KUMAR MISHRA & CO. <



Mobile: +91-80108947 Phone: +91-79826327

mail.

Chartered Accountants

INDEPENDENT AUDITORS REPORT

TO

THE CHIEF MUNICIPAL OFFICER
NAGAR PARISHAD
JAITWARA

REPORT ON THE INTERNAL AUDIT

Manangement, s responsibility

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

Auditor's Responsibility

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

Cont...2

मुख्य बंगर पालिका अधिकारी नगर परिषद् जैतवारा जिला सतना (म.प्र.)

REPORT ON LEGAL AND REGULATORY REQUIREMENT:

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

1) AUDIT OF REVENUE: -:-

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

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

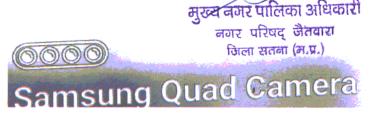
All the revenue receipts in a day has been deposited in the same day but in case, the amount of revenue is not been deposited on the same day then, the same has been duly deposited on next working day.

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

2) AUDIT OF EXPENSE

As per the scope of audit defined by the prescribed authority, we have found that expense have been incurred by the Nagar Parishad, Jaitwara and duly entered in the cash book maintained by Nagar Parishad, Jaitwara. We have also verified it with relevant voucher. There are few vouchers querries, the list is as per Annexure I and Annexure 2

Cont....3



We have performed vouching procedure as per the Standard of Auditing. We have also checked the monthly balance of Cash book and found correct except for our notings which has been rectified on 31-03-2022, the list is as per annexure 6

We have also verified the expense incurred is in accordance with the guidelines, directives, Acts and rules issued by the State Govt of MP. We have also verified that all expenditure were supported by Administrative sanction accorded by competent authority. However budget register was not provided to us and hence we could not cross tally the expenses with the budget.

3) AUDIT OF BOOK KEEPING

We have audited the books of account of Nagar Parishad, Jaitwara for the year ended 31.03.2022. We have also audited the cash book, voucher, bills and other supporting documents as provided for audit to obtain reasonable assurance about their correctness.

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

We have not verified the Fixed Asset Register, waste and scrap register and dead stock register because it was provided during audit and no physical verification is also done.

We have verified Receipt and Payment on the basis of project fund from the Cash Book and Project Fund book of Nagar Parishad for the year ended 31.03.2022.

Grant register should be maintained properly

Ledger for all the heads should be properly maintained.

Bank reconciliation statements are not prepared on monthly basis which should be maintained on a monthly basis

4) AUDIT OF FDR

We have not verified the interest income credited and it has not been duly been accounted in the books. There was no Fdr presented before us.

5) AUDIT OF TENDERS

मुख्य नगर पालिका अधिकारी नगर परिषद् जैतवारा जिला सतना (म.प्र.)

0000

Samsung Quad Camera

We have audited the tenders and bids which are organized by the Nagar Parishad for the year ended 31.03.2022.

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

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

Due to non maintainance of tender register we are not able to comment on the total amount of work done till date and if it exceeded the tender amount ,any delay in tender date No EMD Rregister is maintained

6) AUDIT OF GRANTS AND LOAN

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

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

7) BANK RECONCONCILATION STATEMENT:-

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

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

8) AUDIT CONCLUSION

मुख्य नगर पालिका अधिक नगर परिषद् जैतवारा जिला सतना (म.प्र.)



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

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

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

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

We have audited the Receipts and Payment account for the year ended 31.03.2022 same is annexed with report.

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

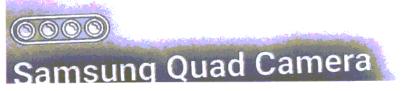
We have audited the revenue expense on cash basis of accounting and the same is crossed checked with the bank statement.

We have also computed the closing balance of cash and bank as per the receipt and payment account of Nagar Parishad Jaitwara for the year ended 31.03.2022 and same is reported as per Schedule

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

The following registers should be maintained:-

- 1.Tender register should mention the amount of tender applied, work allotted, reason of rejection, and the total amount of work done till date and the amount should be in line with the budget amount and the grant amount if any.
- 2.Advance register
- 3. Fixed asset register, waste and scrap register and dead stock register



मुख्य नगर पालिका अधिकारी नगर परिषद् जैतवारा जिला सतना (म.प्र.) 4.EMD /SD register

5.Grant register

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

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

DATE:30.01.2023

FOR KUMAR MISHRA & CO

CHARTERED ACCOUNTANTS

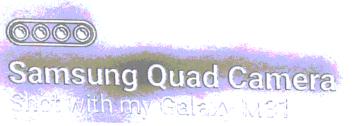
NANDAN KUMAR MISHRA

PARTNER

M.NO 531583

मुख्य नैगर पालिका अधिकारी नगर परिषद् जैतवारा जिला सतना (म.प्र.)

