,540.00   |                |      |
| सी0ए0 ऑडिट                        | 40,600.00   |                |      |
| विवाह घर                          | 1,47,382.00 |                |      |
| अलाब                              | 24,360.00   |                |      |
| यात्रा वाहन                       | 3,210.00    |                |      |
| निर्वाचन कार्य                    | 19,248.50   |                |      |
| नलजल योजना                        | 69,118.10   |                |      |
| बजट                               | 29,000.00   | 2,54,68,773.19 |      |
| स्वच्छ सर्वेक्षण टेंचिंग ग्राउण्ड | 3,000.00    |                |      |
| निविदा प्रकाशन                    | 40,149.00   |                |      |
| विज्ञापन                          | 43,380.00   |                |      |
| मुनादी कार्य                      | 12,600.00   |                |      |
| अमानत राशि बापिसी                 | 87,120.00   |                |      |
| शामयाना का भुगतान                 | 75,078.00   |                |      |
| फ्लेक्स / वेनर                    | 19,557.78   |                |      |
| फोटो कॉपी                         | 21,320.00   |                |      |
| कोविड- 19 व्यय                    | 21,000.00   |                |      |
| दैनिक पेपर न्यूज                  | 8,861.00    |                |      |
| अन्य                              | 4,111.12    |                |      |
| सेनेटाईजर / हेण्ड गिलब्ज          | 16,170.00   |                |      |
| फुटकर निर्माणकार्य रिपेयर         | 2,240.00    |                |      |
| कानूनी प्रकरण                     | 30,000.00   |                |      |
| मोटर / कूलर / पंखा मरम्मत         | 20,470.00   |                |      |
| मिष्ठान वितरण                     | 3,500.00    |                |      |
| अग्रिम राशि                       | 1,50,000.00 |                |      |
| वाहन किराया                       | 69,750.00   |                |      |
| विवाह घर राशि बापसी               | 12,000.00   |                |      |
| महिला दिवस पर वर्दी               | 2,960.00    |                |      |
| आयकर                              | 200.00      |                |      |
| जनगणना व्यय                       | 4,808.50    |                |      |
| निर्वाचन क्रय                     | 2,000.00    |                |      |





कार्यालय नगर परिषद लिधोरा खास जिला टीकमगढ़ (म.प्र.)  
जिला - टीकमगढ़ (म.प्र.)

आय एवं व्यय पत्रक वित्तीय वर्ष :- 01.04.2020 से 31.03.2021

| Expenses   | राशि            | Income | राशि           |
|--|-----------------|--------|----------------|
| बैलिंग कार्य   | 1,821.00        |        |                |
| राशि स्थानांतरण  | 4,64,703.48     |        |                |
| पत्र क. बैंक खाता / 2020 / 4546 सागर<br>दिनांक 22.12.2020 युक्तिकरण के<br>तहत अनुपयोगी खाता बंद किया गया उक्त खाते<br>की राशि राज्य स्तर पर खोले गये भा.स्टेट बैंक<br>इंडिया के खाता क.39877286776 में जमा की गई | 22,13,289.29    |        |                |
| पी.एम.ए.बाई. हितग्राही का भुगतान   | 4,04,15,000.00  |        |                |
| अंशदान राशि बापिस  | 1,360.00        |        |                |
| हितग्राही भुगतान शौचालय निर्माण  | 30,600.00       |        |                |
| श्रीमान कार्यपालन यंत्री जिला पंचायत टीकमगढ़<br>के नामे ड्राफ्ट क0 084223 दिनांक 04.07.2020 के<br>द्वारा संपूर्ण राशि बापिस की गई उक्त खाता बंद<br>किया गया ।  | 3,08,037.00     |        |                |
| बैंक चार्ज   | 1,581.42        |        |                |
| Deficit /Surplus   | -1,45,39,133.78 |        |                |
|  | 5,50,16,307.00  |        | 5,50,16,307.00 |

As per our report of even date attached

For G R K & Co.  
Chartered Accountants

ATUL KUMAR SHARMA  
(Partner)

FRN : - 017874N

M. No. : - 439128

UDIN : - 22439128AAAADE1173

मुख्य नगर पालिका जिला टीकमगढ़  
नगर परिषद-लिधोरा खास  
जिला-टीकमगढ़(म.प्र.)

Place : Tikamgarh

Date : 25-01-2022



कार्यालय नगर परिषद लिधोरा खास जिला टीकमगढ़ (म.प्र.)  
जिला - टीकमगढ़ (म.प्र.)

