

INDEPENDENT AUDITORS REPORT

To,
The Chief Municipal Officer,
Nagar Palika Parishad Khujner
District - Rajgarh (M.P.)

Report on Financial Statement:

1. We have audited the Income and Expenditure Accounts with books of accounts and relevant records of "**Nagar Palika Parishad, Khujner**" which comprise the cash book, vouchers, Receipts book/ Katte, Receipts Register cashier cash book, Cheque issue register for the period 01.04.2019 to 31.03.2020.

Management's Responsibility for the Financial Statements:

2. Management is responsible for the preparation of these financial statement that give true and fair view of the financial position and financial performance of "**Nagar Palika Parishad, Khujner**" in accordance with the guidelines of The Directorate, Urban and Administration & Development, M.P., Bhopal and their laws. This responsibility includes the design, implementation and maintenance of internal control relevant, whether due to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditors Responsibility:

3. Our responsibility is to express an opinion on these financials statement based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.





4. An audit involves performing procedure to obtain audit evidence about the amounts and disclosures in the financial statements. The Procedures selected depend on the auditors judgment, including the assessment of the risk of the material misstatement of the financial statement, whether due to fraud or error. In making those risks assessment, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances.

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

Opinion :

6. In our Opinion and to the best of our information and according to the explanation given to us, the financial statement give a true and fair view in conformity with the accounting principles generally accepted in India.

- a) In case of Income and Expenditure Account of the Excess of Income over Expenditure of the year ended on that date for the period from 01/04/2019 to 31/03/2020.

Report on Other Legal and Regulatory Requirements:

7. The Income and Expenditure Account have been drawn up in accordance with the general Accounting Policies accepted in India.



Chartered Accountants



Mob. 9827227204

E-mail : rajeshsingi@rediffmail.com

8. We report that (Subject to Audit Comments/ qualification : As per schedule A attached herewith)

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit.
- b) Income and expenditure Account dealt with by this report are in agreement with the books of Accoun

For Rajesh Singi & Associates
Chartered Accountant



CA Rajesh Singi
Partner
M.no. 403035



AUDITORS OBSERVATION

Audit of Revenue

1. Nagar Parishad is not prepared Income & Expenditure A/c on monthly basis.
2. Nagar Parishad is not entered bank charges in cash book.
3. We have test checked receipt on random basis with the receipt Books and found correct.
4. We found that daily collection are deposited on the same day except in the case of where banks are closed.
5. We have not been provided with monthly/quarterly targets of revenues receipts, however not able to submit Comparison Sheet.

Audit of Expenditure

1. Due to inherent limitation of time we have performed the test check and found them correct except in case of Specific given to report.
2. We checked the Vouchers and daly verified from the entries in cash book and found them correct.





3. We verified the expenditure and found that they are generally in accordance with guidelines, direction, acts and rules issued by Government of India (Central and State Government).

Audit of Grants and Loans

1. We have not checked and verified the Grant received from Central Government as the same are not produced for verification.
2. We have not checked and verified the Grant received from State Government as the same are not produced for verification.
3. We are not verified Scheme and project wise Utilization Certificate that the same has not provided us for verification.

Audit of Book Keeping

1. We checked the Books of Accounts and Found that Some error is done by the Accountant in Cash Book
2. Nagar Parishad is not Maintained Assets Register so we are unable to determine Exact Figure of Assets in the Parishad.
3. No Ledger is maintained by the Nagar Parishad which results Books of Accounts is not prepared as per Accounting rules.
4. Capital Expenditure Register is not maintained by the Nagar Parishad.
5. No advances given by Parishad during the audit period.
6. Daitels For Bank Reconciliation Statement was not provided to us.



RAJESH SINGI & ASSOCIATES

Market, Dewas

H.O. :- 15-16-17-18 Rajole

Chartered Accountants



Mob. 9827227204

E-mail : rajeshsingi@rediffmail.com

7. Grant Register are not maintain by the Parishad.
- 8.
8. We are unable to Prepared Balance Sheet because previous year Audited Balance Sheet not provided to us and same We are unable to verify Fund.



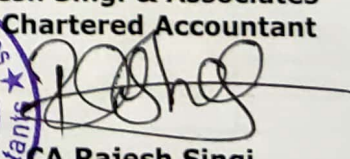
Receipt & Payment Account
For the Month - April 2019

Receipt	Amount	Payment	Amount
Opening Balance		Jal Praday Vidhut Exps.	940421
Cash in hand		Advetisement	10000
Cash at bank	19873236	Repairing Exps.	2950
Sampatti Kar		Vahan kiraya	5600
Gat	21666	Electricity Expenses	249409
Chalu	988	Diesel Expenses	83027
Samekit kar		Printing & Stationery	8018
Gat	5625	G.S.T.	15661
Chalu	308	H.T. Vidhut exps.	87369
Upkar		Pani Tenkar	11780
Gat	7244	Nirman Jali exps.	8742
Chalu	328	Firebrigade Repaire	205700
Nagriya Vikas Upkar		Sheel Banvai	850
Gat		Vigyapti	28825
Nipattikar	42000	Plantation Exps.	7051
Sadak marmat	99000	Svaschhta sarvekshan	38300
Dukan Kiraya	0	Sochalay Marammat	14000
Gat	2500	26 January Tent Rent	51000
Chalo	9000	Moter Pump Exps.	232000
Mics. Income	0		
GST	2565		
Helth clab shulk	200		
Jal Kar			
Gat	50820		
Chalu	66150		
Navin kiraya	2748		
Manchitra lisens	1500		
Suchna adhikari shulk	5		
Pramman patra shulk	100		
Tank safai	2800		
Manglik bhavan kiraya	2100		
Bajar Bethak	5330		
Bhavan praman patra	1850	Closing balance	
Compustic holl kiraya	500	Cash in hand	
Bus stand shulk	6755	Cash at bank	18204615
	20205318		20205318