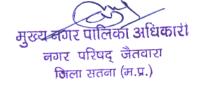




ABSTRACT SHEET For Reporting on Audit Paras for Financial Year 2021-2022

Name of ULB- Jaitwara, Nagar Parishad Name of the Auditor- KUMAR MISHRA & CO

Sr.No	Parameters	Description	Observation	
Sr.No	Audit of Revenue	I, We hanve audited different items of receipt like rent, property tax, water tax, and shop rent wherein we have applied detailed audit procedures. We have verified rojnamcha and cash register	Observation I) Parishad has properly deposited all collections made from different sources in bank account during audit period. 2) Staff of parishad have deposited their collections within 2 working days. However in some case due to public holiday amount was not deposited timely. 3) We have not been provided with monthly/ quarterly targets of revenue receipts therefore not able to submit comaprision sheet.	Suggestion Monthly/ quartly targets should be fixed so that its comparison with the actual can be possible and necessary action should be taken accordingly.
2	Audit of Expenditure	1) We have verified expenditures with their respective vouchers where we found payment voucher, payment amount, particulars of payments party name cheque no and work for which paymnet has been made etc are mentioned.	Following points has been emerged while auditing Various expenditures for the financila year 2020-21: 1) We have tallied voucher no., date, amount, cheque no. etc with the cash book register. 2) We have checked monthly balance of cash book register and where ever necessary correction has been made. 3) All payments are made within its sanction limit where no payment are made more or less. 4) All expenses are made as per rules, conditions and government guidelines where we have found no default. 5) No such case is noticed where the found of the ULB has been mis-utilised, moreover on random check we did not notice any mis utization of financial limits of the sanctioning authority. 6) We verified scheme and project wise	





