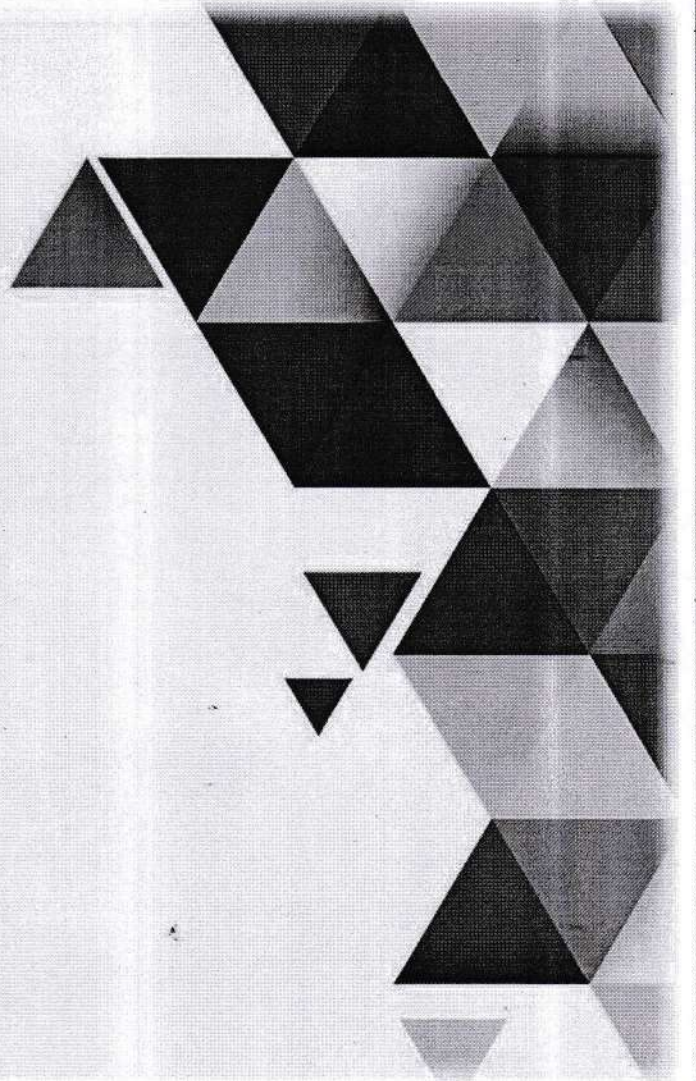


NAGAR PARISHAD KHAJURAHO

AUDIT REPORT- FINANCIAL YEAR 2023-24



PATIDAR AND ASSOCIATES
CHARTERED ACCOUNTANTS

महानगरपालिका अधिकारी
नगर परिषद खजुराहो
१५/०५/२०२४



REPORT CONTENT

<u>S.NO.</u>	<u>PARTICULAR</u>	<u>PAGE NO.</u>
1.	Independent Auditor's Report	2-4
2.	Annexure 1 & 2	5-19
3.	Reporting on Audit Para's	20-21
4.	Annexure C & D	22-23
5.	Receipt & Payment Statement	24-27


शुभाश्वरी का. अ. अ. अधिकारी
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शुभाश्वरी का. अ. अ. अधिकारी



INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of NAGAR PARISHAD KHAJURAHO

1. Report on the Financial Statements

We have audited the accompanying financial statements of NAGAR PARISHAD KHAJURAHO ("the ULB"), which comprise the Receipt & Payment Account for the year then ended, and other explanatory information.

2. Management's Responsibility for the Financial Statements

The ULB's Management is responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the ULB in accordance with the provisions of Madhya Pradesh Municipalities Act, 1961 and accounting principles generally accepted in India, including the Municipal Accounting Manual ("the Manual") and Accounting Standards applicable to the Urban Local Bodies. This responsibility also includes maintenance of adequate accounting records in accordance with the Municipal Accounting Manual for safeguarding of the assets of the ULB and for preventing and detecting 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 adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error. However, in this case ULB is not in practice of maintaining balance sheet & Income and expenditure account, so receipt and payment account shall be considered as final statement on which we express our opinion.

3. Auditor's Responsibility

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

We have taken into account the Municipal Accounting Manual, the accounting and auditing standards and matters which are required to be included in the audit report as per the letter issued by Directorate, Urban Administration & Development, M.P., Bhopal in this regard. The Commissioner/CMO has not directed us to perform any other section in his office in addition to the above scope.



महाराष्ट्र नगरपालिका अधिकाय
नगर परिषद खजुराहो
जिल्हा - खजुराहो (म.प्र.)