Date - 22-12-2020

Place - Biaora

For Rajesh Singi & Associates
Chartered Accountant


CA Rajesh Singi
Partner
M.no. 403035

NAGAR PALIKA PARISHAD KHUJNER (M.P.)
Receipt & Payment Account
For the Month - May 2019

Receipt	Amount	Payment	Amount
Opening Balance			
Cash in hand		Salary Expenses	1447851
Cash in bank	18204615	Jal Praday exps.	17550
Yatrikar	228000	Rajsav marmat	27114
Sampatti Kar		C.O.namedev	25000
Gat	34310	Diesel Expenses	66655
Chalu		Vhan exp.	14400
Samekit kar		Amanat Vapsi	5000
Gat	17083	Samaayojan rashi	2200000
Chalu		Electricity exp.	2000
Upkar		Printing & Stationery	7110
Gat	6212	D.J. sound exps.	2600
Chalu		Moter pamp marmat	49248
Chatipurti	48823	Gst chalan	2564
Gst	868	Sanrachna yojna	3000
Rajpatrika	447000	Lok nirman shala marmat	62340
Chungi		Pani tenkar	8454
Shadak marmat	249000	Tector tub exp.	7500
S.B.I, nadi	2200000	Data kable exps.	2350
Paribar kalyan samho	9640	Vividh exps.	8950
Nipattikar	150000	Advetisement	6000
Bank se aye	4045	SHOCHALY MARMAT	3858
Bhavan praman patra	200	SVACHCHHATA EXP.	3611
Hakanataran Shulk	8780	Trali marmat	1810
Jal Kar		Photo copy exps.	4660
Gat	66950	Karmachari drees code	56615
Chalu	90700	VIGYAPTI exp.	4032
Bus stand shulk	6788	SVACHCHHATA samagri	21217
Bajar Bethak	6090	JCB marmat	2300
Suchna adhikari shulk	10	Computer exp.	650
New bus stand primium shulk	50000	Jal Praday marmat	32353
Unappati pramman patra	50	Digital signature exps.	1500
Shiramik panjiyan shulk	15	Samnya marmat	26000
Praman patra shulk	1410	Hudko loan Installment	144894
Nal Conection shulk	60	Swachchhata shala marmat	184835
BPL rashan cade	20	H.T. VIDHUT EXP.	114445
Dukan Kiraya	3496	Fixed Assets :-	
Yatrikar pratikshalya kiraya	1317	Street Light Pole items	6500
		Jalpraday Items	47875
		Closing balance	
		Cash in hand	
		Cash at bank	17212641
	21835482		21835482

Date - 22-12-2020

Place - Biaora



For Rajesh Singi & Associates
Chartered Accountant

CA Rajesh Singi
Partner
M.no. 403035

NAGAR PALIKA PARISHAD KHUJNER (M.P.)

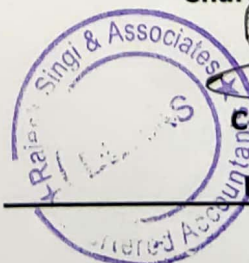
Receipt & Payment Account

For the Month - June 2019

Receipt	Amount	Payment	Amount
Opening Balance		Salary Expenses	1090740
Cash in hand		Vahan Kiraya	12800
Cash at bank	17212641	Book print exps.	1300
Sampatti Kar		Advetisement Exps.	2999
Gat	24253	Vivid exp	1400
Chalu		Vahan Repairing	3460
Samakit kar		Penshan shake	8300
Gat	15965	Parishad karmchari mandev	104000
Chalu		Lok sabha nirvachit exps.	43410
Upkar		Battry exps.	11530
Gat	7412	Jal Praday exp.	154665
Chalu		Diesel Expenses	113785
Jal Kar		Trak tenkar marmat	42140
Gat	26150	Photo copy exps.	7160
Chalu	31550	Amanat Vapsi	60000
Bus stand shulk	500	JCB marmat	10718
Bajar Bethak	325	News paper	3060
Nal Conection	750	Fire brigade exps.	4650
Mudrak shulk	77000	Tube bell exps.	25200
Chungi	1093823	Samayojan hastantaran	1400000
Rashi hastantaran	1400000	Adhigrahan exps.	3930
Samayojan aye	4820	Niyalya fees	22000
Mics. Income	208	Gst return Fees	113280
Dukan Kiraya			
Gat	4122	Fixed Assets :-	
chalo	762	Jalpraday Items	7090
Bhavan kiraya chalu	3648		
Nirmman shulk	2883	Closing balance	
Bhavan praman patra	100	Cash in hand	
Praman patra shulk	4450	Cash at bank	16981940
Hakanataran Shulk	106179		
BPL rashan card	100		
Gumti tax	3096		
Bus stand nilami	22500		
Bajar Bethak nilami	35000		
Bus stand Book Bikari	140		
Bajar Bethak bikari	80		
Bajar Bethak nilami	34500		
Bus stand nilami	63000		
Medan nilami	50000		
Bhavan kiraya	700		
GST	2885		
Shiramik panjiyan shulk	15		
	20229557		20229557

Date - 22-12-2020

Place - Biaora

For Rajesh Singi & Associates
Chartered AccountantCA Rajesh Singi
Partner
M.no. 403035

NAGAR PALIKA PARISHAD KHUJNER (M.P.)
Receipt & Payment Account
For the Month - July 2019