	Audit of book Keeping		lit. If	cash book register in no of instances
	I a second secon	nainatined:		ntries has been corrected by cutting or
)Grant Register		vercutting .Special attention should be
		2) Cash Book		iven that the mistakes is not allowable
		Advance Register 4)	1	while writing in cash book register.It is
		Cheque Book issue register		dvised to file quaterly TDS return to
		Register		1
				void the penalties under Income Tax
				act 1961. Fixed assset register is
				o be maintained and fixed asset to be
				numbered. Hence it is advised to
. [Į r	number the fixed assets to avoid milsing
			•	of assets. The following register to be
		A second	1	maintained 1) Expense Book
				2) Income Book
				3) Fixed Asset register
				4)security Deposit Register
			4	
4	Audit of FDR	No details provided to us	No dotaile osciidad ta un hanna	Davidhad have to adopt accepting for
			1	Parishad have to adopt practice for
			we are not able to comment .	regularly making fdr of amounts which
		2		have time for the utilisation at
			and the second s	appropriate interest rate with the Bank
1.				so as to avoid any reveue loss on it.
5	Audit of Tender/Bids	Details were given As per	Proper Tendering procedures	1. List of black listed / non performing
		Annexure 2 attached	were followed.	contactors should be prepared and
				circulated at department
				level2.Parishad has to follow the
				procedure of issuing notice to the
				person to whom tender has been
				allotted and agreement has been made
				with them has failed to execute the
			To comment of the com	work order in time
1				IWORK Order in time
				work order in time
6	Audit of Grants & Loans	Details were given as per	Grants were expended as per the	
6	Audit of Grants & Loans	Details were given as per		Grant wise bank accounts should be
6	Audit of Grants & Loans	Details were given as per Annexure 3	Grants were expended as per the schemes they were sanctioned.	Grant wise bank accounts should be maintained. Excess expenditure has
6	Audit of Grants & Loans			Grant wise bank accounts should be maintained. Excess expenditure has been done as compared to the grant
6	Audit of Grants & Loans			Grant wise bank accounts should be maintained. Excess expenditure has been done as compared to the grant
		Annexure 3	schemes they were sanctioned.	Grant wise bank accounts should be maintained. Excess expenditure has been done as compared to the grant received the details are as per Annexure 3
7	Incidences Relating to diversion	Annexure 3 No such incidences were	schemes they were sanctioned. No such incidences were	Grant wise bank accounts should be maintained. Excess expenditure has been done as compared to the grant received the details are as per Annexure 3 Parishad should give special attention
	Incidences Relating to diversion of Funds from Capital	Annexure 3 No such incidences were encountered during the course	No such incidences were encountered during the course of	Grant wise bank accounts should be maintained. Excess expenditure has been done as compared to the grant received the details are as per Annexure 3 Parishad should give special attention for making payment by using the fund
	Incidences Relating to diversion of Funds from Capital receipts/grants/loans to	Annexure 3 No such incidences were	schemes they were sanctioned. No such incidences were	Grant wise bank accounts should be maintained. Excess expenditure has been done as compared to the grant received the details are as per Annexure 3 Parishad should give special attention
	Incidences Relating to diversion of Funds from Capital	Annexure 3 No such incidences were encountered during the course	No such incidences were encountered during the course of	Grant wise bank accounts should be maintained. Excess expenditure has been done as compared to the grant received the details are as per Annexure 3 Parishad should give special attention for making payment by using the fund
	Incidences Relating to diversion of Funds from Capital receipts/grants/loans to revenue nature. Expenditure from one	Annexure 3 No such incidences were encountered during the course	No such incidences were encountered during the course of	Grant wise bank accounts should be maintained. Excess expenditure has been done as compared to the grant received the details are as per Annexure 3 Parishad should give special attention for making payment by using the fund
	Incidences Relating to diversion of Funds from Capital receipts/grants/loans to revenue nature.	Annexure 3 No such incidences were encountered during the course	No such incidences were encountered during the course of	Grant wise bank accounts should be maintained. Excess expenditure has been done as compared to the grant received the details are as per Annexure 3 Parishad should give special attention for making payment by using the fund
	Incidences Relating to diversion of Funds from Capital receipts/grants/loans to revenue nature. Expenditure from one	No such incidences were encountered during the course of audit.	No such incidences were encountered during the course of	Grant wise bank accounts should be maintained. Excess expenditure has been done as compared to the grant received the details are as per Annexure 3 Parishad should give special attention for making payment by using the fund of the same scheme.
	Incidences Relating to diversion of Funds from Capital receipts/grants/loans to revenue nature. Expenditure from one	No such incidences were encountered during the course of audit.	No such incidences were encountered during the course of	Grant wise bank accounts should be maintained. Excess expenditure has been done as compared to the grant received the details are as per Annexure 3 Parishad should give special attention for making payment by using the fund
7	Incidences Relating to diversion of Funds from Capital receipts/grants/loans to revenue nature. Expenditure from one project/scheme to another a) Percentage of revenue	No such incidences were encountered during the course of audit.	No such incidences were encountered during the course of audit.	Grant wise bank accounts should be maintained. Excess expenditure has been done as compared to the grant received the details are as per Annexure 3 Parishad should give special attention for making payment by using the fund of the same scheme.
7	Incidences Relating to diversion of Funds from Capital receipts/grants/loans to revenue nature. Expenditure from one project/scheme to another a) Percentage of revenue expenditure (establishment,	Annexure 3 No such incidences were encountered during the course of audit. Percentage of revenue expenditure with respect to	No such incidences were encountered during the course of audit.	Grant wise bank accounts should be maintained. Excess expenditure has been done as compared to the grant received the details are as per Annexure 3 Parishad should give special attention for making payment by using the fund of the same scheme.
7	Incidences Relating to diversion of Funds from Capital receipts/grants/loans to revenue nature. Expenditure from one project/scheme to another a) Percentage of revenue expenditure (establishment, salary, operation and	Annexure 3 No such incidences were encountered during the course of audit. Percentage of revenue expenditure with respect to revenue receipts is 528.61%.	No such incidences were encountered during the course of audit. Percentage of revenue expenditure with respect to revenue receipts is 528.61%.	Grant wise bank accounts should be maintained. Excess expenditure has been done as compared to the grant received the details are as per Annexure 3 Parishad should give special attention for making payment by using the fund of the same scheme. ULB is required to complete its Receipt and payment income and Expenditure
7	Incidences Relating to diversion of Funds from Capital receipts/grants/loans to revenue nature. Expenditure from one project/scheme to another a) Percentage of revenue expenditure (establishment, salary, operation and maintainenece) with respect to	Annexure 3 No such incidences were encountered during the course of audit. Percentage of revenue expenditure with respect to revenue receipts is 528.61%. Such higher percent is because	No such incidences were encountered during the course of audit. Percentage of revenue expenditure with respect to revenue receipts is 528.61%. Such higher percent is because	Grant wise bank accounts should be maintained. Excess expenditure has been done as compared to the grant received the details are as per Annexure 3 Parishad should give special attention for making payment by using the fund of the same scheme. ULB is required to complete its Receipt and payment income and Expenditure and Balance sheet timely and before audit so that it must be checked and
7	Incidences Relating to diversion of Funds from Capital receipts/grants/loans to revenue nature. Expenditure from one project/scheme to another a) Percentage of revenue expenditure (establishment, salary, operation and maintainenece) with respect to revenue receipts (tax and non-	Annexure 3 No such incidences were encountered during the course of audit. Percentage of revenue expenditure with respect to revenue receipts is 528.61%. Such higher percent is because the revenue expense is	No such incidences were encountered during the course of audit. Percentage of revenue expenditure with respect to revenue receipts is 528.61%. Such higher percent is because the revenue expended.	Grant wise bank accounts should be maintained. Excess expenditure has been done as compared to the grant received the details are as per Annexure 3 Parishad should give special attention for making payment by using the fund of the same scheme. ULB is required to complete its Receipt and payment income and Expenditure and Balance sheet timely and before audit so that it must be checked and
7	Incidences Relating to diversion of Funds from Capital receipts/grants/loans to revenue nature. Expenditure from one project/scheme to another a) Percentage of revenue expenditure (establishment, salary, operation and maintainenece) with respect to revenue receipts (tax and nontax) excluding octroi, Entry tax	Annexure 3 No such incidences were encountered during the course of audit. Percentage of revenue expenditure with respect to revenue receipts is 528.61%. Such higher percent is because the revenue expense is expended from grant received	No such incidences were encountered during the course of audit. Percentage of revenue expenditure with respect to revenue receipts is 528.61%. Such higher percent is because the revenue expended from grant received by the	Grant wise bank accounts should be maintained. Excess expenditure has been done as compared to the grant received the details are as per Annexure 3 Parishad should give special attention for making payment by using the fund of the same scheme. ULB is required to complete its Receipt and payment income and Expenditure and Balance sheet timely and before audit so that it must be checked and
7	Incidences Relating to diversion of Funds from Capital receipts/grants/loans to revenue nature. Expenditure from one project/scheme to another a) Percentage of revenue expenditure (establishment, salary, operation and maintainenece) with respect to revenue receipts (tax and non-	Annexure 3 No such incidences were encountered during the course of audit. Percentage of revenue expenditure with respect to revenue receipts is 528.61%. Such higher percent is because the revenue expense is expended from grant received by the department also. Detail	No such incidences were encountered during the course of audit. Percentage of revenue expenditure with respect to revenue receipts is 528.61%. Such higher percent is because the revenue expense is expended from grant received by the sidepartment also. Details of the	Grant wise bank accounts should be maintained. Excess expenditure has been done as compared to the grant received the details are as per Annexure 3 Parishad should give special attention for making payment by using the fund of the same scheme. ULB is required to complete its Receipt and payment income and Expenditure and Balance sheet timely and before audit so that it must be checked and dannexed with the audit report.
7	Incidences Relating to diversion of Funds from Capital receipts/grants/loans to revenue nature. Expenditure from one project/scheme to another a) Percentage of revenue expenditure (establishment, salary, operation and maintainenece) with respect to revenue receipts (tax and nontax) excluding octroi, Entry tax	Annexure 3 No such incidences were encountered during the course of audit. Percentage of revenue expenditure with respect to revenue receipts is 528.61%. Such higher percent is because the revenue expense is expended from grant received by the department also. Detail of the same is given as per	No such incidences were encountered during the course of audit. Percentage of revenue expenditure with respect to revenue receipts is 528.61%. Such higher percent is because the revenue expense is expended from grant received by the same is given as per Annexure 4	Grant wise bank accounts should be maintained. Excess expenditure has been done as compared to the grant received the details are as per Annexure 3 Parishad should give special attention for making payment by using the fund of the same scheme. ULB is required to complete its Receipt and payment income and Expenditure and Balance sheet timely and before audit so that it must be checked and dannexed with the audit report.
7	Incidences Relating to diversion of Funds from Capital receipts/grants/loans to revenue nature. Expenditure from one project/scheme to another a) Percentage of revenue expenditure (establishment, salary, operation and maintainenece) with respect to revenue receipts (tax and non-tax) excluding octroi, Entry tax, stamp duty and other grants	Annexure 3 No such incidences were encountered during the course of audit. Percentage of revenue expenditure with respect to revenue receipts is 528.61%. Such higher percent is because the revenue expense is expended from grant received by the department also. Detail	No such incidences were encountered during the course of audit. Percentage of revenue expenditure with respect to revenue receipts is 528.61%. Such higher percent is because the revenue expense is expended from grant received by the sidepartment also. Details of the	Grant wise bank accounts should be maintained. Excess expenditure has been done as compared to the grant received the details are as per Annexure 3 Parishad should give special attention for making payment by using the fund of the same scheme. ULB is required to complete its Receipt and payment income and Expenditure and Balance sheet timely and before audit so that it must be checked and dannexed with the audit report.
7	Incidences Relating to diversion of Funds from Capital receipts/grants/loans to revenue nature. Expenditure from one project/scheme to another a) Percentage of revenue expenditure (establishment, salary, operation and maintainenece) with respect to revenue receipts (tax and non-tax) excluding octroi, Entry tax, stamp duty and other grants	Annexure 3 No such incidences were encountered during the course of audit. Percentage of revenue expenditure with respect to revenue receipts is 528.61%. Such higher percent is because the revenue expense is expended from grant received by the department also. Detail of the same is given as per	No such incidences were encountered during the course of audit. Percentage of revenue expenditure with respect to revenue receipts is 528.61%. Such higher percent is because the revenue expense is expended from grant received by the same is given as per Annexure 4	Grant wise bank accounts should be maintained. Excess expenditure has been done as compared to the grant received the details are as per Annexure 3 Parishad should give special attention for making payment by using the fund of the same scheme. ULB is required to complete its Receipt and payment income and Expenditure and Balance sheet timely and before audit so that it must be checked and dannexed with the audit report.