We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

4. Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the report attached below, the Receipt & Payment Account annexed to this report give true and fair view of financial transactions affected by ULB and recorded these transactions in cash book for the financial year ending as on 31st March, 2024.

5. Basis for Qualified Opinion

The details which form the basis of qualified opinion are reported in the Annexure 1 and Annexure 2 annexed to this report.

6. Emphasis of Matters

We draw attention to the following matters reported in Annexure - 2, annexed to this report.

- Accounts prepared as per the Manual in lieu of accounting standards for local bodies as issued by Institute of Chartered Accountants of India.
- Non-maintenance or incomplete registers as prescribed under manual and mentioned at point 3 of annexure 2.



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Our opinion is not modified in respect of these matters.

7. We further report that:

- We have sought and, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- Except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, in our opinion proper books of account as required by Municipal Accounting Manual have been kept by the ULB so far as appears from our examination of those books.
- The Receipt & Payment Account deal with by this Report are in agreement with the books of account.
- Except for the matter described in the Basis for Qualified Opinion paragraph above, the Receipt & Payment Account comply with the Municipal Accounting Manual and Accounting Standards applicable to the Urban Local Bodies.
- The matter described in the Basis for Qualified Opinion paragraph above, in our opinion, may have an adverse effect on the functioning of the ULB.
- The qualification relating to the maintenance of accounts and other matters connected therewith are as stated in the Basis for Qualified Opinion paragraph above.
- With respect to the adequacy of the internal financial controls over financial reporting of the ULB and the operating effectiveness of such controls, refer to our separate Report in 'Annexure 1'.

Date:30/09/2024

UDIN: 24418806BKDFNN4591

For Patidar & Associates
Chartered Accountants



Neelsh Patidar
(Partner)

MRN - 418806



Annexure '1'

Report on Internal Financial Controls over Financial Reporting

1. Report on the Internal Financial Controls of the ULB ("the ULB")

We have audited the internal financial controls over financial reporting of NAGAR PARISHAD KHAJURAHO ("the ULB") as of March 31, 2024 in conjunction with our audit of the financial statements of the ULB for the year ended on that date.

2. Management's Responsibility for Internal Financial Controls

The ULB's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the ULB. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to ULB's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required in accordance with the Madhya Pradesh Municipalities Act, 1961 including the Municipal Accounting Manual and accounting principles generally accepted in India applicable to the Urban Local Bodies.

3. Auditors' Responsibility

Our responsibility is to express an opinion on the ULB's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the Guidance Note") and the Standards on Auditing, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting,



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assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion on the ULB's internal financial controls system over financial reporting.

4. Meaning of Internal Financial Controls Over financial Reporting.

A ULB's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A ULB's internal financial control over financial reporting includes those policies and procedures that

- pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the ULB;
- provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the ULB are being made only in accordance with authorizations of management and officers of the ULB; and
- Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the ULB's assets that could have a material effect on the financial statements.

5. Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions or that the degree of compliance with the policies or procedures may deteriorate.



महाराष्ट्र राज्य सरकार
महाराष्ट्र परिवार खजाना
महाराष्ट्र - पुणे (म.प्र.)
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6. Qualified opinion

According to the information and explanations given to us and based on our audit, the following material weaknesses have been identified as at March 31, 2024:

- a) The ULB did not have an appropriate internal financial control system over financial reporting since the internal controls adopted by the ULB did not adequately consider risk assessment, which is one of the essential components of internal control, with regard to the potential for fraud when performing risk assessment
- b) The ULB did not have an appropriate internal 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.
- c) The ULB did not have an appropriate internal 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 payables, consumption, inventory and expense account balances.
- d) The ULB did not have an appropriate internal control system for fixed asset with regard to purchase, construction, transfer and physical verification. Further, the internal control system for identification and allocation of overheads to fixed asset 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.

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 at March 31, 2024 based on the criteria established by the ULB.



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PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

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We have considered the material weaknesses identified and reported above in determining the nature, timing, and extent of audit tests applied in our audit of the March 31, 2024 financial statements of the ULB, and these material weaknesses do not affect our opinion on the financial statements of the ULB.

Date: 30/09/2024

For Patidar & Associates
Chartered Accountants



Neelesh Patidar
Partner
MRN - 418806

मुख्य कार्यकारी अधिकारी
नगर परिषद खजुराहो
खजुराहो - धुलारपुर (म.प्र.)
[Signature]



Annexure '2'

The Annexure referred to in paragraph 5 & 6 of Our Report:

1. Audit of Revenue

- 1) The auditor is responsible for audit of revenue from various sources.

Revenues were recorded on the basis of own sources, Grant funds, assigned revenue and other income as per their nature and sources. The receipts have been summarised in the receipt & payment statement on the basis of cashbook entries.

