

AUDIT REPORT

NAME OF ULB

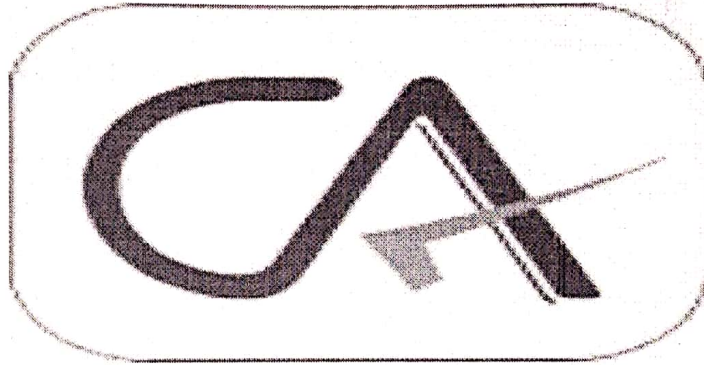
**: NAGAR PALIKA PARISHAD
TIKAMGARH**

ADDRESS

**: NAGAR PALIKA PARISHAD
TIKAMGARH, (M.P.) 472001**

FINANCIAL YEAR

: 2022-23



AUDITORS

GRK & CO.

CHARTERED ACCOUNTANTS

*654/1, Girraj Bhawan, Opp. AJAK Police Station's Street, Civil Line,
Tikamgarh (M.P.) 472001*

*Phone: - 07683-242558, Mob: - 9179792391, 9340158913
Email: - ramjinayak@grkco.in*



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कार्यालय नगर पालिका परिषद टीकमगढ़ जिला टीकमगढ़ म.प्र.

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Govind
मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, टीकमगढ़ (म.प्र.)



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To,

The Chief Municipal Officer,
Tikamgarh Nagar Parishad

Report on the Financial Statements

We have audited the accompanying Manual Records of Tikamgarh Nagar Parishad ("the ULB") which comprise all the Manual Records Such as Cashier Cash Book, Main Cash Book, Vouchers, Work Contract Files and other Manual Records.

Management's Responsibility for the Financial Statements

The Management of Municipal Corporation is responsible for the matters in Madhya Pradesh Municipal Accounting Manual ("MPMAM") and The Madhya Pradesh Municipal Corporation Act, 1956 ("The Act") with respect to the preparation of these manual records that give a true and fair view of the financial position. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act and Manual for safeguarding of the assets of the ULB 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these Manual Records based on our audit. We have taken into account the provision of the Act and MPMAM, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Madhya Pradesh Accounts Audit Manual and as per scope of work under assignment.

We conducted our audit in accordance with the Standards on Auditing specified under Madhya Pradesh Accounts Audit Manual. 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 mis-statement.

An audit involves performing procedures to obtain audit evidence about the amounts. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Manual Records, whether due to fraud or error. In making that risk assessment the auditor considers internal financial control relevant to the ULB's preparation of the Financial Statement that gives true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes valuating the appropriateness of accounting policies used and the reasonableness of the accounting

G. R. K.
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estimates made by ULB's Management, 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 of the financial statements, and deviation, if any attached with this report (as per annexure A)

Opinion

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

Emphasis of Matters

We draw attention to the following matters annexed with this report as attached annexure

Qualified Opinion

According to the information and explanation given to us and based on our audit, the following material weakness has been identified as at March 31, 2023;

- The ULB did not have an appropriate internal financial control system over financial reporting since the internal control adopted by the ULB did not adequately consider risk assessment, which is one of the essential components of internal control, with regard to fraud when performing risk assessment.
- The ULB did not have an appropriate internal financial control system for tax and user charges collection, tax demand evaluation which could potentially result in the ULB recognizing revenue without establishing reasonable certainty of ultimate collection.
- The ULB did not have an appropriate internal financial control system for inventory with regard to receipts, issue for production and physical verification. Further, the internal control system for identification and allocation of overheads to inventory was also not adequate. These could potentially result in material misstatements in the ULB's trade payable, consumption, inventory and expense to fixed assets was also not adequate. These could potentially result in material misstatements in the ULB's grants, payable to contractors, tax and other statutory dues, fixed assets, capital work in process and accumulated depreciation account balances.

A 'material weakness' is a deficiency, or a combination of deficiencies, in internal financial control over financial reporting, such that there is a reasonable possibility that a material misstatement of the ULB's annual or interim financial statements will not be prevented or detected on a timely basis.

Gomathi
मुख्य नगर पालिका अधिकारी
नगर पालिका परियोजना, टीकमगढ़ (म.प्र.)



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In our opinion, because of the effects/possible effects of the material weaknesses described above on the achievement of the objectives of the control criteria, the ULB has not maintained adequate internal financial controls over financial reporting and such internal financial controls over financial reporting were not operating effectively as of March 31, 2023 based on the criteria established by the ULB.

We have considered the material weakness identified and reported above in determining the nature, timing, and extent of audit tests applied in our audit of March 31st 2023 financial statement of the ULB, and this material weakness do not affect our opinion on the financial statement of the ULB.

Consent
उत्तर नगर पालिका अधिकारी
नगर पालिका नगर, टीकमगढ़ (म.प्र.)



कार्यालय नगर पालिका परिषद टीकमगढ़ जिला टीकमगढ़ म.प्र.

