

AUDIT REPORT
For the Financial Year
F.Y. 2020-21

Of

NAGAR PARISHAD - TEONTHAR
DISTRICT - REWA (M.P.)

Audited By
Pranay K Saxena & Co.
Chartered Accountants

PRANAY K SAXENA & COMPANY

CHARTERED ACCOUNTANTS

Mob : +919713420677; +917828264242

Email : ca.kkb1989@gmail.com, pks2577@gmail.com



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. 2020-21

Dear Sir/Madam,

We have audited the cash book and relevant records for the year 2020-21 of Teonthar Nagar Parishad.

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

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

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

Disclaimer

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

Place: Bhopal

Date: 29/09/2021

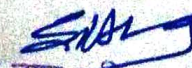
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For Pranay K Saxena & Co.
Chartered Accountants
FRN - 021731C



Anjan Baranwal (Partner)
M No 433189


मुख्य नगर पालिका अधिकारी
नगर परिषद त्योंथर
जिला-रीवा (म०प्र०)

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

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For Pranay K Saxena & Co.


Chartered Accountants

FRN 021731C



Kundan Baranwal (Partner)

M No 433189


मुख्य नगर पालिका अधिकारी
नगर परिषद त्योंथर
जिला-रीवा (मध्य प्रदेश)



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 2020-21 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, samekit kar, shop rent and water tax respectively:-

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

सम्पत्तिकर / समेकितकर के बड़े बकाया दारों की सूची					
क्रमांक	वार्ड	नाम	पिता का नाम	सम्पत्तिकर	समेकित कर
१	३	जगदीश प्रसाद गुप्ता	स्व. राम लाल गुप्ता	25,632.00	2,880.00
२	३	कल्लू प्रसाद गुप्ता	स्व. प्रयाग दीन गुप्ता	21,744.00	2,880.00
३	३	कैलाश गुप्ता	राम शिवा गुप्ता	12,456.00	2,880.00
४	३	शिव गायत्री	बाबू लाल	16,080.00	2,880.00
५	६	विष्णु प्रसाद गुप्ता	स्व. सुन्दर लाल गुप्ता	14,832.00	2,880.00
६	६	चिरेन्द्र सिंह	शिवशंकर सिंह	24,456.00	2,880.00
७	६	प्रेम चन्द्र	छोटे लाल गुप्ता	18,024.00	2,880.00
८	६	मिथिलेश कुमार पाण्डेय	रामचन्द्र पाण्डेय	16,320.00	2,880.00
९	६	बालकृष्ण गुप्ता	श्री रामजी गुप्ता	37,872.00	2,880.00
१०	६	राफ़ेश चन्द्र गुप्ता	रामजी गुप्ता	39,872.00	2,880.00
११	६	सुरेश चन्द्र गुप्ता	रामजी गुप्ता	37,872.00	2,880.00
१२	६	राधेश्याम गुप्ता	रामसिरोमणि गुप्ता	16,944.00	2,880.00
१३	१३	मोहन लाल गुप्ता	कुंज लाल गुप्ता	21,744.00	2,880.00
१४	१३	राम बिहारी	कुन्ज लाल	21,744.00	2,880.00
१५	१३	दूधनाथ विष्णुकर्मा	विन्ना प्रसाद	13,032.00	2,880.00
१६	१३	अरविन्द कुमार पाण्डेय	राम मिलन पाण्डेय	11,640.00	2,880.00
१७	१३	अशोक मिश्रा	काशी प्रसाद मिश्रा	16,372.00	2,880.00
१८	१३	मिठाई लाल गुप्ता	रामसंजीवन	43,560.00	2,880.00
१९	१३	नगीना सिंह	स्व. चन्द्रमा सिंह	21,744.00	2,880.00
२०	१३	निरंकर सिंह	गणपत सिंह	15,552.00	2,880.00

- As explained, no FDR exist in the possession of Nagar Parishad.
- 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.
- 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.
- 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

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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 except payment shown under the head "एक निकाय एक खाता अर्ध. भुगतान" amounting to Rs 10050801.1/- for which ULB explained that the amount transferred to other bank accounts of ULB to reduce the number of bank accounts of ULB but on receipt side under the same head Rs 8693489.84/- is shown. Ideally both are contra entries so the amount must remain same.
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. However, in some of the instances delay in deposition of TDS were observed. Some of the sample cases is reported below :

S.No	Month	Due Date of Deposition	Actual Date of Deposition	Amount	No of days delay
1	May - 20	07/06/2020	10/06/2020	24661.00	3 days
2	Sep - 20	07/10/2020	20/10/2020	78520.00	13 days

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


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नगर परिषद ज्योथर
महाराष्ट्र (महाराष्ट्र)






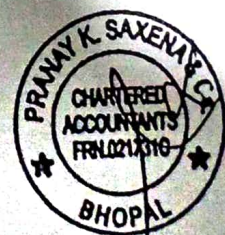
respect to application of ESIC Act which in turn will involve huge penalties under respective act.