- 2) He is also responsible to check the revenue receipts from the counter files of receipt book and verify that the money receipt is duly deposited in respective bank account. The counter foils or revenue receipts were made available to us for verification. It was informed to us that the revenue/tax collector/officer directly deposits the amount collected with main cashier at the cash counter, who in turn deposit this amount directly to the bank account. A register is being maintained by revenue/tax collector/officer from which collected amount move into cashier cash book. A detailed statement containing outstanding demand and tax collected during the year was provided to us by the concerned department duly certified by the concerned officer.

- 3) Percentage of revenue collection increase or decrease in various heads in property tax, samekitkar, shikshaupkar, nagriyavikasupkar, and other tax compared to previous year shall be part of report.
Details are given in Annexure C attached to this report.

- 4) Delay beyond 2 working days shall be immediately brought to the notice of commissioner/CMO.

No such instances were noticed during the test check of entries conducted by us except the circumstances like public holidays, government or local holidays etc.

- 5) The entries in Cash book shall be verified.

We have verified the entries in cash book on test check basis. However due to quantum of transactions and inherent limitation of audit we cannot provide our absolute assurance on the entries of the cash book. It is generally recommended that entries of the cash book should be duly supported by necessary evidences and authorizations.



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- 6) The auditor 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.

No details with respect to quarterly & monthly targets set for the FY 2023-24 & the revenue recovery against such targets were made available to us. Hence, it was not possible for us to report the revenue recovery against the quarterly and monthly targets.

During our verification of revenue registers we observed outstanding from past several years, below mentioned are few cases.

In case of property tax

Property tax register is not maintained properly as it does not contain important details such as outstanding balance, since when dues are pending, legal action initiated against such pending dues. List of few pendency's of taxes from long time has been listed below:

Name	Old dues	Current due	Total due
Dharmendra Singh	6,621.00	1,748.00	8,369.00
Arvind Gupta	8,340.00	2,461.00	10,801.00
Sangeeta Singh	18,056.00	1,851.00	19,907.00
Asha Chourasia	15,019.00	1,711.00	16,730.00

- 7) The auditor shall verify the interest income from FDR's and verify that interest is duly and timely accounted for in cash book.
We have verified the interest income from FDR's and noticed that interest income is recognised in books of accounts on FD renewal or maturity basis.
- 8) The case where, the investments are made on lesser interest rates shall be brought to the notice of the Commissioner/CMO.
All FDR's have been verified as provided to us & were in the possession of ULB. Detail of the same is provided in sub point 3 of point 4.

2. Audit of Expenditure:

- 1) The auditor is responsible for audit of expenditure under all the schemes.
Expenditure under various heads which was recognized and entered in the books of account produced before us for verification. Expenditures were classified as per their nature.



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- 2) He is also responsible for checking the entries in cash book and verifying them relevant vouchers.

We have verified the entries in cash book on test check basis which were supported by relevant vouchers/note sheets. However, considering the bulk quantum of entries and the weak internal control procedures, the discrepancies in the entries of cash book cannot be ruled out.

- 3) He should also check monthly balance of the cash book and guide the accountant to rectify errors, if any.

No issue of any difference in test check totalling amount was noticed in course of our verification.

- 4) He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of the Commissioner / CMO.

Details relating to deviation of expenditure, if any, of particular scheme is specified at sub point 4 of point 6.

- 5) He shall also verify that the expenditure is accordance with the guideline, directives, acts and rules issue by Government of India/ State Government.

As explained to us, ULB follows the necessary guidelines, directives, acts and rules issued by Government of India and State Government. However, ULB didn't provided such directives with written confirmation and hence it was not possible for us to verify the expenditures in accordance with such guidelines etc.

- 6) During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.

We have verified the expenditure on test check basis and it was found that such expenditure were duly supported by financial and administrative sanctions accorded by competent authority. ULB follows the hierarchy of sanctions and approvals depending upon the nature of the transactions and financial limits. ULB has explained following sanctioning authority for the given expenditures:

(Recurring Expenses)	Accounts officer and CMO can authorise the payments
Salary and administrative expenditure	
(Non-Recurring, Capital & Project	CMO and Chairmen should authorize



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**Expenses)**

All other payments

payments

- 7) All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit. Non-compliance of audit paras shall be brought to the notice of Commissioner / CMO. No such instances were noticed during the test check of such entries conducted by us.
- 8) The auditor shall be responsible for verification of scheme wise/ project wise Utilization Certificate (UC's). UC's shall be tallied with the Receipt & Payment Account and creation of Fixed Asset. Utilization certificates of only Kayakalp 1st Phase, Road development & SDRF grants were provided for verification of scheme wise project/ wise utilization of fund.