आय-व्यय खाता

31 मार्च 2023 को समाप्त होने वाली अवधि के लिए

आय	राशि	योग	व्यय	राशि	योग
प्रारम्भिक शेष					
नगद शेष			स्थाई कर्मचारी वेतन	30,860,228.00	
बैंक शेष			जीपीएफ	1,245,000.00	
पोस्ट	100.00		एनपीएस	4,516,098.00	
14159 पोस्ट आफिस	23,956.00		ऐरियर	2,255,414.00	
251/4 सेंट्रल बैंक	4,113.00		यात्रा देयक	38,204.00	
2221 यूनिशन बैंक ऑफ इंडिया	11,750.00		अध्यक्ष, पार्षद भत्ता	304,487.00	
एफडी सहारा बैंक	180,000.00		द्वितीय क्रमोन्नति वेतन	227,042.00	
एफडी बैंक ऑफ बड़ोदा	4,502,571.00		मेडीकल अवकाश स्वीकृति वेतन	110,463.00	
63780 एचडी एफसी बैंक	5,804,528.00		मस्टर श्रमिक वेतन	42,080,216.00	
2258 केनरा बैंक	27,136,453.00		अवकाश नगदीकरण सेवा निवृत्ति	1,179,405.00	
37874 एक्सेस बैंक	2,743,504.00		कर्मचारी लोन	3,670.00	
25374 एक्सेस बैंक	5,157,525.00		चिकित्सा प्रतिपूर्ति की राशि	351,755.00	
			दुकान किराया बसूली से प्राप्त राशि का		
			18 प्रतिशत सेवाकर जीएसटी का		
39095 भारतीय स्टेट बैंक	13,709,749.00		भुगतान	883,968.00	
300084 भारतीय स्टेट बैंक	64,196,657.00	123,470,906.00	वृत्तिकर	146,500.00	
निकाय निधि			जीएसटी	1,346,337.00	
समेकित कर वकाया	1,078,034.00		टीडीएस	151,326.00	
समेकित कर चालू	303,380.00		आईटी	1,916,388.00	
सम्पत्तिकर चालू	1,050,857.00		विभिन्न कार्यक्रमों में 15 अगस्त, 26		
सम्पत्तिकर वकाया	1,696,099.00		जनवरी पर विद्युत एवं सजावट	1,373,033.00	
			विभिन्न कार्यक्रमों में टेंट किराया	502,100.00	
दुकान किराया वकाया	1,876,538.00		विभिन्न कार्यक्रमों में नास्ता एवं चाय,		
			फूलमाला	192,788.00	
दुकान किराया चालू	2,978,773.00		वाहन किराया, टैक्सी, बोलेरो, जेसीवी,		
			क्रेन	1,293,800.00	
जलकर वकाया	7,738,283.00		विभिन्न कार्यक्रमों में लाईव प्रसारण हेतु		
जलकर चालू	4,108,249.00		एलईडी टीवी किराया	164,508.00	
			नगरादय कार्यक्रम विद्युत व्यवस्था	110,936.00	
जनभागीदारी	586,833.00		मुख्यमंत्री जनरोवा अभियान टेंट व्यवस्था	177,282.00	
नामांतरण पत्र	11,661.00		फिटकर एलम	1,287,610.00	
प्रकाशन शुल्क	31,440.00		ब्लीचिंग पावडर	826,561.00	
संयोजन स्वीकृति	22,200.00		एलईडी बल्ब क्रय	1,573,595.00	
संयोजन राशि	29,375.00		कम्प्यूटर सामग्री	140,740.00	
सेवा कर वकाया	309,532.00		फोटो कॉपी मशीन सुधार	45,538.00	
सेवा कर चालू	530,981.00		मोटर पंप सुधार	1,800,616.00	
शिक्षा उपकर वकाया	473,958.00		पाइप लाइन लीकेज सुधार	193,135.00	
शिक्षा उपकर चालू	372,333.00		पानी टैंकर सुधार	592,637.00	
उपकर वकाया	593,459.00		विद्युत सामग्री	549,697.00	
उपकर चालू	369,236.00		सीक झाड़ू	437,266.00	
			हाथ कचड़ा गाड़ी खरीद एवं मरम्मत	94,300.00	
वाहन विकास शुल्क	340,977.00		वाहन टाटा एस कचड़ा गाड़ी का		
			भुगतान	4,012,399.00	
प्रीमियम राशि	817,238.00		फायर वाहन सुधार	268,797.00	
आतिशवाजी दुकान शुल्क	32,500.00				

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, टीकमगढ़ (म.प्र.)