10 Whether Bank reconcilation statement have been regularly prepared	b) Percentage of capital Expenditure with respect to Total Expenditure
rlγ	4.0
Bank reconcilation statement have not been prepared annually.	Percentage of capital Expenditure with respect to Total Expenditure is 13.90%. Details of the same is given as per Annexure 5 attached.
Bank reconcilation statement should be prepared at the end of each month for effective control but it has not been preapared	Percentage of capital Expenditure with respect to Total Expenditure is 13.90%. Details of the same is given as per Annexure 5 attached.
Bank reconcilation statement should be should be prepared at the end of prepared at the end of each month for each month for effective control.	ULB is required to complete its Receipt and payment income and Expenditure and Balance sheet timely and before audit so that it must be checked and annexed with the audit report.

DATE: 30.01.2023

FOR KUMAR MISHRA & CO CHARTERED ACCOUNTANTS

NANDAN KUMAR MISHRA PARTNER' M NO 531583



मुस्त नगर पालिका अधिकारी नगर परिषद् जैतवारा जिला सतना (म.प.)

ABSTRACT SHEET For Reporting on Audit Paras for Financial Year 2021-22

Name of ULB- JAITWARA, Nagar Parishad Name of the Auditor- RACHNA SHRIVASTAVA & SHRIVASTAVA

Grand Total (A+B)	Total (B)	(IV) Other laxes/ Fess				Non-Revenue Tax collection	Total (A)	(IV) Education cess			(I) Property Tax		Revenue Tax collection	
3225490,00	2427525,00	1713018.00	0.00	450997.00	263510.00		797965,00	17636.00	70849.00	392241.00	317239.00	Year 2020-21		
3296497.00	2607023.00	1728475.00	118800.00	416820.00	342928.00		689474.00	14740.00	65760.00	319260.00	289714.00	Year 2021-22	Receipts in Rs.	
		0.90	0.00	-7.58	30.14			-16.42	-7.18	-18.61	-8.68	% Growth		
			rayment Account	to Kecelpt and	schedule Cannexed	schedule B and	Details were snown in	Data il mana al mana i						
		•		4	irregularity found.	No adverse					₽,			

PLACE: SATNA

DATE: 30.01.2023

FOR KUMAR MISHRA & CO CHARTERED ACCOUNTANTS

NANDAN KUMAR MISHRA PARTNER M NO 531583



मुख्य नगर पालिका अधिकारी नगर परिषद् जैतवारा जिला सतन (म.प्र.)