We are unable to verify the details of capitalization of expenditure since there is neither any proof available nor completion of work from respective department. There is no cross check mechanism exist to ensure the completion of project except payment of final bill. It is suggested that a proper internal control system should be framed to identify the fixed asset and its recognition in fixed asset register and books of account of the ULB.

- 9) He shall verify that all temporary advances of other than employees have been fully recovered. Details regarding temporary advances were not provided to us by the ULB and hence we cannot comment on the same.

3. Audit of Book Keeping

- 1) The auditor is responsible for audit of the books of accounts as well as stores. ULB maintains the records for the financial information with respect to accounting and stores.
- 2) He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to the Urban local Bodies. Any discrepancies shall be brought to the notices of Commissioner / CMO.



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गाउँपालिका खजुगहा
सुनसरी (म.स.)



Store register were provided by the ULB for verification. It was noticed that the closing value of stock item not mentioned in the register, only quantity recorded.

- 3) The auditor shall verify advance register and see that all the advance to employees are timely recovered according to the condition of advance. All the case of non-recovery shall be specifically mentioned in audit report.

As per the information and explanation provided to us by the management of the ULB, no specific condition related to advances are placed. Hence, it is not possible for us to verify the cases of timely recovery of advances, if any. The list of advances as per advance register is as follows:

Date	Name of person	Amount	Details of advance gives	Adjustment if any
18/02/2020	Nand Kishor Koundar	1,50,000/-	Matangeswar Abhishiek 2020 Arrangement	NO
03/03/2021	Har Govind Ghosh	1,80,000/-	Matangeswar Abhishiek 2021 Arrangement	NO
24/02/2022	Har Govind Ghosh	2,00,000/-	Matangeswar Abhishiek 2022 Arrangement	NO
10/02/2023	SHOBH RAJ SINGH	2,50,000/-	Matangeswar BARAAT 2023 Arrangement	NO
10/02/2023	Kalyan Singh	2,00,000/-	Matangeswar Abhishiek 2023 Arrangement	ADJUSTED 31/03/24
04/03/2024	SURENDRA KUMAR KHARE	2,00,000/-	Matangeswar Abhishiek 2024 Arrangement	NO
04/03/2024	ADITYA PRATAP SINGH	2,50,000/-	Matangeswar BARAAT 2024 Arrangement	NO

- 4) Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned. If bank reconciliation Statement are not prepared the auditor will help in the preparation of BRS's

Bank Reconciliation is provided to us by the ULB as follows:

Bank Name	Bank Account No.	Closing Balance as per Cash book as on 31/03/2024	Closing Balance as per Pass book as on 31/03/2024
Jila Sahkari kendriya Bank Maryadit Khajuraho	5810	49,76,904.46	49,76,904.46
Jila Sahkari kendriya Bank Maryadit Khajuraho	5649	58,24,024.00	58,24,024.00
Jila Sahkari kendriya Bank Maryadit Khajuraho	5774	1,38,657.00	1,38,657.00
Canara Bank	2083	11,55,231.44	11,55,231.44
Kotak Mahindra Bank	1541	28,21,331.67	28,21,331.67
Central Bank	9109	4,18,555.00	4,18,555.00
SBI	3041	1,00,15,121.94	1,00,15,121.94
SBI	8070	44,72,695.79	44,72,695.79
SBI	3052	14,95,665.76	14,95,665.76
SBI	2967	5,38,565.96	5,38,565.96
PNB	0015	0	0



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चार्टर्ड अकाउंटन्ट्स
महाराष्ट्र - पुणे - ४११००४



SBI	2901	7,56,65,980.00	7,57,18,259.00
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Difference SBI 2901:

1	Chq. No.- 530404 DTD 12-09-13	5,000.00
2	Chq. No.- 993133 DTD 15-10-14	3,000.00
3	Chq. No.- 993195 DTD 02-01-15	5,000.00
4	Chq. No.- 081090 DTD 13-03-15	1,334.00
5	Chq. No.- 825589 DTD 16-02-17	3,000.00
6	Chq. No.- 825661 DTD 01-05-17	5,000.00
7	Chq. No.- 182845 DTD 31-08-17	5,000.00
8	Chq. No.- 182849 DTD 31-08-17	5,000.00
9	Chq. No.- 182853 DTD 31-08-17	5,000.00
10	Chq. No.- 182855 DTD 31-08-17	5,000.00
11	Chq. No.- 182861 DTD 31-08-17	5,000.00
12	Chq. No.- 182872 DTD 20-10-17	3,000.00
13	E-PAYMENT DTD 12-10-17	2.95
14	E-PAYMENT DTD 22-02-18	740
15	E-PAYMENT DTD 15-03-19	473.05
16	E-PAYMENT DTD 15-04-19	729.05