विवाह पंजीयन	3,843.00
जमीन किराया	2,760.00
दुकान प्रीमियम राशि	106,800.00
उत्सव भवन आय	111,500.00
नगर भवन आय	147,400.00
रोड कटिंग	13,480.00
साहूकारी लायसेंस	300.00
टैकर राशि	12,250.00
रोको टोको	1,200.00
अर्थदण्ड	2,260.00
कचरा संग्रहण शुल्क	6,500.00
कालोनाईजर रजिस्ट्रेशन शुल्क	50,000.00
सूचना का अधिकार	444.00
साईड परिवर्तन	7,550.00
सेप्टिक टैंक	93,380.00
रामझौता शुल्क	63,000.00
नल कनेक्शन एवं री कनेक्शन	19,900.00
मजदूरी कार्ड एवं पंजीयन शुल्क	2,946.00
आवेदन पत्र	8,500.00
अभिभार	366,778.00
अमानत राशि	62,375.00
बाजार बैठकी	398,751.00
डिस कनेक्शन	93,300.00
अनुदान	
मूलभूत सुविधा (वाणिज्यकर)	18,191,000.00
सड़क मरम्मत अनुरक्षण	12,575,000.00
राज्य वित्त आयोग	19,377,000.00
15वां वित्त आयोग	42,223,000.00
मुद्रांक शुल्क	4,767,444.00
मुख्यमंत्री अधोसंरचना 3 चरण	5,961,000.00
फिश पार्लर	1,000,000.00
कायाकल्प योजना	15,400,000.00
एएसडीआरएएफ योजना	5,744,000.00
समेकित अनुदान	4,158,000.00
अन्य	642,000.00
आडोटोरियम	80,000,000.00
जगतसागर तालाब से महेन्द्र सागर	13,908,000.00
तालाब तक नहर निर्माण	135,000.00
मुख्यमंत्री लाडली बहना	2,485,000.00
गांधवराव सिंधिया पार्क सौन्दर्यकरण	561,000.00
मुख्यमंत्री कन्या विवाह सहायता	91,254,425.00
चुंगी क्षतिपूर्ति	647,725.00
व्याज	

26,927,153.00

318,381,869.00

647,725.00

वाहन मरम्मत , छोटा हाथी ट्रैक्टर	3,335,940.00
वाहन बीमा	246,962.00
सेनेटरी नेपकिन बेंडिंग मशीन	152,040.00
फोर्गिंग ऑयल	97,440.00
पालिथिन डास्टिंग मशीन खरीद	239,594.00
डस्टविन क्रय एवं स्थापित	977,185.00
चूना खरीद	63,310.00
स्टीट लाईट सुधार	96,976.00
फिनायल	92,800.00
हैण्ड सेनेटाइजर	97,440.00
हैण्ड ग्लबज	84,637.00
विद्युत बिल	15,613,584.00
सेफ्टी हेलमेट	91,200.00
डीजल	5,691,005.00
कोट फीस	146,705.00
डाक टिकिट अग्रिम	4,000.00
मोबाईल बिल	81,780.00
दिलेखा प्रणाली पद्यति	108,000.00
डिजीटल सिग्नेचर	34,500.00
विज्ञप्ति प्रकाशन, सूचना प्रकाशन	237,328.00
हुडको लोन	2,311,155.00
भोपाल प्रशिक्षण टीएडीए	3,810.00
पानी केम्पर	145,784.00
स्टेशनरी	102,227.00
बकाया आडिट फीस का भुगतान	1,500,000.00
फलेक्स एवं होर्डिस	503,225.00
जामीनी नदी में पानी किराया	633,470.00
अन्य व्यय	800,241.00
निर्वाचन पानी केम्पर	124,304.00
कोविड 19 के दौरान मृत शवों के दाह	
संस्कार हेतु प्रदाय लकड़ी	84,420.00
इंटरनेट सेवा	54,844.00
मुरम फिलिंग	2,059,232.00
विभिन्न पार्कों में सौन्दर्यकरण	2,328,419.00
पीव्हीसी पाईप	90,750.00
प्राथमिक पाठशाला कक्ष निर्माण	800,468.00
टेंडिंग ग्राउण्ड पर टीन शैड निर्माण	3,013,639.00
शॉपिंग काम्पलेक्स निर्माण	1,346,845.00
शौचालय मरम्मत	44,910.00
सीएमओ बेंगला किचिन निर्माण	768,815.00
सीसी रोड एवं नाली निर्माण	24,318,469.00
लोहे के चेम्बर क्रासिंग नाली पर जाल	1,734,114.00
विभिन्न बाडों में बोर खनन	493,349.00
तालाब सौन्दर्यकरण	279,561.00
बाउण्ड्रीवाल निर्माण	732,191.00
फीकल स्लन ट्रीटमेंट प्लांट निर्माण	181,586.00
लीगेसी वेस्ट रेमेडिएशन डम्प साइट	
परियोजना का डीपीआर	172,042.00
कार्यालय की प्रथम तल कक्ष निर्माण एवं	
किटिंग कार्य	2,099,086.00
अन्य व्यय	2,594,277.54

Gomathi
मुख्य नगर पालिका अधिकारी
नगर पालिका परियोजना, टीकमगढ़ (म.प्र.)