Amseure > -

		8.		sno FDR No	
And the second s		AS EXPLAII		Bank Name	
		AS EXPLAINED TO US THERE NO FDR		Amount	
		FDR		Wibroi Co.	Matured Dte
					Status

PLACE : SATNA DATE : 30.01.2023

> FOR KUMAR MISHRA & CO CHARTERED ACCOUNTANTS

NANDAN KUMAR MISHRA PARTNER M NO 531583



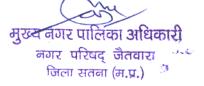
मुख्य नर्गर पालिका अधिकारी नगर परिषद् जैतवारा जिला सतना (म.प्र.)

		PERCENTAGE OF REV	VENUE	ANNEXURE 4 EXPENSES WITH RESPECT TO REVENU	E RECEIPTS .	
5,NO	Particular	Revenue Receipts	S.NO	Particular	Revenue Payments	PERECENTAGE OF REVENUE EXPENSE WITH REVENUE RECEIPTS
-	जलकर समेकित कर	416,820.00	1	कर्मचारी वेतन	7,789,185.00	
_	सम्पति कर	319,260.00	2	कर्मचारी वेतन - एरियरी	3,691,999.00	
3	नगर विकाश उपकार	289,714.00	3	ई.पी.एफ.	757,297.00	
_	शिक्षा उपकार	65,760.00	4	परिभाषित पंसन	582,709.00	
_	एस पर अकाउंट	14,740.00	5	सैलरी एडवांस	20,000.00	
6	मोबाइल शौचालय किराया	1,728,475.00 8,400.00	6	विज्ञापन	136,347.00	
8	मण्डप किराया	35,900.00	7	कंप्यूटर एवं प्रिंटर व्यय	11,892.00	
_	दकान किराया		8	डिजिटल सिग्नेचर	5,500.00	
_	दुकान किराया जी.एस.टी.	238,276.00	9	विध्त बिल व्यय	2,127,232.00	
-	ट्रेकर किराया	40,026.00	10	फलेक्स / बैनर	213,776.00	
District Lines	सामदायिक भवन	14,600.00	11	फोटोकॉपी	5,600.00	1
12	बाजार कीस	5,726.00	12	कार्यालय व्यय ः	176,704.00	
12	वाजार फास नल आवेदन फीस	37,695.00	13	INSURANCE RENEWAL	127,997.00	
-	भवन निर्माण फीस	1,125.00	14	कंप्यूटर रिपेयर	5,700.00	9
_	अधिभार	49,500.00	15	स्टेशनरी	128,854.00	
and the same of	शंधमार रोड क्रांस कटिंग फीस	9,342.00	16	डिजिटल टीवी	53,040.00	
-	राड क्रांस काटन फास	81,390.00	17	यात्रा व्यय	76,083.00	
16	ह्मविदा फीस	1,752,919.00	17	PROFESSIONAL FEES	20,150.00	
17	अर्थदंड & ज्माना	3,000.00	18	DPR	19,700.00	
-	handpump	5,700.00	19	बैंक चार्जेज	248.00	
19	नल कनेक्शन फीस	600,000.00	20	टैंकर किराया	29,800.00	
_	नल संयोजन	3,000.00	21	अर्जित अवकाश	692,679.00	
21	प्रमाण यत्र शल्क	50.00	22	कोविड - 19 सामग्री व्यय	68,960.00	
-	परानी पाईप लाईन बिक्री	500.00	23	पेट्रोल एवं डीजल	386,602.00	
	शॉप प्रीमियम	4,050.00	24	सड़क मरम्भत	5,520,692.00	
	ठोस उपशिष्ट	766,000.00	25	विध्त मरमत	191,282.00	
27	अन्य आय	118,800.00	26	जे.सी.बी. कार्य	48,480.00	
	नल कर्नेक्शन अमानत राशि	18,427.00	27	मोटर पंप मरम्मत	67,730.00	
29	नामातरण शल्क	22,000.00	28	वाहन सरम्भत	227,149.00	
	आमानत राशि	10,000.00	30	स्वच्छता अभियान स्वाच्छता सामग्री क्रय	42,855.00	
31	tender	237,000.00	31	जल प्रदाय सामग्री क्रय	339,891.00	
32	एडवांस	2,852.00	32	सफाई सामग्री क्रय	121,329.00 630,760.00	
33	विज्ञापन	352,986.00	32	विधत सामग्री क्रय	754,862.00	
			1	सामग्री क्रय	7,227.00	
				अमानत राशि	44,000.00	
				अग्रिम भगतान	10,000.00	
		4		निविदा अमानत	48,760.00	
		-	-	जी.एस.टी टी.डी.एस.	139,437.00	
			7 7	श्रम कर	59,936.00	
			_	फायर पंप रेफिल्लिंग	15,689.00	
				आयकर	207,762.00	
				टेंट	168,583.00	
			+	अन्य खर्च		
				मूलभूत	66,822.00 86,496.00	
				15वा वित्त		
-			-	फायर वाहन मरम्मत	39,614.00 77,136.00	
-			1	मेडिकल खर्च		
_			-	माडकल खच अन्तेस्ठि सहायता	75,000.00	
			-	1	5,000.00	
_			-	वेवसाइट नवीनीकरण	30,185.00	
_			-	राज्य वित्त	56,396.00	
	Total Revenue Receipts	7,287,623.00		Total Revenue Payments	26,211,127.00	359.67