- 5) He shall be responsible for verifying the entries in the Grant register. The receipts and payment of grants shall be duly verified from the entries in cash book.
Grant registers were made available to us for verification. The receipt & payments out of grants were verified on test check basis. A summarised statement of grants maintained by the ULB has been provided to us and same has been provided in the point 6(1) of this report.
- 6) The auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notices of Commissioner / CMO.
Fixed asset registers were not provided to us for verification. Therefore we are not able to verify the same and comment upon whether it is complete and correctly balanced.
- 7) The auditor shall reconcile the account of receipt and payment especially for project funds.
ULB does not maintain separate cash books for different schemes and projects and hence we cannot comment on reconciliation with Receipt & Payment.

4. Audit of FDR

- 1) The auditor is responsible for audit of all fixed deposits and term deposits.



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मुख्य अधिकारी
मुख्य अधिकारी (म. व.)





Tender related documents were provided to us on sampling basis, and except few minor irregularities we found them complete and appropriate. Competitive tendering procedures were followed for all bids.

3) He shall verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period. Tender related documents were provided on test check basis, and we have verified the receipts of tender fee / bid processing fee / performance guarantee etc. No major irregularities were found during our verification in the produced documents.

4) The bank guarantees, if received in lieu of bid processing fee / performance guarantee shall be verified from the issuing banks.
No such bank guarantees were produced before us for verification.

5) The conditions of BG shall also be verified; any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of Commissioner/CMO.
No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions of BG.

6) The cases of extension of BG shall be brought to the notice of Commissioner / CMO. Proper guidance to extend the BC's shall also be given to ULB
No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions/extensions of BG.

7) The contract closure shall also be verified by the auditor.
No contract closure documents were made available to us for verification.

6. Audit of Grants and Loans

1) The auditor is responsible for audit of grants given by Central Government and its utilization.

Verification had been conducted for the grants received from the Central/state government. Details of grant receipt and utilised as per records are as follows:

S.No	Grants	Received	Utilized	Balance
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मानव संसाधन विभाग
महाराष्ट्र सरकार, नई दिल्ली



1	Mulbhoot Suvidha	57,22,918.00	17,55,948.00	39,66,970.00
2	Rajya Vitt Ayog	91,38,000.00	29,74,174.00	61,63,826.00
3	Sadak Marmmat	38,91,587.00	9,06,821.00	29,84,766.00
4	KAYAKALP 1ST PHASE-1 CR	2,00,00,000.00	21,06,894.00	1,26,44,374.00
	KAYAKALP 1ST P ADDITIONAL-3 CR		52,48,732.00	
5	15th Finance 2022-23 tied 2 nd	76,79,303.00	0	76,79,303.00
	15th Finance 2022-23 untied 2 nd	51,19,535.00	51,19,535.00	0
6	Vishesh Nidhi (2020-21)G20 SUMMIT	1,00,00,000.00	24,28,254.00	75,71,746.00
7	SDMF/SDRF	1,07,00,000.00	0	1,07,00,000.00
8	TOURIST PLACE SPECIAL GRANT	80,00,000.00	80,00,000.00	0
10	GFC STAR RATING	57,000.00	55,000.00	2,000.00
11	NAJOO L RASHI	30,768.00	30,768.00	0
12	Jan Sampark Nidhi	45,000.00	30,000.00	15,000.00
13	Other	5000	0	5,000.00
14	SBM GRANTS-PFMS PORTAL TRF	11,66,000.00	0	11,66,000.00
	TOTAL	8,15,55,111.00	2,86,56,126.00	5,28,98,985.00
	ASSIGNED REVENUES CUM GRANTS			
1	OCTROI-CHUNGI	2,47,82,231.00	2,47,82,231.00	0
2	STAMP DUTY -MUDRANK SHULK	43,96,797.00	29,78,924.00	14,17,873.00
3	SAMEKIT ANUDAAN	4,55,000.00	4,55,000.00	0

In the absence of opening balances we cannot comment over closing balance of the grants.

2) He is responsible for audit of grants received from State Government and its utilization.

Verification had been conducted for the total grants received from the State/Central government. Details for the same are provided in table above.

3) He shall perform audit of loans provided for physical infrastructure and its utilization. During his audit the auditor shall specifically comment on the



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mechanism i.e. whether the asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non-generation of revenue.