Receipt	Amount	Payment	Amount
Opening Balance		Repairing exps.	63
Cash in hand		Vahan Kiraya	5780
Cash at bank	16981940	Printing & Stationery	5700
Sampatti Kar		Diesel Expenses	119078
Gat	48089	Website exps.	74499
Chalu	270	Electricity Bill Expenses	41841
Samekit kar		Manday exps.	244317
Gat	21673	C.O.MANDEV	22235
Chalu	245	Rajsav kabin nirman	84110
Upkar		Rajsav shake exps.	13250
Gat	17356	Photo copy	8634
Chalu	0	SVACHCHHATA exps.	2100
Jal kar		vivid exp	2540
Gat	73550	Jal Praday	1510
Chalu	40800	Gst chalan	2896
Shadak marmat	32000	Gadi marmat	31000
Rajvit	297000		
Mulbhut	440000	Closing balance	
Yatrikar	48000	Cash in hand	
Mudrak shulk	46000	Cash at bank	21158474
Chungi	1098823		
14va vita ayoge	2535000		
Pramman patra shulk	3450		
Dukan kiraya	2753		
GST	1041		
BPL rashan card	60		
Hakanataran Shulk	58414		
Dukan nilami premmyam shulk	50000		
Bajar Bethak	13125		
Bus stand nilami	8438		
	21818027		21818027

Date - 22-12-2020

Place - Biaora

For Rajesh Singi & Associates
Chartered Accountant



CA Rajesh Singi
Partner
M.no. 403035

NAGAR PALIKA PARISHAD KHUJNER (M.P.)

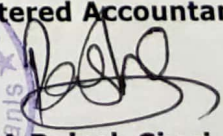
**Receipt & Payment Account
For the Month - August 2019**

Receipt	Amount	Payment	Amount
Opening Balance		Salary Expenses	1690547
Cash in hand		Printer purchase	16500
Cash at bank	21158474	Parishade mandey	26000
Sampatti Kar		Lok nirman marmat	97575
Gat	25086	Swachata Shake marmat	448084
Chalu	240	Travlling Exp	22000
Samokit kar		Swachata shake lone	14392
Gat	9173	Diesel Expenses	73860
Chalu	364	Chamber nirman	2150
Upkar		15 augest exps.	11000
Gat	4476	Photo copy	2940
Chalu	96	Gst chalan	1042
Hakanataran Shulk	46465	Net balalnce	499
pramman patra shulk	2070	Jcb parts exps.	8650
BPL rashan cade	70	Advetisement	3000
Manglik bhavan	700	Mics. Exps.	2100
14va vita ayoge	719000	Jal Praday EXP	120383
Bank se aay	66139	Vahan Kiraya	2800
Chungi	1098823	SHOCHALY samagri	520
Dukan Nilaami	475000	Digetal signaturs	1500
Shiramik panjiyan shulk	45	Road khudai	2500
Jal kar		Hudko lone	143164
Gat	16195	Chuna exps.	25000
Chalu	17750	Karyalay samagri	1564
Bus stand nilami	8438	Annugra rashi sambal yoajne	60000
RTI	304	Jal Praday Marmat	37042
Bajar Bethak nilami	13125	Rajsav Marammat	2003
Amanat Rashi	1750	SHREE .O.SHAHIN	1250
Nal Conection	2310	MUKHIYAMATRI ADHOSARCHNA	12206
Navin nal conection ammant	20000	MOTER PAMP EXPS.	285
		Fixed Assets :-	
		Street Light Pole items	919
		Jalpraday Items	13
		Loha Jali	4
		Other Asstes	19
		Closing balance	
		Cash in hand	
		Cash at bank	1857
	23686093		2368

Date - 22-12-2020

Place - Biaora

For Rajesh Singi & Associates
Chartered Accountant


CA Rajesh Singi
Partner
M.no. 403035

NAGAR PALIKA PARISHAD KHUJNER (M.P.)
Receipt & Payment Account
For the Month - September 2019

Receipt	Amount	Payment	Amount
Opening Balance			
Cash in hand		Salary Expenses	808041
Cash at bank		Vahan kiraya	16600
Sampatti Kar	18573490	Vahan exsp.	5620
Gat		Repairing	580
Chalu	10861	Diesel Expenses	57135
Samckit kar	13443	Electricity exp	876091
Gat		Computer sammagri	12450
Chalu	5877	Vivedh exps.	4554
Upkar	4030	Moter Repairing	400
Gat		vividh exp	1897
Chalu	2488	Nirvachan flex	1800
Bhavan nirman	5968	Printing & Stationery	6703
BPL rashan cade	500	Moter pump marmat	11100
Hak Anataran Shulk	80	Moter exp	12950
Jal Kar	29153	Keetanaashak	1192772
Gat		Parshad Mandev	26000
Chalu	4950	Jal Praday	147164
Manglik bhavan	30860	15 augst festival	8430
Pramman patra shulk	7700	Photo copy	7264
Bajar Bethak nilami	1250	Dhol gyares exps.	2800
Chungi	13125	Sochalay samagri	1382
14va vita ayoge	780601	Bend viyavasta	5100
Bus stand book	2482000	Ravan putla Exps.	15000
Dukan kiraya	70	Rajsav exps.	23292
Nal Conection	2340	Lok nidhi exps.	39527
Navin nal conection ammant	3370	Swachta exps.	177435
GST	2000	C.O.mandey	12500
Nirman suvkrati	421		
Bus stand nilami	2500	Fixed Assets :-	
	8440	Furniture	18000
		Street Light Pole items	35386
		Jalpraday Items	13570
		Loha Jali	4583
		Other Asstes	17520
		Closing balance	
		Cash in hand	
		Cash at bank	18421871
	21985517		21985517