गडघाट परिसर में मरम्मत कार्य	200,897.00	
ट्रेचिंग ग्राउण्ड पर आरसीसी पिलर	274,722.00	
निर्माण एवं पाटीशन दीवाल निर्माण	52,448.00	
एफएसटीपी प्लांट में मरम्मत कार्य	77,975.00	
कम्पोजिटिंग सेंटर आरसीसी पिलर	72,782.00	
दीन दयाल रसोई गैस योजना		
विभिन्न सीनों पर स्वच्छता संदेश एवं	8,750,944.00	
पुताई कार्य	106,885.00	
एसी टीवी अलमारी खरीद	98,136.00	
कुसी टेविल	12,054.00	
एसी मरम्मत	480,213.00	
कम्पोजिटिंग मशीन खरीद	482,084.00	
कटरनी कटिंग मशीन	67,100.00	
ग्रास कटिंग मशीन	50,000.00	
कालोनाईजर रजिस्ट्रेशन	190,773.00	
सुरक्षा निधि	290,480.00	
आडोटोरियम निर्माण का डीपीआर	195,725.00	
कायाकल्प योजना का डीपीआर	100,000.00	
ईडब्ल्यूएस प्रधानमंत्री आवास हेतु		
प्रधानमंत्री एएसपी घटक की रसीद का	98,000.00	
भुगतान		
पीएमएवाय योजना एचपी घटक की	243,000.00	
रसीद का भुगतान		
प्रधानमंत्री आवास योजना सूची का	368,836.00	
प्रकाशन	192,280,552.54	192280552.54
अंतिम शेष		1365.46
बैंक चार्ज		
बैंक शेष	100.00	
पोस्ट	23,956.00	
14159 पोस्ट आफिस	4,113.00	
251/4 सेंट्रल बैंक	11,750.00	
2221 यूनियन बैंक ऑफ इंडिया	180,000.00	
एफडी सहारा बैंक	4,502,571.00	
एफडी बैंक ऑफ बड़ोदा	5,804,528.00	
63780 एचडी एफसी बैंक	39,196,460.00	
2258 केनरा बैंक	6,518,168.00	
37874 एक्सेस बैंक	3,427,173.00	
25374 एक्सेस बैंक	29,427,966.00	
39095 भारतीय स्टेट बैंक	188,048,950.00	277,145,735.00
300084 भारतीय स्टेट बैंक		
कुल योग	469,427,653.00	कुल योग 469,427,653.00

Date: 05/10/2023

मुख्य नगर पालिका अधिकारी
नगर पालिका परियोजना, टीकमगढ़ (म.प्र.)

For
GRK & Co.
Chartered Accountant
CA Anil Sharma
(Partner)
10-439128
Chartered Accountants

UDIN- 23439128BQW1WW1596

FRN- 017874M

कार्यालय नगर पालिका परिषद टीकमगढ जिला टीकमगढ म.प्र.

प्राप्ति भुगतान खाता

31 मार्च 2023 को समाप्त होने वाली अवधि के लिए

आय	राशि	व्यय	राशि
निकाय निधि		स्टाई कर्मचारी वेतन	30,860,228.00
समेकित कर बकाया	1,078,034.00	जीपीएफ	1,245,000.00
समेकित कर चालू	303,380.00	एनपीएस	4,516,098.00
सम्पत्तिकर चालू	1,050,857.00	ऐरियर	2,255,414.00
सम्पत्तिकर बकाया	1,696,099.00	यात्रा देयक	38,204.00
दुकान किराया बकाया	1,876,538.00	अध्यक्ष, पार्षद भत्ता	304,487.00
दुकान किराया चालू	2,978,773.00	द्वितीय क्रमोन्नति वेतन	227,042.00
जलकर बकाया	7,738,283.00	मेडीकल अवकाश स्वीकृति वेतन	110,463.00
जलकर चालू	4,108,249.00	मस्टर श्रमिक वेतन	42,080,216.00
जनभागीदारी	586,833.00	अवकाश नगदीकरण सेवा निवृत्ति	1,179,405.00
नामांतरण पत्र	11,661.00	कर्मचारी लोन	3,670.00
प्रकाशन शुल्क	31,440.00	चिकित्सा प्रतिपूर्ति की राशि	351,755.00
		दुकान किराया बसूली से प्राप्त राशि का 18	
संयोजन स्वीकृति	22,200.00	प्रतिशत सेवाकर जीएसटी का भुगतान	883,968.00
संयोजन राशि	29,375.00	वृत्तिकर	146,500.00
सेवा कर बकाया	309,532.00	जीएसटी	1,346,337.00
सेवा कर चालू	530,981.00	टीडीएस	151,326.00
शिक्षा उपकर बकाया	473,958.00	आईटी	1,916,388.00
		विभिन्न कार्यक्रमों 15 अगस्त, 26 जनवरी पर विद्युत	
शिक्षा उपकर चालू	372,333.00	एवं सजावट	1,373,033.00
उपकर बकाया	593,459.00	विभिन्न कार्यक्रमों में टेंट किराया	502,100.00
उपकर चालू	369,236.00	विभिन्न कार्यक्रमों में नास्ता एवं चाय, फूलमाला	192,788.00
वाहन विकास शुल्क	340,977.00	वाहन किराया, टेक्टर, बोलेरो, जेसीबी, क्रेन	1,293,800.00
		विभिन्न कार्यक्रमों में लाईव प्रसारण हेतु एलईडी	
प्रीमियम राशि	817,238.00	टीवी किराया	164,508.00
आतिशवाजी दुकान शुल्क	32,500.00	नगरोदय कार्यक्रम विद्युत व्यवस्था	110,936.00
विवाह पंजीयन	3,843.00	मुख्यमंत्री जनसेवा अभियान टेंट व्यवस्था	177,282.00
जमीन किराया	2,760.00	फिटकर एलम	1,287,610.00
दुकान प्रीमियम राशि	106,800.00	ब्लीचिंग पावडर	826,561.00
उत्सव भवन आय	111,500.00	एलईडी बल्ब क्रय	1,573,595.00
नगर भवन आय	147,400.00	कम्प्यूटर सामग्री	140,740.00
रोड कटिंग	13,480.00	फोटो कापी मशीन सुधार	45,538.00
साहूकारी लायसेंस	300.00	मोटर पंप सुधार	1,800,616.00
टैंकर राशि	12,250.00	पाईप लाईन लीकेज सुधार	193,135.00
रोको टोको	1,200.00	पानी टैंकर सुधार	592,637.00
अर्थदण्ड	2,260.00	विद्युत सामग्री	549,697.00
कचरा संग्रहण शुल्क	6,500.00	सीक झाड़ू	437,266.00
कालोनाईजर रजिस्ट्रेशन शुल्क	50,000.00	हाथ कचड़ा गाड़ी खरीद एवं मरम्मत	94,300.00
सूचना का अधिकार	444.00	वाहन टाटा एस कचड़ा गाड़ी का भुगतान	4,012,399.00
साईड परिवर्तन	7,550.00	फायर वाहन सुधार	268,797.00
सेप्टिक टैंक	93,380.00	वाहन मरम्मत, छोटा हाथी, ट्रेक्टर	3,335,940.00