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 the 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.
7. No such 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 was 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 was 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.
9. Details regarding temporary advances were not provided to us by the ULB and hence we cannot comment on the same.

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.


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2. As stated in the point no 1 above, all the required books are not maintained as per accounting rules applicable to the Urban Local Bodies, so it was not possible for us to verify the same.
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.

S NO	NAM E	ACCOUNT NUMBER	Balance as on 31-03-2021
1	SBI	63002975024	44,650,626.60
2	PNB	*876002100002642	6,780.42
3	PNB	*876002100002633	22,926,006.12
4	PNB	*876002100003322	26,682,909.34
5	UBI	*467601010024004	93,462.86
6	UBI	*467602010001534	2,216,716.00
		Total Balance as per Bank Book	96,576,501.34
		Total Balance as per Cash Book	96,576,619.34

5. Grant register were not provided to us for verification during visit, so we cannot comment & verify receipt & utilization 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.

[Signature]
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नगर परिषद त्योंथर
जिला-रीवा (म०प्र०)





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.

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.

V. Audit of Tenders/Bids

1. No tenders and Bids related documents were provided, so we cannot comment on procedures of tenders/bids.
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. No tenders and Bids related documents were provided, so we cannot comment & verify the receipts of tender fees/bid processing fees / performance guarantee. 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 the 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.


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मिना रोड (मठमठ)



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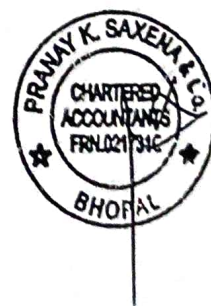
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2. Grant register is not maintained by the ULB. Therefore we cannot verify the Grants received from state government with the grant register and ensuring its proper utilization.
3. As per information provided by the ULB and according to our verification, ULB has accorded loan from HUDCO. As informed to us, loan repayment has been timely made at each quarterly. However, in the absence of loan statement we are unable to bifurcate interest & principal from the total repayment, total of Rs 25,68,682.00 was paid to HUDCO during the F.Y. 2020-21 which is reported in the receipt & payment account. There was also no document or information provided to verify whether the assets created out of the loan has generated the desired revenue or not.
4. However, diversion of funds cannot be ruled out due to improper maintenance of grant funds and non-adherence to guidelines related to opening of a designated bank account for each grant. Possibilities cannot be ruled out for situations wherein same bank account may be used for regular transactions of administration of ULB like salary and other administrative expense. It is strongly suggested to maintain the spirit of financial propriety that separate bank account should be maintained for each fund and monitored separately while regular expense of ULB should be paid through bank account for such purpose. Hence, diversion of fund cannot be rolled out.


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

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

List of books of accounts maintained.

- 1) Main Cash Book & Subsidiary Cash book of revenue department.
- 2) Cheque Register/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 31/03/2021

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 not 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 prepare Budget and statement of receipt and *payment, which shall be regarded as the final document on which we express our opinion.

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

For: Pranay K Saxena & Co
Chartered Accountants

CA Kundan Baranwal (Partner)
M No 433189




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मिला रोडा (म.प्र.)

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Name of ULB

: Nagar Parishad, Teonthar, Dist - Rewa

Name of Auditor

: Pranay K Saxena & Company, Chartered Accountants

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 utilization certificate.	Grant register has not been maintained by ULB.	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	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	Please refer Point no VI to our main audit report.	Grant register should be maintained to track diversion of funds.

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	expenditure and from one scheme /project to another.	receipts to revenue expenditure. However there may be chance of diversion of funds and its misappropriation.		
8	Any Other			
(a)	Percentage of revenue expenditure (Establishment, salary, Operation & Maintenance) with respect to revenue receipts (Tax & Non Tax).	Total Revenue Expenditure - Rs 16294701.56 Total Revenue Receipts - Rs 1249757.00 % of Revenue Expenditure: $\frac{16294701.56}{1249757} * 100\% = 1303.83\%$	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 = 54512913.06 Capital Expenditure = 85920.00 % of Capital expenditure - $\frac{85920}{54512913.06} * 100 = 0.16\%$	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 (Partner)
 M No 433189