Date - 22-12-2020

Place - Biaora



For Rajesh Singi & Associates
Chartered Accountant

CA Rajesh Singi
Partner
M.no. 403035

PARISHAD KHUJNER (M.P.)
Receipt & Payment Account
For the Month - October 2019

Receipt	Amount	Payment	Amount
Opening Balance			
Cash in hand		Vahan Kiraya	11400
Cash at bank		Vahan marmat	9610
Sampatti Kar	18421871	Printing & Stationery	1920
Gat		Electricity exp	334597
Chalu	1849	Diesel Expenses	93225
Samekit kar	5965	Salary Expenses	864076
Gat		Flex nirman Exps.	32040
Chalu	3520	Photo copy	3054
Upkar	1723	Vividh exps.	7930
Gat		Parshad Mandey	26000
Chalu	1070	Jalprday wages	800
Jal kar	1660	Lok nirman vibhag	277083
Gat		Net center purchase	6300
Chalu	29400	S.b.m.samagri	490356
Praman patra shulk	2250	Ravan putla	28000
Hak Anataran Shulk	1660	Chona purchase	10050
Manglik bhavan	56933	Mahatma gandhi statue or flex	49470
BPL rashan card	10500	Rajsav marmat	27492
Rajvit ayoge	140	S.B.M. Manday	208635
Yatrikar	102000	C.O.Bhate	12500
Mulbhut Suvidha	310000	Yatra bhatta	14905
Sadak marmat	28000	Tractore	800
Unapatikar	258000	Get marmat	1800
Chungi	101000	Chatrapati matta mandir puja	1870
Matdata suchi	1602869	Computer tipilink exps.	180
Nal Conection Shulk	1120	Churi Exps.	87000
Nal Conection Ammant	4710	Tuble moter exp	2000
Shiramik panjiyan shulk	2000	Supplyar exps.	19700
Online building	15	Torch	600
Bajar dukan	3000	Kagaj pati exps.	7600
Bus stand nilami	920	Battry exps.	5920
	8438	Bajat exp	20000
		Gst	422
		Vividh exps.	1650
		Electricity exps.	8402
		wages Exps.	56714
		Motar marmat	40970
		Lok nirman savida	47605
		Fixed Assets :-	
		Table	4950
		Battary and Invator	73000
		Other Asstes	17600
		Kachra Vahan (40 Nos.)	297960
		Closing balance	
		Cash in hand	
		Cash at bank	17754427
	20960613		20960613

Date - 22-12-2020

Place - Biaora



For Rajesh Singi & Associates
Chartered Accountant

CA Rajesh Singi
Partner
M.no. 403035

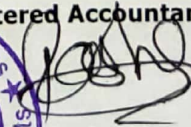
NAGAR PALIKA PARISHAD KHUJNER (M.P.)
Receipt & Payment Account
For the Month - November 2019

Receipt	Amount	Payment	Amount
Opening Balance			
Cash in hand		Salary Expenses	842317
Cash at bank		Jal Praday	63314
Sampatti Kar	17754427	Vividh exps.	8830
Gat		Vahan Kiraya	15000
Chalu	46609	Electricity Expenses	10502
Samekit kar	31264	J.c.b. marmat	57647
Gat		Bcching.powdar	193220
Chalu	11005	Hudko lon	140590
Upkar	9800	C.O. Balance sheet	59000
Gat		Parishad mandev	26000
Chalu	14322	Vividh exps.	2282
Grant	13785	News pepar bill	1458
Hak Anataran Shulk	314250	Advetisement	3000
Matdeta suchi	68008	Diesel Expenses	92513
Manglik bhavan	164	Fire Brigade exps.	42900
pramman patra shulk	3500	S.B.N. Savidha	289654
Dukan Nilaami	2380	Rajsav marat	27492
Jal Kar	66768	Lok nirman marmat	63005
Gat		C.O. namedev	125000
Chalu	15375	Churi purchase	90000
Nirman svikrati	32650	G.P.S coniction	6400
Nirman svikrati vikash exp	1000	Vhan exps.	13080
BPL rashan cade	9260	Navratri maata puja	28400
Dukan kiraya chalu	20	D.P. Exps.	5000
Gst	5768	Jal Praday	136060
Navin nal coneccion	1039	Gst Challan	750
Nal Coneccion Shulk amanat	7461	Moter marmat	14109
Lisence sales	3000	Tent fund exps.	3275
Mix income	1500	Stachu of mahatma Gandhi ji	21606
Bus stand nilami	150	Festival Expenses	2280
Bus stand book	8438		
	70	Fixed Assets :-	
		Computer	18000
		Street Light Pole items	9381
		Loha Jali	15000
		Other Asstes	21263
		Closing balance	
		Cash in hand	
		Cash at bank	15973685
	18422013		18422013

Date - 22-12-2020

Place - Biaora

For Rajesh Singi & Associates
Chartered Accountant


CA Rajesh Singi
Partner
M.no. 403035

NAGAR PALIKA PARISHAD KHUJNER (M.P.)
Receipt & Payment Account
For the Month - December 2019

Receipt	Amount	Payment	Amount
Opening Balance			842317
Cash in hand		Salary Expenses	52000
Cash at bank	15973685	Parshad Mandey	84187
Sampatti Kar		Diesel Expenses	10730
Gat	86749	Nirvachan Exps.	276735
Chalu	110497	S.B.N. marmat	57555
Samekit kar		Lok nirman marmat	63314
Gat	31978	Jalpradya marmat	27742
Chalu	30140	Rajsava	12500
Upkar		C.O.Salary	200000
Gat	28823	Annugrya rashi	50000
Chalu	32604	Salary Agrim	56773
14va vita ayoge	5000000	Shochalay exps.	11900
Statement salary	602360	Computer Print	14110
Mudrak	50600	Gandhi stachu	23374
Hak Anataran Shulk	239068	Muram exp	16900
pramman patra shulk	1720	Vahan kiraya	3000
Shiramik panjiyan shulk	15	Vigyapti	3000
Nirman suvkrati avedane	3000	Advetisement	31523
Bajar Bethak nilami	13125	Electricity exp	10940
Jal Kar		Printing & Stationery	12850
Gat	78654	Jalprday exps.	69991
Chalu	106774	Moter pump marmat	90450
Nirman suvkrati vikash	39179	Pani tenkar	124706
Manglik bhavan	126000	Festival Exps.	28490
Navin nal coneccion	4995	Moter pump marmat	35000
Nal Coneccion Shulk amanat	2000	Electricity exps.	3000
Dukan Nilaami	80000	printing exps.	4000
BPL rashan cade	200	Road Marammat exps.	1040
Gumti tax	1296	Gst	44090
Plastic spart fine	250	J.c.b. Rent	1175530
Spart fine	60	Payjal parivahan	137178
Dukan dashera primmium	178000	H.T. vidhut bill	
Shochaly safai kiraya	300	Fixed Assets :-	
Gst	13050	Street Light Pole items	44080
		Tube Light Rod	69870
		Motor 5 Hp	59997
		Closing balance	
		Cash in hand	19086250
		Cash at bank	
	22835122		22835122