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, टीकमगढ (म.प्र.)



समझौता शुल्क	63,000.00 वाहन बीमा	246,962.00
नल कनेक्शन एवं री कनेक्शन	19,900.00 सेनेटरी नेपकिन वेंडिंग मशीन	152,040.00
मजदूरी कार्ड एवं पंजीयन शुल्क	2,946.00 फोर्गिंग ऑयल	97,440.00
आवेदन पत्र	8,500.00 पालिथिन डास्टिंग मशीन खरीद	239,594.00
अभिभार	366,778.00 डस्टविन क्रय एवं स्थापित	977,185.00
अमानत राशि	62,375.00 चूना खरीद	63,310.00
बाजार बैठकी	398,751.00 स्टीट लाईट सुधार	96,976.00
डिस कनेक्शन	93,300.00 फिनायल	92,800.00
अनुदान	हैण्ड सेनेटाइजर	97,440.00
मूलभूत सुविधा (वाणिज्यकर)	18,191,000.00 हैण्ड ग्लव्स	84,637.00
सड़क मरम्मत अनुरक्षण	12,575,000.00 विद्युत विल	15,613,584.00
राज्य वित्त आयोग	19,377,000.00 सेफटी हेलमेट	91,200.00
15वां वित्त आयोग	42,223,000.00 डीजल	5,691,005.00
मुद्रांक शुल्क	4,767,444.00 कोर्ट फीस	146,705.00
मुख्यमंत्री अधोसंरचना 3 चरण	5,961,000.00 डाक टिकिट अग्रिम	4,000.00
फिश पार्लर	1,000,000.00 मोबाईल विल	81,780.00
कायाकल्प योजना	15,400,000.00 द्विलेखा प्रणाली पद्यति	108,000.00
एससीडीआरएफ योजना	5,744,000.00 डिजीटल सिग्नेचर	34,500.00
समेकित अनुदान	4,158,000.00 विज्ञप्ति प्रकाशन, सूचना प्रकाशन	237,328.00
अन्य	642,000.00 हुडको लोन	2,311,155.00
आडोटोरियम	80,000,000.00 भोपाल प्रशिक्षण टीएडीए	3,810.00
जगतसागर तालाब से महेन्द्र सागर तालाब तक नहर निर्माण	13,908,000.00 पानी केम्पर	145,784.00
मुख्यमंत्री लाडली बहना	135,000.00 स्टेशनरी	102,227.00
माधवराव सिधिया पार्क सौन्दर्यकरण	2,485,000.00 बकाया आडिट फीस का भुगतान	1,500,000.00
मुख्यमंत्री कन्या विवाह सहायता	561,000.00 फलेक्स एवं होर्डिस	503,225.00
चुंगी क्षतिपूर्ती	91,254,425.00 जामीनी नदी में पानी किराया	633,470.00
ब्याज	647,725.00 अन्य व्यय	800,241.00
	निर्वाचन पानी केम्पर	124,304.00
	कोविड 19 के दौरान मृत शवों के दाह संस्कार हेतु प्रदाय लकड़ी	84,420.00
	इंटरनेट सेवा	54,844.00
	मुरम फिलिंग	2,059,232.00
	विभिन्न पार्को में सौन्दर्यकरण	2,328,419.00
	पीबीसी पाईप	90,750.00
	प्राथमिक पाठशाला कक्ष निर्माण	800,468.00
	टेंचिंग ग्राउण्ड पर टीन शैड निर्माण	3,013,639.00
	शॉपिंग काम्पलेक्स निर्माण	1,346,845.00
	शौचालय मरम्मत	44,910.00
	सीएमओ बंगला किचिन निर्माण	768,815.00
	सीसी रोड एवं नाली निर्माण	24,318,469.00
	लोहे के चेम्बर क्रासिंग नाली पर जाल	1,734,114.00
	विभिन्न वार्डों में वोर खनन	493,349.00
	तालाब सौन्दर्यकरण	279,561.00
	वाउण्ड्रीवाल निर्माण	732,191.00
	फीकल स्लन ट्रीटमेंट प्लांट निर्माण	181,586.00

Confer
मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, टीकमगढ़ (म.प्र.)