तुलन पत्रक वित्तीय वर्ष :- 01.04.2020 से 31.03.2021

| LAIBILITIES         |                 | राशि           | ASSETS                    | राशि           |
|---------------------|-----------------|----------------|---------------------------|----------------|
| <b>CAPITAL FUND</b> |                 |                |                           |                |
| Opening Balance     | 10,88,52,415.77 |                |                           |                |
| Add : - Surplus     | -1,45,39,133.78 | 9,43,13,281.99 | <b>BANK BALANCES</b>      |                |
|                     |                 |                | S.B.I. A/C 53030300302    | 6,39,98,121.01 |
|                     |                 |                | S.B.I. A/C 11568144037    | 45,51,163.02   |
|                     |                 |                | S.B.I. A/C 11568144785    | 89,84,486.70   |
|                     |                 |                | S.B.I. A/C 36270540531    | 1,62,99,990.56 |
|                     |                 |                | B.O.B. A/C 38930100009312 | 4,79,520.70    |
|                     |                 | 9,43,13,281.99 |                           | 9,43,13,281.99 |

As per our report of even date attached

For G R K & CO.

Chartered Accountants



ATUL KUMAR SHARMA

(Partner)

FRN : - 017874N

M. No. : - 439128

UDIN : - 22439128AAAADE1173

*Demanded*  
15/01/22  
मुख्य नगर पालिका अधिकारी  
नगर परिषद-लिधोरा खास  
जिला-टीकमगढ़(म.प्र.)

Place : Tikamgarh

Date : 25-01-2022



कार्यालय नगर परिषद लिधोरा खास जिला टीकमगढ़ (म.प्र.)

जिला - टीकमगढ़ (म.प्र.)

बैंक समाशोधन विवरण

| क्र. | नाम                 | खाता क्रमांक   | बैंक बैलेंस 31.03.2021 | कैश बुक बैलेंस 31.03.2021 | अन्तर की राशि |
|------|---------------------|----------------|------------------------|---------------------------|---------------|
| 1    | STATE BANK OF INDIA | 53030300302    | 6,39,98,121.01         | 6,39,98,121.01            | -             |
| 2    | STATE BANK OF INDIA | 11568144037    | 45,51,163.02           | 45,51,163.02              | -             |
| 3    | STATE BANK OF INDIA | 11568144785    | 89,84,486.70           | 89,84,486.70              | -             |
| 4    | STATE BANK OF INDIA | 36270540531    | 1,62,99,990.56         | 1,62,99,990.56            | -             |
| 5    | BANK OF BARODA      | 38930100009312 | 4,79,520.70            | 4,79,520.70               | -             |
|      | Total               |                | 9,43,13,281.99         | 9,43,13,281.99            | -             |





**कार्यालय नगर परिषद लिधोरा खास जिला टीकमगढ़ (म.प्र.)**  
**जिला - टीकमगढ़ (म.प्र.)**

Cash Flow Statement as on at 31<sup>st</sup> March 2021

| S.No | Particulars  | 2020-21          |
|------|--|------------------|
| A.   | <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                                     |                  |
|      | Net Profit/(loss) before Taxation, Extra Ordinary Items and Prior Period Items | (1,45,39,133.78) |
|      | Adjustment For:  |                  |
|      | Interest Expenses  | 1,581.42         |
|      | Intrest Income   | (4,03,201.00)    |
|      | Taxes  | 4,92,317.51      |
|      | Operating Profit Before Working Capital changes                                | (1,44,48,435.85) |
|      | Changes In Working Capital   |                  |
|      | Add: Decrease in Current Assets & Increase in Current Liability                |                  |
|      | Less: Increase in Current Assets & Decrease in Current Liability               |                  |
|      | Cash Flow Before Tax & Extraordinary Items                                     | -                |
|      | Less: Taxes  | (4,92,317.51)    |
|      | Net Cash From Operating Activities   | (1,49,40,753.36) |
| B.   | <b>CASH FLOW FROM INVESTING ACTIVITIES</b>                                     |                  |
|      | Purchase of Fixed Assets   | -                |
|      | Interest Income  | 4,03,201.00      |
|      | Net Cash From Investing Activities   | 4,03,201.00      |
| C.   | <b>CASH FLOW FROM FINANCING ACTIVITIES</b>                                     |                  |
|      | Interest Expenses  | (1,581.42)       |
|      | Net Cash Flow From Financing Activities  | (1,581.42)       |
|      | Net Decrease In Cash & Cash Equivalents  | (1,45,39,133.78) |
|      | Add: Opening Cash & Cash Equivalent  | 10,88,52,415.77  |
|      | Closing Cash & Cash Equivalent   | 9,43,13,281.99   |