PLACE : SATNA DATE : 30.01.2023 FOR KUMAR MISHRA & CO CHARTERED ACCOUNTANTS

NANDAN KUMAR MISHRA PARTNER M NO 531583







PERCENTAGE OF CAPITAL EXPENDITURE WITH RESPECT TO REVENUE TOTAL EXPENDITURE

S.NO	Particulars	Amount
1	स्वच्छता अभियान	42855.00
2	स्वाच्छ्ता सामग्री क्रय	339891.00
3	जल प्रदाय सामग्री क्रय	121329.00
4	सफाई सामग्री क्रय	630760.00
- 5	विध्त सामग्री क्रय	754862.00
6	सामग्री क्रय	7227.00
7	सी. सी. नाली निर्माण	3085983.00
8	पाइप लाइन विस्तार	15/124.00
9	आर.सी.सी. रोड निर्माण	3297241.00
10	शौचालय निर्माण	45,238.00
11	ठोस उपशिष्ट	1,012,700.00
12	Printer	25,952.00
13	RO	25,441.00
1	TOTAL CAPITAL EXPENSES DURING THE YEAR	9,546,603.00
	TOTAL EXPENSES DURING THE YEAR	51,436,604.00
	PERCENTAGE OF CAPITAL EXPENDITURE WITH RESPECT TO TOTAL EXPENDITURE	18.56

DATE: 30.01.2023

मुख्य नगर पालिका अधिकारी नगर परिषद् जैतवारा जिला सतना (म.प्र.) A STATE DACCOPTION OF THE PROPERTY OF THE PROP

FOR KUMAR MISHRA & CO CHARTERED ACCOUNTANTS

NANDAN KUMAR MISHRA PARTNER M NO 531583

H. Marake		OIVIV	भग साहा
2011-57		राशि	कल राशि
december		4,00	0.00
Jan-23			0.00
January			
		3,000,000	0.00
			3,034,491.0
		1	, 102.0
	december Jan-23	december Jan-23	december 4,00 Jan-23 476

PLACE: SATNA DATE: 30.01.2023 FOR KUMAR MISHRA & CO CHARTERED ACCOUNTANTS

NANDAN KUMAR MISHRA PARTNER M NO 531583



मुख्य नगर पालिका अधिकारी नगर परिषद् जैतवारा जिला सतना (म.प्र.) anneau e-7.

BANK RECONCILIATION FROM MARCH 2022 AS A WHOLE A) BALANCE AS PER CASH BOOK dt 31.03.2022 ADD :-81,352,219.73 1) EXCESS AMOUNT DEBIT IN CASH BOOK S.NO V.NO DATE PAID AMOUNT BANK **EXCESS** 1 SALARY AMOUNT 30.04.2021 AMOUNT SALARY 2 SALARY 2,567.00 INDIAN 3 30.06.2021 2,567.00 4 23.06.2021 3,401.00 5 3.07.2021 18.00 6 9.08.2021 2,186.00 7 8.9.2021 2,196.00 8 524,367.00 524,369.00 1.11.2021 1,082,451.00 1,082,490.00 2.00 7.12.2021 (39.00)974,250.00 974,318.00 6.1.2022 (68.00)962,872.00 960,683.00 8.02.2022 2,189.00 1,022,064.00 1,019,875.00 1,13,2022 1,008,362.00 2,189.00 978,341.00 20.01.2022 2) Amount Credit in Bank But Not Credit in Cash book 30,021.00 330,456.00 (3,000,000.00) (2,952,771.00) S No Date Amount 1 26.04.2021 100,000.00 2 8.04.2021 5,000,000.00 2 8.4.2021 5,000,000.00 3 31.07.2021 7.02.2022 1,000,000.00 INDIAN BANK 5 DZ1 6 9.03.2022 1,000,000.00 INDIAN BANK 7 11.03.2022 8 16.03.2022 9 24.03.2022 1,500.00 10 11 10,812,413.91 6) TOTALLING MISTAKE IN CASH BOOK 22,913,913.91 5 No 1 1307-2021 less taken in cash book 13.12.2021 4,000.00 14.12.2021 10.00 31.12.2021 50.00 21.02.2022 ELECTRICITY B) TOTAL OF ADD (1+2) (180.00)227,646.00 LESS :-20,192,668.91 3) BANK CHARGED NOT DEBITED IN CASH BOOK S.NO V.NO DATE BANK PAID AMOUNT **BANK CHARGES AMOUNT** 1 8.04.2021 2.00 5.00 6.05.2021

nsung Quad Camera

6.05.2021

24.05.2021

मुख्य नगर पालिका अधिकारी नगर परिषद् जैतवारा जिला सतवा (म.प्र.)

2.00

5.00

5.00

8.06.2021			
8 15.06.2021			5.40
9 15.06.2021	2,300.00	2 500 -	2.70
10 24.06.2021	20,150.00	30,302,00	2.00
5.07.2021	16,704.00	20,155.00 16,709.00	5.00
12	30,185.00	30,190.00	5.00
10.07.2021	8,411.00	8,413.00	5.00
13 12.07.2021		0,423.00	2.00
18.07 2024			1.65
27.07 2024	1.0		2.00
27.07.2024	6,566.00	6,568.00	1.95 INDIAN
27.07 2024	14,847.00	14,852.00	2.00
28.07.2024	109,562.00	109,575.00	5.00
1 20	4,000.00	4,002.00	13.00
20 28.07.2021	47,600.00	47,605.00	2.00
28 07 2024	363,835.00	363,864.00	5.00
6.08.2024	226,846.00	226,874.00	29.00
23			28.00
25 19.08.2021			255.00
7.9.2024			4.65
22.09.2021	476,759.00	476,825.00	236.00
18.09.2024	8,183.00	8,185.00	66.00
6.10.2021	0.0		2.00
9 10 7071	921,715.00	921,722.00	7.00
14.11.2021			1.65
1.11 2021			1.80
30.12			58.00 CANARA
23.12.2021			1.35
21.01 2022	E2 53: 00		18.00 CANARA
26.01.2022	51,524.00	51,530.00	6.00
3.02.2022	10 200 00		2.40
3/	10,200.00	10,259.00	59.00
19.03.2022			
31 02 2022			2.25
#REF!			2.40
4) SHORT AMOUNT DEBIT IN CASH BOOK	,		862.35