लीगेसी वेस्ट रेमेडिएशन डम्प साइट परियोजना का डीपीआर	172,042.00
कार्यालय की प्रथम तल कक्ष निर्माण एवं फिटिंग कार्य	2,099,086.00
अन्य व्यय	2,594,277.54
गडघाट परिसर में मरम्मत कार्य	200,897.00
ट्रेचिंग ग्राउण्ड पर आरसीसी पिलर निर्माण एवं पार्टिशन दीवाल निर्माण	274,722.00
एफएसटीपी प्लांट में मरम्मत कार्य	52,448.00
कम्पोस्टिंग सेंटर आरसीसी पिलर	77,975.00
दीन दयाल रसोई गैस योजना	72,782.00
विभिन्न सीनों पर स्वच्छता संदेश एवं पुताई कार्य	8,750,944.00
एसी टीवी अलमारी खरीद	106,885.00
कुर्सी टेबिल	98,136.00
एसी मरम्मत	12,054.00
कम्पोस्टिंग मशीन खरीद	480,213.00
कटरनी कटिंग मशीन	482,084.00
ग्रास कटिंग मशीन	67,100.00
कालोनाईजर रजिस्ट्रेशन	50,000.00
सुरक्षा निधि	190,773.00
आडोटोरियम निर्माण का डीपीआर	290,480.00
कायाकल्प योजना का डीपीआर	195,725.00
ईडब्ल्यूएस प्रधानमंत्री आवास हेतु	100,000.00
प्रधानमंत्री एएसपी घटक की रसीद का भुगतान	98,000.00
पीएमएवाय योजना एचपी घटक की रसीद का भुगतान	243,000.00
प्रधानमंत्री आवास योजना सूची का प्रकाशन	368,836.00
बैंक चार्ज	1,365.00
व्यय से अधिक आय	153,674,829.46
कुल योग	345,956,747.00
कुल योग	345,956,747.00

Date: 25/09/2023

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, टी.कमगढ (म.प्र.)

For
GRK & Co.
Chartered Accountant
CA Atul Sharma
(Partner)
NO - 439128
FRN - 017874M

UDPN- 23439128BGWIWJ596

GRK & CO.

CHARTERED ACCOUNTANTS

Address :- 654/1, Girraj Bhawan, Opp. AJAK Police Station's Street, Civil Line,
Tikamgarh (M.P.) 472001

Phone: - 07683-242558, Mob: - 9179792391, 9340158913

Email: - ramjinayak@grkco.in



Nagar Parishad Tikamgarh Audit Financial Year 2022-23

The Auditor's scope of work:

Audit of Revenue:-

Sr.No.	Particulars	Remark
	The auditor is responsible for audit of revenue from various sources.	We have audited the revenue of Nagar Parishad from various Sources & some discrepancies were found details given in annexure No.1 to 3
	He is also responsible to check the revenue receipts from the counter files of receipt book and verify that the money received is duly deposited in respective bank account	We have checked the revenue receipt from Counter files and money received is deposited in the respective Bank Account.
	Delay beyond 2 working days shall be immediately brought to the notice of commissioner/CMO	There were no delays beyond 2 working days.
	The entries in cash book shall be verified.	We have verified all entries in the cash book.
	The auditors shall specifically mention in the report, the revenue recovery against the quarterly and monthly targets. Any lapses in revenue recovery shall be a part of the report.	There has been no any Quarterly and monthly target but only Yearly target as per given data yearly target was 96327689 And actual collection is 13454483 details given in Annexure No. 4
	The auditor shall verify the interest income from FDR's and verify that interest income is duly and timely accounted for in cash book.	There are no Fixed deposit in nagar parishad
	The cases where the investments are made on lesser interest rates shall be brought to the notice of the commissioner/cmo	There is no investment made by the Nagar parishad.

Audit of Expenditure:-

	The auditor is responsible for audit of expenditure under all the schemes.	We have audited the expenditure under the entire scheme.
	He is also responsible for checking the entries in cash book and verifying them from relevant vouchers.	We have verified the entries in cash book and it is found in order.
	He should also check monthly balances of the cash book and guide the accountant to rectify errors if any.	We have verified the entries in cash book and it is found in order.
	He shall verify that the expenditure for a particular scheme is	We have checked and found that

Signature
मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, टीकमगढ़ (म.प्र.)



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	limited to the funds allocated for the particular scheme any over payment shall be brought to the notice of the commissioner/CMO	expenditure of schemes is limited to the funds allocated for that particular scheme.
	He shall also verify that the expenditure is according is accordance with the guidelines, directives acts and rules issued by Government of India/State Government.	The expenditure incurred is in accordance with guidelines issued.
	During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions recorded by competent authority and shall be limited to the administrative and financial limited of the sanctioning authority.	We have checked the transactions and financial propriety is found and found within the limits of sanctioning authority.
	All the cash where appropriate sanction has not been obtained shall be reported and the compliance of audit observations shall be ensured during the audit. Non compliances of audit paras shall be brought to the notice of commissioner/CMO.	We have check and found no such irregularities.
	The auditor shall be responsible for verification of scheme wise project wise Utilization Certificate (UCs). UCs shall be tallied with the income & expenditure records creation of fixed asset.	We have tallied the UCs with income & Expenditure records and it is found in order.