UDIN - 21433189AAAADT9154HOPAL



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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 2021 a sum of Rs 8.66 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 01/04/2020	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
SampattiKar	2.82	0.117	2.703	2	1.17	0.83	3.533
SamekitKar	3.17	0.987	2.183	2.08	0.98	1.1	3.283
Shiksha Upkar	0.08	0.12	-0.04	0.5	0.12	0.38	0.34
NagariyaVikasUpkar	0.89	0.1	0.79	0.5	0.1	0.4	1.19
Jalkar	0.12	0.46	-0.34	0.85	0.46	0.39	0.05
Bhaven Bhumi Rent		0	0		0	0	0
Other Tax	1.15	0.84	0.31	1	1.04	-0.04	0.27
Total	8.23	2.624	5.606	6.93	3.87	3.06	8.666
Total Un-Recovered amount							8.666

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



NAGAR PARISAD TEONTNAR; DISTRICT - REWA
RECEIPT & PAYMENT ACCOUNTS
FOR THE FINANCIAL YEAR 2020-21

RECEIPT	AMOUNT	PAYMENT	AMOUNT
प्रारंभिक शेष	4,85,34,726.66		
सम्पत्ति कर	1,21,223.00	वेतन	93,96,871.00
सामेकित कर	1,03,560.00	एरियर्स	1,70,549.00
जलकर बकाया	44,078.00	पारिभाषित पेंशन	9,57,916.00
विकास उपकर	12,613.00	सत्कार भत्ता	28,081.00
शिक्षा उपकर	11,698.00	यात्रा भत्ता	29,659.00
बाजार शुल्क	52,712.00	सामान्य भविष्य निधि	1,08,320.00
सामुदायिक भवन किराया	37,000.00	स्थायी कर्मियों का वेतन	5,34,336.00
शुलभ शौचालय प्राप्ति	6,120.00	दैनिक कर्मियों का वेतन	10,79,098.00
नविन नल कनेक्शन	35,560.00	सफाई कर्मियों का वेतन	8,26,997.00
टैकर बुकिंग	35,700.00	इ पी फ कटौती भविष्यनिधि	4,72,318.00
ऑडिट आक्छेप	15,778.00	कर्मचारियों के वृत्तकर कटौती की राशि का भुगतान	1,40,908.00
आवेदन प्रतिलिपि	3,790.00		
सूचना का अधिकार अधिनियम	648.00	डीजल	3,39,417.00
निविदा प्रपत्र	9,000.00	फायर मैन आग रोधक कपड़ा का भुगतान	44,690.00
		समाचार पत्र का भुगतान किया गया	6,568.00
		अंकेक्षण कार्य	35,000.00
ब्याज	7,60,277.00	स्टेशनरी	1,13,024.00
		वाहन पंचर / हवा	4,540.00
प्रधानमंत्री आवास योजना	2,18,00,000.00	विज्ञापन	27,500.00
सडक मरम्मत	18,51,000.00	कम्प्यूटर मरम्मत/ फोटोकापी टोनर	1,23,135.20
राज्यवित्त	39,85,000.00	फ्लेक्स डिजाइन	1,02,144.00
मूलभूत	40,38,000.00	टीडीएस का भुगतान	5,94,829.00
विविध मद प्राप्त किया	4,97,165.00	आईडिया नेट रिचार्ज	13,675.00
मुद्रांक शुल्कअनुदान	1,95,000.00	उपकर का भुगतान	2,13,612.00
मुख्यमंत्री शहरी पेयजल योजना	3,30,46,000.00	नाली मरम्मत	21,369.00
चुगीक्षतिपूर्ति	1,76,69,000.00	टेन्ट सामग्री	5,260.00
यात्री कर	1,52,000.00	ट्रैक्टर मरम्मत	10,368.00
15वां वित्त	2,19,44,000.00	लीगल एवं प्रोफेशनल फीस	1,75,228.00
		डीएससी का भुगतान	5,000.00
जमा अमानत	23,421.00	भोजन/चाय/नास्ता एवं स्वल्पाहार का भुगतान	34,230.00
		बैंक प्रभार	3,315.36
ट्रांसफर एंटीज बैंक	49,50,000.00	अधिवक्ता	62,000.00
		विविध	8,900.00
एक निकाय एक खाता अर्ध. भुगतान	86,93,489.84	2020-2021 के बजट का भुगतान	27,000.00
ट्रांसफर एंटीज बैंक		कार्यालय वेबसाइट का भुगतान	44,100.00

मुख्य नगर पारिसद अधिकारी

नगर पारिसद, रीवा

(सह-उप-निर्देशक)