As per information provided by the ULB and according to our verification, ULB has accorded loan from HUDCO. The loan repayment has been timely made at each quarterly/annually (as applicable) rest. However, there was no document or information provided to verify whether the asset created out of the loan has generated the desired revenue or not. We cannot comment on the possible reasons for non-generation of revenue.

Details of loan, as provided by the ULB to us, are provided here below:

Quarter	Interest Payment by ULB	Principal Payment by ULB	Total Payment
Quarter-1	96,597.00	1,85,750.00	2,82,347.00
Quarter-2	92,111.00	1,85,750.00	2,77,861.00
Quarter-3	86,682.00	1,85,750.00	2,72,432.00
Quarter-4	82,258.00	1,85,750.00	2,68,008.00
Total	3,57,648.00	7,43,000.00	11,00,648.00

Above loan was sanctioned for CM adhosanrachna scheme PHASE- I.

Register provided for verification. HUDCO loan statement not provide to verify the balance at year end.

- 4) The auditor shall specifically point out any diversion of funds from capital receipts/ grants/ bans to revenue expenditure.

As per the information made available to us, and as per our verification, instances of diversion of funds from one grant account to another have not been noticed. However, due to inherent limitation of internal controls over financial reporting, possibilities of fund diversion cannot be ruled out completely.



विकास कर्मचारी अधिकारी
नगर निगम राजगढ़
18/07/2018



Other Audit Observations

1. Non recovery of taxes

Urban Local Bodies (ULB) earns revenue from their own resources through taxes, rent, fees, issue of licenses etc. In test check of records as of 31 March 2024 a sum of Rs 109.48 lakhs (as shown in Table Below) plus Interest & Penalties were outstanding against the taxpayers, although the ULBs had powers under section 165 of Madhya Pradesh Municipalities Act, 1961 to approach a Magistrate to seek orders for recovery by distress and sale of any movable property of attachment and sale of immovable property belonging to defaulters, however they had not invoked these power to recover the outstanding taxes. Failure to invoke its powers resulted in non-recovery of outstanding taxes and resource crunch, leading to hindrance in development works.

Non Recovery of dues

(Amount in Lakhs)

Sl. No	Revenue Head	Previous year's recoverable	Received From Previous Dues	Un-Recovered Due for More than a Year	Current Year Demand	Current Year's Recovery	Un-Recovered due of Current Year	Total Recovery	Total un-recovered amount
1	Sampatti Kar	80.25	33.33	46.91	69.26	48.98	20.27	82.31	67.19
2	Samekit Kar	16.17	2.85	13.32	7.69	0.69	7.00	3.54	20.32
3	Nagar Vikas Upkar	19.59	6.26	13.33	14.52	9.59	4.93	15.86	18.26
4	Siksha Upkar	4.15	1.49	2.65	3.46	2.41	1.05	3.90	3.71
	Total	120.15	43.93	76.22	94.93	61.68	33.26	105.61	109.48
Total Un-Recovered amount									109.48

The demand and recovery figures were taken out of wasooli patrak of the revenue department of the ULB. There are variation in the opening balance of current year and closing balance of previous year wasooli patrak.

Date: 30/09/2024

For Patidar & Associates
Chartered Accountants



Neelesh Patidar
Partner
MRN - 418806

(Signature)
नरेश पटिदार
पटिदार & असोसिएट्स
चार्टर्ड अकाउंटेंट्स



Reporting on Audit Paras for Financial Year 2023-24

Name of ULB: NAGAR PARISHAD KHAJURAHO

Name of Auditor: **PATIDAR & ASSOCIATES, CHARTERED ACCOUNTANTS**

S. no.	Parameters	Description	Observation in brief	Suggestions
2	Audit of Expenditure	Verification of Expenditures are as per guidelines, directives, and rules under all schemes and entries of expenditures in cash book, Diversion of Funds, financial propriety of expenditures, scheme project wise utilisation certificate.	Observations were listed in brief in point no. 2 of annexure 2 of audit report attached	Scheme/ project wise utilisation certificate for all the scheme & grant fund should be kept by the ULB.
3	Audit of Book keeping	Verification of books of accounts and stores are maintained as per accounting rules, advance register and check timely recovery, Bank reconciliation statement, grant register, fixed asset register	Observations were listed in brief in point no. 3 of annexure 2 of audit report attached	Required books of accounts as prescribed under MP MAM Should be maintained
4	Audit of FDR/TDR	Verify fixed deposits and term deposits and their maintenance	Observations were listed in brief in point no. 4 of annexure 2 of audit report attached	NA.
5	Audit of Tenders and Bids	Verify Tenders/Bids invited by ULB and competitive tendering procedures followed	Observations were listed in brief in point no. 5 of annexure 2 of audit report attached	Procedure for Tenders opening and Performance review should be carefully monitored.