Audit of book keeping:-

	The auditor is responsible for audit of all the book of accounts as well as stores.	We have audited the books of accounts as well as stores we have physical verification of stock items and report attached 31-3-2023 detail given in Annexure No. 9
	He shall verify that all the books of accounts and stores are maintained as per accounting rules applicable to urban local bodies. Any discrepancies shall be brought to the notice of Commissioner/CMO	The books of accounts and stores are maintained as per the accounting rules applicable to Nagar Parishad.
	The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances all the cases of non recovery shall be specifically mentioned in audit report.	We have verified advance register and found that all advances are timely recovered.
	Bank Reconciliation statements (BRS) shall be verified from the records of ULB and the bank concerned. Bank reconciliation statements are not prepared, the auditor will help in the preparation of BRS.	Bank Reconciliation Statement is prepared and verified the records. We guided the Management (accountant) to prepare the BRS but he was not able to do so. As discussed in Annexure No.10

Ginraj
मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, टीकमगढ़ (म.प्र.)



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	He shall be responsible for verify the entries in the grant register. The receipts and payments of grants Shall be duly verified from the entries in the cash book.	The Receipt and payment of Grant as per the grant register are duly verified with the cash book and it is found in order.
	The auditor shall verify the fixed asset register from other records and discrepancies shall be brought to the notice of commissioner/CMO	There is no maintenance of Fixed Asset Register. Therefore, we are unable to physically verify the fixed Assets.
	The auditor shall reconcile the account of receipt and payments especially for project funds.	The reconciliation of receipt and payment of project fund is prepared and found in order.

Audit of FDR:-

	The auditor is responsible for audit of all fixed deposits and term deposits	There are fixed deposits. As Discussed in Annexure No.6
	It shall be ensured that proper records of FDRs are maintained and all renewals are timely done.	It is found in order.
	The cases where FDR's/TDR's are kept at low rate of interest than the prevailing rate, shall be immediately brought to the notice of Commissioner/CMO.	Not Applicable
	Interest earned on FDR/TDR shall be verified from entries in the cash book.	Not Applicable

Audit of tenders/Bids:-

	The auditors is responsible for audit of all tenders/bids invited by the ULB:s	We have audited the Tenders/bids. As per random sampling to tender document procedure which is followed by the Nagar Parishad given below. A- First publish information in newspaper. B-Second charging fees for the application security deposit and selecting the most appropriate C-third for most appropriate application given work order.
	He shall check whether competitive tendering procedures are followed for all bids.	We have checked and found that the competitive tendering procedure has been followed.
	He shall verify the receipts of tender fee/bid processing fee/performance guarantee booth during the construction and maintenance period.	We have verified the receipt of tender fees and other receipt and it is found in order.

Ganesh
मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, टीकमगढ़ (म.प्र.)



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	The bank guarantees, if received in lieu of bid processing fee/performance guarantees shall be verified from the issuing banks.	We have verified that bank guarantee in lieu of bid processing fees and found proper.
	The conditions of BG's shall also be verified, any BG with any such condition which is against the interest of the ULB shall be verified and brought to the notice of commissioner/CMO	We have verified the conditions of BG's and it is found proper.
	The cases of extension of BG's shall be brought to the notice of commissioner/CMO, proper guidance to extend the BG's shall also be given to ULB's.	We have verified any extension is BG's and found correct.
	The contract closures shall also be verified by the auditor.	We have verified the contract closures and found in order.

Audit of Grants and loans:-

	The Auditor is responsible for audit of grants given by central Government and its Utilization.	We have audited the grant received and its utilization and it is found correct.
	He is responsible for audit of Grants received from state Government and its utilization.	We have audited the grant received and its utilization and it is found correct.
	He shall perform audit of loans provided for physical infrastructure and its utilization. During this audit the auditor shall specifically comment on the revenue mechanism i.e. whether the asset created out of loan has generated the desired revenue or not. He shall also comment on the possible reasons for non generation of revenue.	We have performed the audit procedure on loan provided for physical infrastructure and its utilization and it is found correct and as per order.
	The auditor shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure.	There is no diversion of funds.
	Apart from the audit observation. The auditors, is required to indicate discrepancies inadequacies in the system or procedures so that the step for improving the system can be initiated by the department to make it more efficient.	We have found some other discrepancies discussed in other observation points.

1- Other Observations:-

	Other Observations	
	We have gone through Contractor's file on random basis and observed the following:	We have gone through Contractor's file and found no discrepancies.

GRK & CO.
मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद, टीकमगढ़ (म.प्र.)



कार्यालय नगर पालिका परिषद टीकमगढ जिला टीकमगढ म.प्र.

Abstract Sheet for reporting on Audit for financial year 2022-23

No	Parameters	Description	Observation in Brief	Suggestions
Audit of Revenue				
Year 2021-22 Year 2022-23 % of Growth				
राजस्व कर				
1	संपत्तिकर	1426661.00	1703243.00	19.387
2	समेकितकर	783873.00	1058950.00	35.092
3	भवन, भूमि एवं दुकान किराया	1680791.00	1811819.00	7.7956
4	जलकर	4564275.00	7793528.00	70.751
5	शिक्षा उपकर	419727.00	494715.00	17.866
6	नगरीय विकास उपकर	507359.00	592228.00	16.728
	कुल योग	9382686.00	13454483.00	43.397

Date: 25/09/2023

For
GRK & Co.
Chartered Accountant
CA Atul Sharma
(Partner)

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद टीकमगढ (म.प्र.)