Date - 22-12-2020

Place - Biaora

For Rajesh Singi & Associates
Chartered Accountant



CA Rajesh Singi
Partner
M.no. 403035

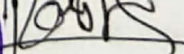
NAGAR PALIKA PARISHAD KHUJNER (M.P.)
Receipt & Payment Account
For the Month - January 2020

Receipt		Payment	
	Amount		Amount
Opening Balance			
Cash in hand		Printing & Stationery	7030
Cash at bank		Electricity Bill	21114
Sampatti Kar	19086250	Vahan Kiraya	56000
Gat		Repairing & Main.	2830
Chalu	19106	Diesel Exps.	85846
Samekit kar	52326	Vividh exps.	7395
Gat		Gst	13050
Chalu	18010	Moter pump marmat	61010
Upkar	16518	Jalpradya marmat	36340
Gat		Vigyapti exps.	20812
Chalu	6316	Tent exps.	3830
Hak Anataran Shulk	19370	Jalprady exps.	20935
Dukan Kiraya	82588	Road khudai	1200
Grant	25500	Dashera Festival Exps.	2300
Chungi	246000	Sabun exps.	7350
Gst	849267	keetanaashak	315000
Sadak marmat	4590	Computer Exps.	1350
Rajvit ayoge	60000	O.D.F	18800
Mulbhut Suvidha	270000	Panitenkar	46000
Mudarankan	310000	Lakhdi exp	50000
Yatri kar	31000	muram exp	22228
Nipatkar	65000	Tractor marmat	790
Navin nal coneccion	34000		
Nal Coneccion Shulk amanat	2555	Fixed Assets :-	
Gumti tex chalu	1000	Almari	8500
Navin nal coneccion parivatan shulk	360	Other Assets	13990
Manglik bhavan kiraya	1905		
Jal kar	8400	Closing balance	
Gat		Cash in hand	
Chalu	13025	Cash at bank	20463908
BPL rashan card	22225		
Bhavan nirman	100		
C.and .D. shulk	1324		
Bajar Bethak shulk	6000		
Bus stand shulk	13125		
pramman patra shulk	8438		
Tendar shulk	1310		
	12000		
	21287608		21287608

Date - 22-12-2020

Place - Biaora

For Rajesh Singi & Associates
Chartered Accountant


CA Rajesh Singi
Partner
M.no. 403035



NAGAR PALIKA PARISHAD KHUJNER (M.P.)

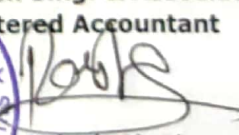
**Receipt & Payment Account
For the Month - January 2020**

Receipt	Amount	Payment	Amount
Opening Balance		Printing & Stationery	7030
Cash in hand		Electricity Bill	21114
Cash at bank	19086250	Vahan Kiraya	56000
Sampatti Kar		Repairing & Main.	2830
Gat	19106	Diesel Exps.	85846
Chalu	52326	Vividh exps.	7395
Samekit kar		Gst	13050
Gat	18010	Moter pump marmat	61010
Chalu	16518	Jalpradya marmat	36340
Upkar		Vigyapti exps.	20812
Gat	6316	Tent exps.	3830
Chalu	19370	Jalprady exps.	20935
Hak Anataran Shulk	82588	Road khudai	1200
Dukan Kiraya	25500	Dashera Festival Exps.	2300
Grant	246000	Sabun exps.	7350
Chungi	849267	keetanaashak	315000
Gst	4590	Computer Exps.	1350
Sadak marmat	60000	O.D.F	18800
Rajvit ayoge	270000	Panitenkar	46000
Mulbhut Suvidha	310000	Lakhdi exp	50000
Mudarankan	31000	muram exp	22228
Yatri kar	65000	Tractor marmat	790
Nipatkar	34000		
Navin nal coneccction	2555	Fixed Assets :-	
Nal Coneccction Shulk amanat	1000	Almari	8500
Gumti tex chalu	360	Other Assets	13990
Navin nal coneccction parivatan shulk	1905		
Manglik bhavan kiraya	8400	Closing balance	
Jal kar		Cash in hand	
Gat	13025	Cash at bank	20463908
Chalu	22225		
BPL rashan card	100		
Bhavan nirman	1324		
C.and .D. shulk	6000		
Bajar Bethak shulk	13125		
Bus stand shulk	8438		
pramman patra shulk	1310		
Tendar shulk	12000		
	21287608		21287608

Date - 22-12-2020

Place - Biaora

For Rajesh Singi & Associates
Chartered Accountant


CA Rajesh Singi
Partner
M.no. 403035



NAGAR PALIKA PARISHAD KHUJNER (M.P.)