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नगर पालिका अधिकारी
नगर पालिका खजुराहो
महाराष्ट्र - ४३१००२



PATIDAR & ASSOCIATES
CHARTERED ACCOUNTANTS

+91-9893958116
capatidar.associates@gmail.com

6	Audit of Grants & Loans	Verification of Grant received from Government and its utilisation	Observations were listed in brief in point no. 6 of annexure 2 of audit report attached	Grant register should be updated and balanced regularly with its Utilization Certificate.
7	Verify whether any diversion of funds from capital receipt /grants /Loans to revenue expenditure and from one scheme /project to another.		Observations related to diversion of funds has been pointed out in point no. 6 (iv) of annexure 2 of report attached	
8	Percentage of revenue expenditure (Establishment, salary, Operation & Maintenance) with respect to revenue receipts (Tax & Non Tax).	20,66,81,352.41 / 4,05,63,689.00 : 509.52%		
	Percentage of Capital expenditure wrt Total expenditure.	13,57,41,689.07 / 34,24,23,041.48 : 39.64%		
9	Whether all the temporary advances have been fully recovered or not.		Cases of outstanding advances have been outlined in point no. 3 (3) of report attached.	ULB should impose strict action to collect such amount or make necessary adjustment after prior approval of relevant authority.
10	Whether bank reconciliation statements is being regularly prepared		BRS prepared by the ULB	NA



महानगरपालिका अधिकारी
समाप्त
महानगरपालिका

Name of ULB: Nagar Parishad Khajuraho
Name of Auditor: Patidar & Associates

Annexure C
Amt in Rs.

Name of Auditor		Patidar & Associates				Time in hrs.		
S.no.	Parameters	Description		% of growth	Observation in brief			Suggestions
	Audit of Revenue	Receipt in (Rs.)						
	Rajaswa Kar wasooli	2022-23	2023-24					
1	Sampatti Kar	75.93	82.31	8.41	Collection % w.r.t. total dues is 55.06%	which is Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
2	Samekit Kar	3.61	3.54	-1.97	Collection % w.r.t. total dues is 14.83%	which is Not upto the mark	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
3	Nagar Vikas Upkar	14.19	15.86	11.74	Collection % w.r.t. total dues is 46.47%	which is Below Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
4	Siksha Upkar	3.80	3.90	2.71	Collection % w.r.t. total dues is 51.30%	which is Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
	Total	97.52	105.61					

The above recovery figures are taken from wasooli patrak provided by the Revenue deparatment of the Parishad.



(Signature)
नगर विकास अधिकारी
नगर परिषद खजुराहो
15/05/2024

Annexure D

**Revised abstract sheet for reporting on audit paras
2023-24**

Income & Expenditure Information

S.no.	Division	District	ULB name	ULB type
1	2	3	4	5
1	Sagar	Chhatarpur	Khajuraho	Parishad

Revenue receipts						
Property Tax	Other tax revenue	Fees & user charges	Revenue from municipal property	Assigned revenue	Revenue grants, Contribution & Subsidies	Other Income
6	7	8	9	10	11	12
1,07,67,666.00	-	31,08,514.00	33,58,088.00	2,96,34,028.00	-	44,16,122.00

Capital receipts					Total Receipts
Capital receipts	Central Finance Commission receipts	State Finance Commission receipts	Other Grants		
13	14	15	16		17
-	1,27,98,838.00	91,38,000.00	5,96,10,273.00		13,28,39,529.00

Revenue Expenditure							Total Expenditure
Establishment Expenditure	Administrative Expenditure	Operation & Maintenance	Interest & Finance Charges	Other Expenses	Loan repayment (Principle)	Other Capital Expenditure	
18	19	20	21	22	23	24	25
3,62,27,963.00	80,19,916.30	2,63,34,136.04	3,57,648.00	-	7,43,000.00	13,57,41,689.07	20,74,24,352.41

Property tax includes samkeit kur, viaks upkar, & siksha upkar

Auditor
FRN:
MRN:

Patidar & Ass
012264C
418806



(Signature)
मुख्य नगरपालिका अधिकारी
नगर परिषद खजुराहो
खजुराहो (म.प्र.)

Nagar Parishad Khajuraho, M.P.