4) SHORT AMOUNT DEBIT IN CASH BOOK

			DOOK			
S.NO	V.NO	DATE	PAID AMOUNT	BANK AMOUNT	SHORT	
1	OPENING			The state of the s	AMOUNT 10,000,000.00	SBI
2	DIFFERE NCE				6,672,743.50	
3	11.03.20 22 11.03.20			•	8,502.00	
	22.				8,216.00	
	22		oit in Cash Book		11,108.00	16,700,569.5

S No

1

Date 10.05.2021 10.06.2021

Amount 49,983.00 3,469.00

मुख्य नगर पालिका अधिकारी नगर परिषद् जैतवारा जिला सतना (म.प्र.)

79,690,609.79		(A+B-C))K 31.10.2021	R BANK BOO	D) BALANCE AS PER BANK BOOK 31.10.2021 (A+B-C)
21,854,278.85		¥		(3+4+5+6)	C) TOTAL OF LESS (3+4+5+6)
14,980.00	14980		N CASH BOOK	EXCESS TAKEN IN CASH BOOK	<u>S No</u>
33,576.00	32,932.00	and the same of th	32,932.00	31.03.20.2 31.03.20.2	6) TOTALLING MICTAKE IN CACH BOOK
	92,00	1	92.00	28.05.2021	حر د
	Short Cash	Cash Deposit	Cash Received	Date	SNo
5,104,291.00	5,037,255.00 2,264.00 2,264.00 2,264.00	9.2.2022		in Bank	6) Short Cash Deposit in Bank
	2,264.00 2,264.00 2,264.00	2.09.2021 2.09.2021 7.01.2022	. 4 3		

मुख्य नगर परिषद् जैतवारा जिला सतना (म.प्र.)

4

नगर पालिका परिषद जैतवारा जिला सतना (म.प्र.)

	67,730.00	SILCY AN HYPAIC			HANNE WINDOW
		and the second control of the second control		Contract of the last of the la	- 6
	48,480.00	अं.सी.बी, कार्य	6,580,394.00	3128896.00	
	191,282.00	विध्त म्हान		18427.00	
	Commence of the control of the contr	अल प्रदाय सामग्रा मरम्मत		118800.00	
	5,520,6520	सड्क महम्मत		766000.00	शॉप प्रीमियम
And the second s	300,000	पट्राल एवं डाजल		0.00	पाईश लाइन क्षातिपात
Charles of Charles or the second of Charles or the second of Continues	2000	स्यालन है रखर्गाव	And the second s	£050.00	प्रान्त पाइन विक्री
		2		500.00	प्रमाण पत्र शल्क
00 096 89		व्याविड - १९ अंबर्ग ८५५		50.00	
and the second of the second second of the second s		वराविड - 19 भाजन व्यक्		\$1000.00	नल कनेक्शन फीस
The same of the sa	00,300,00	वाविड - 19 सामग्रा व्यक्त		600000.00	handpump
	00 030 83	वाविड - 19 आदा किराबा		\$700.00	अर्थेट ६ जर्माना
		वाविड - १९ व्यय		\$000.00	निविश कीस
	00,510,759	अजित अपकारा		1752919.00	6413
2 821 203 00	29,800,00	टैंबर किराया		0,1	
	248,00	क्षेत्र याजे न			
	2,700.00	DPR		81390.00	राद अस मार्था कीम
	00.00T	PROFESSIONAL FEES		9342.00	
C. C. Carlotte and C. Carlotte	0,000,000	यात्रा ठयहा		49500.00	अवन निर्माण फीस
	00 500 3%	िजिटल टीवी		1125.00	नल आवेटन फीस
	00 000	र शनरी		37695.00	콺
	138 854 00	कान्युटर िपेयर			नगर परिषद की अन्य आय
Commence of the second	5 700.00	INSURANCE RENEWAL	\$42,928.00	5726.00	सामद यिक इतन
	197 997.00	कायालय व्यय		14800.00	भैरावा
	1 % 704 00	पाटोकापी		40026.00	देकान किराया जी एश.टी.
	5 600 00	पालक्स / बैनर		238276.00	दकान किराया
	2,13,776,00	विधत केल ट्यय		35900.00	मण्डप किराया
	2 1 27 232 00	डिजिटल सम्मप		8400.00	
	5.500.00	कायदर एवं प्रिटर व्यय			नगर धरिषद् के सम्पतियों की किरात से आय
	11 892 00	1	_		
		pest office	2,834,769.00	1728475.00	एस पर अकाउंट
Committee of Committee on Section 20 Section	Construence of the second of t	विज्ञापन		14740.00	शिक्षा अपकार
Comments of the second	136.347.00	प्रशासनिक व्यय		65%60.00	नगर विकाश उपकार
And the second s				289714.00	सम्पति कर
The second of th				319260.00	समेक्ति कर
12,841,190.00		सैलरी एडबास		416820.00	
Comment of the last of the las	00,000	परिआषित पेसन			ागर परिषद के कर राजस्य आय
	582.709.00	\$.d).045.			Characterisation of the detailed of the control of
	787.297.00	कमचारी वेतन - एरियस	99,405,961.64	99405961.64	कि में वि राशि
C. Comments of the Comments of	2 621 000 00	कर्मचारी वंतन		0.00	हाथ में शेष राशि
	7 780 185 00	स्यापना हाय			गरंभिक शेष
And the second s	1,141	भगतान	राशि	ीर्श	प्राप्ति
म श		and a property of the property of the second contract of the second			of Demonstrates and Demonstrative Communicative Demonstrative Communication (Demonstrative of Demonstrative Co