**Receipt & Payment Account
For the Month - February 2020**

Receipt	Amount	Payment	Amount
Opening Balance		Salary Expenses	850637
Cash in hand		Vahan Kiraya	18800
Cash at bank	20463908	Electricity Bill	4800
Sampatti Kar		Mail id exps.	1500
Gat	44001	Moter repairing	8325
Chalu	62307	Advetisement	6000
Samckit kar		Jalprady exps.	4160
Gat	10343	H.T Coneccction	67949
Chalu	11351	News pepar	816
Upkar		J.c.b.marmat	15300
Gat	16407	Festival Expenses	3600
Chalu	24102	S.B.N.Marmat	278035
Jal Kar		Jalpradya marmat	47057
Gat	83500	Lok nirman	49855
Chalu	85000	Rajsav marmat	27742
Praman patra shulk	220	C.O.Mandev	12500
Mudarankan shulk	31000	Sabun exps.	6526
Nipatkar shulk	34000	C.A. Audit fees	15000
Yatrikar shulk	65000	Nali safai karayi	2800
Hak Anataran Shulk	32098	Vividh exps.	2459
Bus stand shulk book	70	Gadi marmat	40280
Shochaly safai kiraya	300	Moter pump marmat	40860
Bhavan praman patra shulk	50	Photo copy	3840
Manglik Bhavan shulk	4200	Alave lakhdi	66000
Bhavan nirman avedan shulk	20000	S.B.N. Sarvekshan	130020
Bhavan vikash shulk	14788	GST	4590
Yatri pratishalya bakaya	6312	Jalprady Cable	13500
Gat	6480	Diesel exps.	89066
Chalu	46352	VIGYAPTI exp.	4500
Bajar Bethak shulk	13125	Nirvachan Exps.	15900
Bus stand shulk	10312	Printing & Stationery	4000
Gst	10416	SVACHCHHATA samagri	2055
Navin nal coneccction shulk	1550	vijaydashmi divash	17500
Ammanat Rashi	2000		
Jcb machine kiraya	1500	Fixed assets :-	
		C.C.TV Cemra	19800
		Street Light Pole items	224722
		Closing Balance	
		Cash in hand	
		Cash at bank	19000198
TOTAL	21100692	TOTAL	21100692

Date - 22-12-2020

Place - Biaora

For Rajesh Singi & Associates
Chartered Accountant



CA Rajesh Singi
Partner
M.no. 403035

NAGAR PALIKA PARISHAD KHUJNER (M.P.)
Receipt & Payment Account
For the Month - March 2020

Receipt	Amount	Payment	Amount
Opening Balance		Salary Expenses	1684634
Cash in hand		GST Chalan	10416
Cash at bank	19000198	Vahan kiraya	18200
Sampatti Kar		Vigyapti exps.	6000
Gat	19924	Electricity exp	28625
Chalu	30613	Kachra trally marmat	21060
Samekit kar		Photo copy exps.	8472
Gat	3426	Moter vairing jal prada marmat	114191
Chalu	4451	Travlling exps.	3370
Upkar		Printing & Stationery	2400
Gat	6740	Lok nirman	99710
Chalu	11278	Rajsav master	55484
Nagar palika ave		C.O.Mandev	25000
Recipet grant	928254	Filter plant marmat	12950
Rajvit. ayoge	620000	Filter plant cable	42480
Chungi	1698534	Alave lakhdi	16000
Manglik bhavan	7000	Jalpradya	159955
pramman patra shulk	570	Computer marmat	3000
Nirman suvkrati avedane	500	Moter pump marmat	18450
Nirman vikash shulk	32780	Pankha marmat	550
Gumti tax gat	360	S.B.M.	628552
Chalu	720	Computer marmat	3000
Bhavan nirman	50	Samagri exp	1390
Karmkar fess	24460	Strate said jalprada	4602
Dukan Kiaraya	2748	Diesel Expenses	169965
Hak Anataran Shulk	11247	Vahan exps.	4800
Jal Kar		Vigyapti exps.	2625
Gat	2250	Keetanaashak samagri	90000
Chalu	41362	Chuna exp	10000
Sarkas annuapti	550	Lok nirman	12275
Bajar Bethak nilami	13125	Sabhun pur.	3375
Bus stand primiyam shulk	8440	Lohajali	4830
Shiramik panjiyan shulk	75	Jalpraday master	43903
Navin nal conecction shulk	3835		
Nal Conecction Shulk amanat	2000	Fixed Assets :-	
Gst	496	Street Light Pole items	223039
		Jalpraday Items	83626
		Loha Jali	13859
		Fire exineture	5000
		Other Asstes	57905
		Closing balance	
		Cash in hand	
		Cash at bank	18782293
	22475986		22475986

Date - 22-12-2020

Place - Biaora

For Rajesh Singi & Associates
Chartered Accountant

CA Rajesh Singi
Partner
M.no. 403035

NAGAR PALIKA PARISHAD KHUJNER (M.P.)
Receipt & Payment Account
For the Period 01.04.2019 to 31.03.2020