M.No- 439128

PRN- 017874N

checking of expenses

date	Remark	Annexure-3
1	2	AMOUNT
		3
13-6-22	व्हाउचर 2144	160,355.00
13-6-22	व्हाउचर 2145	117,946.00
13-6-22	व्हाउचर 2146	118,654.00
31-5-22	व्हाउचर नं. 218 दि. 2.5.22 का भुगतान	40,000.00

Date: 25/09/2023

मुख्य नगर पालिका अधिकारी
नगर पालिका परिसर टीकमगढ़ (म.प्र.)

For
GRK & Co.
Chartered Accountant
CA Atul Sharma
(Partner)
No. 439128
FRN- 017874N

MUNICIPAL COUNCIL TIKAMGARH

Annexure-4 As on 031-3-2023

कं	राजस्व कर	Target	Actual
1	संपत्तिकर	6265061.00	1703243.00
2	समेकितकर	16301577.00	1058950.00
3	भवन, भूमि एवं दुकान किराया	13766006.00	1811819.00
4	जलकर	55276148.00	7793528.00
5	शिक्षा उपकर	2244239.00	494715.00
6	नगरीय विकास उपकर	2474658.00	592228.00
	कुल योग	96327689.00	13454483.00

शेष राशि	योग
4561818.00	6265061.00
15242627.00	16301577.00
11954187.00	13766006.00
47482620.00	55276148.00
1749524.00	2244239.00
1882430.00	2474658.00

Date: 25/09/2023

G. S. S.
मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद टीकमगढ़ (म.प्र.)

For
GRK & Co.
Chartered Accountant
TIKAMGARH Atul Sharma
(Partner)

M.No - 439128
RN - 617874N

MUNICIPAL COUNCIL TIKAMGARH

Fixed deposit Detail 1-4-2018-19

As on 031-3-2023

FDR No	ac.no.	date of open fdr	Amount FDR	Maturity date of FDRq	Maturity Amount FDR	Interest credited during Audit Period	Remarks
1	2	3	4	6	4	5	7
4817329	12026700921	31/12/2016	30000	30/06/2018	34890	4890	
4817330	12026700922	31/12/2016	50000	01/07/2018	58150	8150	
4817331	12026700923	31/12/2016	50000	02/07/2018	58150	8150	
4817332	12026700924	31/12/2016	50000	03/07/2018	58150	8150	
951611	38930300003557	27-7-2020	4502571	27-7-21	4736631	234060	
			4682571		4945971	263400	

Date: 25/09/2023

For

GRK & Co.
Chartered Accountant
Atul Sharma
(Partner)

मुख्य नगर पालिका अधिकारी
नगर पालिका, पंचगढ़, टीकमगढ़ (म.प्र.)

439128

FRN- 017874N

MUNICIPAL COUNCI TIKAMGARH

Annexure-7

UNUTILISED GRANTS DETAILS As on 01.04.2023

क्र०	निकाय का नाम	मद का नाम	प्रारम्भिक शेष राशि 2021-22	वर्ष 2022-23 में प्राप्त राशि	व्यय राशि	शेष राशि
1	नगर पालिका परिषद टीकमगढ़	मूलभूत सुविधा (वाणिज्यकर)		18191000	10,984,000	7,207,000
2		सडक मरम्मत अनुरक्षण		12575000	6,972,278	5,602,722
3		राज्य वित्त आयोग		19377000	12,442,000	6,935,000
4		15वां वित्त आयोग	10409000	42223000	37,925,997	14,706,003
5		मुद्रांक शुल्क		4767444	2,374,559	2,392,885
6		मुख्यमंत्री अंधोसंरचना तृतीय चरण		5961000	0	5,961,000
7		फिश पार्लर		1000000	0	1,000,000
8		कायाकल्प योजना		15400000	0	15,400,000
9		एसडीआरएफ योजना	8206000	5744000	0	13,950,000
10		समेकित अनुदान		4158000	2662000	1,496,000
11		अन्य		642000	642,000	0
12		ऑडोटोरियम		80000000	0	80,000,000
13		जगत सागर तालाब से महेन्द्र सागर तालाब तक नहर निर्माण एवं सौन्दर्यकरण		13908000	0	13,908,000
15		विशेष निधि प्रधानमंत्री आवास एएचपी	20000000	0	0	20,000,000
16		बस स्टेण्ड निर्माण	4000000	0	0	4,000,000
17		फायर वाहन रखने हेतु गैरिज	2784000	0	0	2,784,000
18		मुख्यमंत्री लाडली बहना		135000	0	135,000
19		माधवराव सिंधिया पार्क सौन्दर्यकरण		2485000	0	2,485,000

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20	मुख्यमंत्री कन्या विवाह सहायता		561000	0	561,000
	कुल योग	45,399,000	227,127,444	74,002,834	198,523,610

Date: 25/09/2023

For
GRK & Co.
Chartered Accountant
CA Atul Sharma
(Partner)

Gmst

मुख्य नगर पालिका अधिकारी
नगर पालिका समित, टीकमगढ़ (म.प्र.)

M.No- 439128

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