01.01.2020 की संचित वर्ग राशि की
अन्तर की राशि

796.00	प्रोजेक्टर किराया का भुगतान	24,000.00
	नेगलेट का भुगतान	45,262.00
	सीसीटीवी कैमरा सुधार/मरम्मत का भुगतान	32,694.00
	फाईल वाहने हस्त कपड़े का भुगतान	6,900.00
	जी रा टी का भुगतान	1,39,301.00
	निर्वाचन व्यय	30,187.00
	वाहन किराया	2,56,400.00
	रवच्छ भारत सर्वेक्षण के तहत एनजीओ का भुगतान	2,56,282.00
	स्वास्थ्य सागरी का भुगतान	15,67,562.00
	स्लैब निर्माण का भुगतान	36,065.00
	निर्माण सागरी	4,91,005.00
	डब्लू सड़क निर्माण	2,01,269.00
	अलाव लकड़ी	1,10,649.00
	कचरा वाहन सर्विसिंग	94,555.00
	बोर निकलवाई	25,200.00
	विद्युत प्रवाह	36,63,040.00
	जल शुद्धीकरण सागरी	1,74,323.00
	नाली निर्माण	1,03,422.00
	हैण्डपम्पमरम्मत मस्टर	3,72,131.50
	फायर मरम्मत	1,54,428.00
	जलप्रदाय सागरी	4,54,425.00
	मोटर मरम्मत	46,407.00
	विद्युत सामग्री	3,47,019.00
	रोड निर्माण	87,443.00
	जेसीवी किराया	5,11,406.00
	अनुग्रह राशि - कफन दफन	25,000.00
	मुख्यमंत्री पेयजल	1,02,57,477.00
	मुख्यमंत्री शहरी अधोसंरचना के द्वितीय चरण पीसीसी सड़क का भुगतान	9,12,305.00
	प्रधानमंत्री आवास योजना	1,76,00,000.00
	कटीला तार का भुगतान	1,81,144.00
	सामुदायिक भवन के प्रथम चल देयक का भुगतान	4,59,734.00
	ट्रांसफर एंटीज बैंक	48,00,000.00
	अमानत	1,20,340.00
	हुडको त्रुटि रिटन	25,68,682.00
	एक निकाय एक खाता अर्ब. भुगतान	1,00,50,801.10
	Fixed Assets	
	फर्नीचर और फिटिंग	37,790.00
	ऑफिस कूलर अलगायी कय	48,130.00

मुख्य नगर पालिका अधिकारी

नगर सचिव कार्यालय
बोर्ड (सं०२०)



		बैंक जमा शेष (As per Cash Book)	9,65,76,619.34
TOTAL	16,86,29,355.50	TOTAL	16,86,29,355.50

For : Nagar Parishad Teonthar

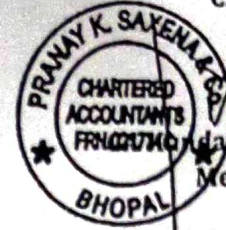
CMO

Date : 29/09/2021

Place : Bhopal

UDIN - 21433189AAAADT9159

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



An Baranwal (Partner)
Membership No 433189

मुख्य नगर पालिका अधिकारी
नगर परिषद त्योंथर
जिला-रीवा (म०प्र०)


Nagar Parishad Teonthar Dist Rewa M P
Bank Reconciliation as on 31.03.2021

कैशबुक के अनुसार अंतिम शेष

9,65,76,619.34

बैंक ओर कैशबुक में वर्ष प्रारम्भ में अंतर की राशि

बैंक पासबुक की दिनांक	बैंक का नाम	बैंक खाता क्रमांक	बैंक के अनुसार विवरण	कैशबुक की दिनांक	राशि	
<p>जोड़े : बैंक पासबुक में (जमा) दर्ज राशि परन्तु कैशबुक में राशि दर्ज नहीं की</p> <p>जोड़े: कैशबुक में राशि भुगतान)दर्ज परन्तु बैंक पासबुक से नहीं घटी</p> <p>घटाए : कैशबुक में चालू वर्ष के अलवा की गई समयोजन लेखा जो बैंक में नहीं दर्ज है</p> <p>घटाए : बैंक पासबुक में दर्ज राशि परन्तु कैशबुक में राशि दर्ज नहीं की</p>						
24-Mar-21 P N B		*876002100002642	Bank Charges		118.00	-118.00
बैंक के अनुसार अंतिम शेष						9,65,76,501.34


मुख्य नगर पालिका अधिकारी
नगर परिषद त्योंथर
जिला रीवा (मध्य प्रदेश)