Receipt	Amount	Payment	Amount
Opening Balance		Salary Expenses	10405895
Cash in hand		Jal Praday Vidhut Exps.	940421
Cash at bank	19873236	Advertisment	33999
Sampatti Kar		Repairing Exps.	133415
Gat	19924	Vahan kiraya	242358
Chalu	320220	Electricity Expenses	1755373
Samekit kar		Diesel Expenses	1128342
Gat	125126	Printing & Stationery	98451
Chalu	85219	Street Light Expenses	35753
Sikhsha Kar		G.S.T.	165711
Gat	0	H.T.vidhut Exps.	406941
Chalu	0	Pani Tenkar Exps.	57780
Nagriya Vikas Upkar		Nirman Expenses	8742
Gat	125606	Fire Brigade Repairing	248600
Chalu	120469	Moter Repairing	329005
Jal Kar		Vigyapti Exps.	72044
Gat	463069	Chona Expenses	25000
Chalu	609433	Svachchhata Sarvekshan.	38300
Dukan Kiraya		Shochaly Marmat	105631
Gat	13102	Tent Rent	51520
Chalu	92883	Rajsav Marmat	236415
Yatrikar	716000	Vividh Exps.	713251
Gst	753867	Amanat Vapsi	5000
Gumti tax	6912	Samayojan rashi	2200000
Bus stand shulk	41233	D.J. Sound Exps.	2600
Bajar Bethak	51120	Moter pamp marmat	341146
Bavan Kiraya	4050	Lok Nirman marmat	694003
Bhavan pramman patra	2200	Pani Tenkar	98904
Nal Conection shulk	35431	Tector Tube Exps.	7500
Prmmiyam shulk	108540	Svachachhta Marmat	633285
pramman patra shulk	21060	Karmachari Drees Code	56615
Chatipurti	48823	Anugrah Rashi Sambal Yoajna	600000
Rajpatrika	447000	Svachata samagri	21217
Sadak marmat	698000	JCB Repairing Exps.	85965
Mics. Income	129607	Computer Exps.	47530
Hakanataran Shulk	750180	Jal Praday marmat	1293055
Mudrak shulk	235600	Digital signatures	3000
Bajar Bethak nilami	48125	Samnya marmat	26000
Paribar kalyan samho	9640	Hudko Loan Installment	443040
Nipatrikar	361000	Svachchhata shala marmat	184835
Pratishalya kiraya	7629	Keetanaashak Exps.	1597772
License Navinikaran Fees	476500	Amanat Vapsi	60000
Samayojan	4820	Jcb rent	44090
Compustic holl kiraya	34500	News paper Exps.	5334
Nirmman shulk	42163	Tubbel Balle Exps.	25200
Bajar Bethak nilami ammant	87000	Samayojan Hastantaran	1400000
Bus stand ammanat nilami	88316	Niyalya fees	22000
Madan nilami	50000	Parishad Mandy	504317
Bank state aye	70184	Lok Sabha Nirvachit Exps.	43410
S.B.I, nadi	2200000	Battry Exps.	11530
Mulbhut	440000	Audit Fees	15000
Bhavan kiraya chalu	177948	Rajsav Kabin Nirman	97360
Bus stand nilami	39376	Web site Exps.	74499
Rajvit	917000	Karaly sammagri	106647
Dukan nilami	150688	Festival Expenses	298002
Nirman suvkrati vikash	9260	Road khudai	7700
Statement salary	602360	Miss Exps.	81289

Rajesh Singi & Associates
 Chartered Accountants

Nirman suvkrati vikash	39679	Sambal yojna	200000
Dukan dashera primmium	178000	Mukhyamantri Adhoshanrachna	12020660
C.and .d. shulk	962254	Nirvachan Flex Exps.	60470
Mulbhut	343280	Lok Nidhi Exps.	39527
Bhavan nirman	21374	SBM Sammagri Exps.	1710978
Karmakar fess	48920	SBM Marmat exp	615390
Tendar shulk	12000	Bajat Exps.	20000
Bhavan vikash shulk	14788	C.A Balance sheet Exps.	59000
Amount Received		D.P. Exps.	5000
14va vitt. ayoge		Filter plant cable	42480
Grant	11728000	Filter plant marmat	12950
Rashi hastantaran	1488504		
Chungi	1400000	Fixed Assets Purchase	
License Fees	9921274	Street Light Pole items	635023
	5627651	Jalpraday Items	165586
		Kachra Vahan (40 Nos.)	297960
		Loha Jali	37492
		Other Asstes	147425
		Furniture	18000
		Table	4950
		Battary and Invator	73000
		Computer	18000
		Tube Light Rod	69870
		Motor 5 Hp	59997
		Almari	8500
		C.C.TV Cemra	19800
		Fire Extinguisher	5000
		Closing Balance	
		Cash in hand	0
		Cash at bank	18782293
	63500143		63500143

Date - 22-12-2020

Place - Biaora

For Rajesh Singi & Associates
Chartered Accountant



CA Rajesh Singi
Partner
M.no. 403035

NAGAR PALIKA PARISHAD KHUJNER (M.P.)
Income & Expenditure Account
For the Period 01.04.2019 to 31.03.2020

Expenditure	Amount	Income	Amount
Salary Expenses	10405895	<u>Sampatti Kar</u>	
Jal Praday Vidhut Exps.	940421	Gat	19924
Advertisment	33999	Chalu	320220
Repairing Exps.	133415	<u>Samekit kar</u>	
Vahan kiraya	242358	Gat	125126
Electricity Expenses	1755373	Chalu	85219
Diesel Expenses	1128342	<u>Sikhsa Kar</u>	
Printing & Stationery	98451	Gat	0
Street Light Expenses	35753	Chalu	0
G.S.T.	165711	<u>Nagriya Vikas Upkar</u>	
H.T.vidhut Exps.	406941	Gat	125606
Pani Tenkar Exps.	57780	Chalu	120469
Nirman Expenses	8742	<u>Jal Kar</u>	
Fire Brigade Repairing	248600	Gat	463069
Moter Repairing	329005	Chalu	609433
Vigyapti Exps.	72044	<u>Dukan Kiraya</u>	
Chona Expenses	25000	Gat	13102
Svachchhata Sarvekshan.	38300	Chalu	92883
Shochaly Marmat	105631	Yatrikar	716000
Tent Rent	51520	Gst	753867
Rajsav Marmat	236415	Gumti tax	6912
Vividh Exps.	713251	Bus stand shulk	41233
Amanat Vapsi	5000	Bajar Bethak	51120
Samayojan rashi	2200000	Bavan Kiraya	4050
D.J. Sound Exps.	2600	Bhavan pramman patra	2200
Moter pamp marmat	341146	Nal Conection shulk	35431
Lok Nirman marmat	694003	Prmmiyam shulk	108540
Pani Tenkar	98904	pramman patra shulk	21060
Tector Tube Exps.	7500	Chatipurti	48823
Svachachhta Marmat	633285	Rajpatrika	447000
Karmachari Drees Code	56615	Sadak marmat	698000
Anugrah Rashi Sambal Yoajna	600000	Mics. Income	129607
Svachata samagri	21217	Hakanataran Shulk	750180
JCB Repairing Exps.	85965	Mudrak shulk	235600
Computer Exps.	47530	Bajar Bethak nilami	48125
Jal Praday marmat	1293055	Paribar kalyan samho	9640
Digital signatures	3000	Nipatrikar	361000
Samnya marmat	26000	Pratishalya kiraya	7629
Hudko Loan Installment	443040	License Navinikaran Fees	476500
Svachchhata shala marmat	184835	Samayojan	4820
Keetanaashak Exps.	1597772	Compustic holl kiraya	34500
Amanat Vapsi	60000	Nirmman shulk	42163
Jcb rent	44090	Bajar Bethak nilami ammant	87000
News paper Exps.	5334	Bus stand ammanat nilami	88316
Tubbel Balle Exps.	25200	Madan nilami	50000
Samayojan Hastantaran	1400000	Bank state aye	70184
Niyalya fees	22000	S.B.I, nadi	2200000
Parishad Mandy	504317	Mulbhut	440000
Lok Sabha Nirvachit Exps.	43410	Bhavan kiraya chalu	177948
Battray Exps.	11530	Bus stand nilami	39376
Audit Fees	15000	Rajvit	917000
Rajsav Kabin Nirman	97360	Dukan nilami	150688
Web site Exps.	74499	Nirman suvkrati vikash	9260
Karaly sammagri	106647	Statement salary	602360
Festival Expenses	298002	Nirman suvkrati vikash	39679
Road khudai	7700	Dukan dashera primmium	178000