मुख्य नगरमालिका अधिकारी

81,352,219.73	81,3\$2,219.73	केंग्रेस अब राष्ट्रि	ak C		
		हथ में शेष राशि			And the second s
		तेम शेष राशि	4		Andrew Charles and Commence of Charles and
And District and Description of the State of					
Commence of the second		वर्ष 2020-21 (Annexure %)	Di		er men er frem er men er frem er men er frem er men er
No. of Contrast of	and filments of the second of	2019-20	ם		
A Charles and A second of the		केश बक में योग अंतर की राशि	Ak		
764,047.00		होटल मिस्टेक	2		The second secon
477 874 OF	Chicago Contractor	आयकर	·		
Commence of Commence of Commence of the Commence of Co	767 767 60	कायर पहा राफाललग	4		
Commence of Commence of the Co	2 680 50	शतन अहरवया - सम कर	96		
	The second secon	Ab Pu			
	\$9,936,00	Learner Charles			
	139,437.00	भक्ता के के के जन			
Degradation of Decrated Street		र पर्व करोती जिलान	Section 2 sectio		
102,760.00	48,760.00	िविदा अमानत		Commence of the second	
	40,000	अग्रिम भगतान			And the second s
	10,000,00	मानत राशि	100		
	44,000.60	न्य भारतन	Mus		
		अनुग्रह अन्तरा सहायता राजरा		2	
13,500,000.00		11. UH. U 115. C44			
	13,500,000.00	निर्दान ६ अराद न राष्ट्रा हा			
	C. married of the control of the con	SUSPENSE			
10,810,413.9	10,810,413.91	A Comment of the comm			
		Printer			
78,393.00	25,952.00	RO Purchase			
	25,441.00	BUDGE			
The second secon	27,000.00	1			an 3000-31 (Annexure 6)
The second secon	A COMPANY OF THE PROPERTY OF T	ON STATE PAR			वर्षः 2019-20
140,140,11	1,012,700.00	रेम काशिक			केश बक में योग अंतर की भारी
1100000	45,238.00	जिस्ति ।	300,390.00	33590.00	नामातरण शल्क
	3,297,241.00	मार मी भी रोड निर्माण		22000.00	नल क्लेक्श्व अमानत राशि
	00.477/61	ज्ञाह्य लेड्स विस्तार	Control of the second s		ऑडिट आक्षेत्र (आपति)
Complement and Comment of the Commen	4,000,000,000	BANK R. TURN	Commence of American sector Commence of	23/000:00	tender
Commence of the second	A 035 823 00	GST		100000	आमानत रागा
	12.975.00			14006 00	अन्य भाष्यक्ष
		सी. सी. शाली नियाण			
	3,085,983.00	माउड्डा अस विभाग	34,128,595.00	3764.00	
The same of the sa		संस्था	The second secon	2852.00	DEG H
	Commence of the commence of th	11001 114	And the second s	915086.00	मद्राह्म शुल्य
4,038,344	08.177'1			11,200,000,000	पी.ए.न.ए.वाई. ट्यय
1 900 004	100000	तिरान भासकी क्रय			15वा वित आयान
	784 867 00	सफाई सामग्री क्रय	mg/ initial biomine with mg/ / initial mass initial () (it initial solutions with	556000000	मल भेत सावधा
	630.760.00	जल प्रशाय सामग्री क्रय		2275000.00	
	121,329.00	स्वाच्छा सामग्रा क्रथ		41000.00	
	339,891.00	स्वच्छता आभारतन		148000.00	यांचे कर
Company of the state of the sta	42,855.00	41740 74	And Constitution and Constitution of the Const	11252893.00	युग कर
					The state of the s

मुख्य नेगर पालिका अधिकारी नगर परिषद जैतवारा

यान 143,599,237.64 शोग FOR KUMAR MISHRA & CO १५वा विस्त राज्य वित्त वेवसाइट नवीनीकरण अन्तेरिठ सहायता गेडिकल खर्च कायर वाहन मरम्मत र्लभूत C. अन्य खर्ध OTHER EXPENSES 143,599,237.64 168,583.00 75,000.00 56,396.00 10,185.00 77,136,00 39,614.00 86,496.00 66,822.00 5,000.00 143,599,237.64 605, 232.00

PLACE: SATINA DATE: 30.01.2023

MUDRANK SHULK OF RS 349222.00 DTO 27.12.2021 IS N OT TAKEN IN THE GRANT

AS PER GRANT 15TH VIT IS RS 39.75 LACS BUT TAKEN 55.60 LACS

M NO 531583 NANDAN KUMAR MISHRA

CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी नगर परिषद् जैतवारा

जिला सतना (म.प्र.)