Miss Exps.	81289	C.and .d. shulk	962254
Sambal yojna	200000	Mulbhut	343280
Mukhyamantri Adhoshanrachna	12020660	Bhavan nirman	21374
Nirvachan Flex Exps.	60470	Karmakar fess	48920
Lok Nidhi Exps.	39527	Tendar shulk	12000
SBM Sammagri Exps.	1710978	Bhavan vikash shulk	14788
SBM Marmat exp	615390		
Bojat Exps.	20000	Amount Received	11728000
C.A Balance sheet Exps.	59000	14va vitt. ayoge	1488504
D.P. Exps.	5000	Grant	1400000
Filter plant cable	42480	Rashi hastantaran	9921274
Filter plant marmat	12950	Chungi	5627651
		License Fees	
	469660		
Excess Of Income Over			
Expenditure			43626907
	43626907		

Date - 22-12-2020

Place - Biaora

For Rajesh Singi & Associates
Chartered Accountant



CA Rajesh Singi
Partner
M.no. 403035



Abstract Sheet for reporting on Audit Paras For Financial Year 2019-20
Name of URB - Nagar Palika Parishad Khajner

Name of Auditor - Rajesh Singl & Associates Co.

Sr. No.	Parameters	Description		Observation in brief	Suggestion
1.	Audit of Revenue	We have audited the Revenue of Nagar Parishad From Various sources.			
		Receipt in Rs.			
		Year 2018-19	Year 2019-20	% of Growth	
(i)	सम्पत्ति कर	434144.00	340144.00	-78.00	
(ii)	समेकित कर	511250.00	210345.00	-41.00	
(iii)	नगरीय विकास कर	150499.00	246075.00	63.50.00	
(iv)	शिक्षा कर	156705.00	0.00	-100.00	
	कुल योग	1252598.00	756564.00		
	गैर राजस्व वसूली				
(i)	भवन भूमि किराया	1392640.00	1056153.00	-75.00	
(ii)	जल उपभोक्ता प्रभार	903652.00	1072502.00	18.68.00	
(iii)	होम अपशिष्ट प्रबंधन उपभोक्ता प्रभार	0.00	0.00	0.00	
(iv)	अन्य कर / शुल्क	644150	1083912.00	89.65.00	
	कुल योग	2940442.00	3212567.00		
	महायोग	4193040.00	4009131.00		



Sr. No.	Parameters	Description	Observation in brief	Suggestion
2.	Audit of Expenditure	We have Performed test check of payment vouchers entered in the main cash book.	We have found some Bill that are purchase from unregistered dealer.	We have suggested that organization should be purchase from registered dealer.
3.	Audit of Book Keeping	We Checked the Books of Accounts (Main Cash Book & Cashier Cash Book)	We Observed that ULB has not maintained Fixed Assets Register & not prepared Bank Reconciliation Statement.	ULB should maintained the Fixed Assets Register and also mentioned the distinct code on Assets.
4.	Audit of FDR	We have Checked FDR.	ULB not maintained the FDR Register.	ULB should maintained the FDR Register.
5.	Audit of Tendor/Bids	We have Checked Tendor File on test basis and Found that the process have been properly followed and was as per the rules.	No Observation.	NA
6.	Audit of Grants & Loans	We have Checked and Verified the Grants received from central and state government.	No Observation.	NA
7.	Incidence relating to diversion of fund from Capital Receipts/Grants/Loans to Revenue nature Expenditure and from one Schemes/Project to another	We did not observed any type of case.	No Observation.	NA
8. a)	a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to revenue receipt (Tax and non tax) Excluding Octroi, Entry Tax, Stamp duty and other Grants	Revenue Expenses = 4,31,57,247/- and Revenue Receipt = 4,36,26,907/- (Revenue Expenses/Revenue Receipt) (4,31,57,247/4,36,26,907) = 108.82% approx.	No Observation.	NA



b)	b) Percentage of Capital Expenditure with respect to Total Expenditure	Capital Expenses = 15,60,603/- & Total Expenses = 4,47,17,850 Ratio = 0.35% approx.	8	No Observation.	NA
9.	Whether all the Temporary advances have been fully recovered or not	NA	NA	NA	NA
10.	Whether the bank Reconciliation statement have been regularly prepared	Bank Reconciliation Statement is not Provide to us	We have observed that Bank Reconciliation statement not have been prepared by entity on timely basis.		

Rajesh Singi & Associates
Chartered Accountant



CA Rajesh Singi
Partner
M. No. 403035