Receipt and Payment Account

For the period 1-April 2023 to 31-March 2024

RECEIPTS	AMOUNT	PAYMENTS	AMOUNTS
Opening Balance (Cash & Bank)	19,51,35,110.69		
Revenues		Salary, Wages, Allowances and Perquisites	
Property Tax Current	48,98,023.00	SALARY REGULAR EMPLOYEES	2,22,20,197.00
Property Tax Outstanding	33,33,349.00	WAGES TEMPORARY EMPLOYEES	80,47,678.00
PENALTY SURCHARGE	2,06,614.00	ARREARS AMOUNT	12,38,147.00
Consolidated(SAMEKIT KAR) Tax Current	69,300.00	EMPLOYEE UNIFORM	3,01,190.00
Consolidated(SAMEKIT KAR) Tax OUTSTANDING	2,84,582.00	NPS Employer Contribution	8,01,679.00
Education Cess Current	2,41,083.00	EPF Employer Contribution	6,65,039.00
Education Cess Outstanding	1,49,205.00	EPF Payment Administrative Charges	55,386.00
City Development Cess Current (NAGRIYA VIKASH UPKAR)	9,59,342.00	EARNED LEAVE ENCASHMENTS	23,18,922.00
City Development Cess Outstanding(NAGRIYA VIKASH UPKAR)	6,26,168.00	TA DA EXPENSES	10,925.00
WATER Tax Current	47,572.00	COUNCILORS MAANDAYE	5,44,800.00
WATER Tax Outstanding	-	DAY NULM EMP SALARY	24,000.00
USER CHARGES(DOOR TO DOOR WASTE COLLECTION)Current	1,01,803.00		
USER CHARGES(DOOR TO DOOR WASTE COLLECTION) Outstanding	12,620.00	Operations & Maintenance	
		SHAV WAHAN PETROL	25,854.00
Fees, Penalty, Interest & Rentals		FIRE BRIGADE DEISEL	1,28,822.00
ADVERTISEMENT BOARD FEES	50,850.00	FIRE BRIGADE DEISEL REPAIR MAINTAIENCE	25,797.00
		TATA ACE DEISEL -PRACHAR PRASAR WORK ETC	1,02,271.00
SHOPS AND OTHER PROPERTY RENT	10,64,803.00	TATA ACE REPAIR MAINTAIENCE-PRACHAR WORK	26,260.00
MARKET FEES	1,13,660.00	SKY LIFT VEHICLE DEISEL -STREET LIGHT WORK	2,24,614.00
PARKING FEES	7,70,633.00	SKY LIFT VEHICLE REPAIR MAINTAIENCE - STREET LIGHT WORK	35,979.52
LEASE RENT	3,43,372.00	ELECTRIC POLES-LED TIRANGA LIGHTS	6,80,231.00
LEASE RENEWAL FEES	70,037.00	ELECTRIC MATERIALS PURCHASE	43,19,117.52
LEASE TRANSFER FEES	6,36,126.00	ELECTRICITY CHARGES STREET LIGHTS	16,04,209.00
BHAWAN NAMANTRAN FEES	51,600.00	ELECTRICITY CHARGES -PARKS & OTHS	9,71,384.00
BHAWAN ANUGYA(TOWERS PERMISSION)	3,57,660.00	ELECTRICITY CHARGES -SULABH COMPLEX	1,41,445.00
DEVELOPMENT FEES	17,100.00	ELECTRICITY CHARGES -WATER SUPPLY	5,64,927.00
BUILDING PERMISSION FEES -ABPAS	34,446.00	TRACTOR -TANKER RENT &WAGES (PAIJAL PARIVAHAN)	1,64,656.00
COMPOUNDING FEES -ABPAS	10,000.00	TRACTOR DEISEL -WATER SUPPLY	2,59,898.00
WATER HARVESTING -ABPAS	30,000.00	TRACTOR DRIVER WAGES WATER SUPPLY	27,000.00
ADDITIONAL USER CHARGES(Commercial waste collection)	6,07,800.00	WATER TANKER REPAIR	18,095.90
SEPTIC Tank Cleaning Fees	39,000.00	MOTOR PUMP-STARTER REPAIR MAINTAINENCE	11,840.00
MOBILE TOILET CHARGES	1,000.00	WATER WORKS REPAIR MAINTAINENCE MATERIAL	75,588.14
FIRE BRIGADE CHARGES	7,000.00	WATER WELLS REPAIR MAINTAIENCE WORK(PARAPIT)	1,56,120.00
TREE CUTTING CHARGES	1,949.00	HAND PUMPS REPAIR MAINTAINENCE MATERIAL	6,79,037.00
E-Tender FEES ONLINE	8,14,800.00	TRACTORS DEISEL- SANITATION	6,00,719.00
Certificate Fees	2,230.00	TRACTORS REPAIR MAINTAIENCE- SANITATION	36,168.00
Marriage Certificate Fees	1,260.00	TATA ACE VEHICLE DEISEL- SANITATION	1,07,049.00
RTI FEES	670.00	TATA INTRA VEHICLE DEISEL- SANITATION	12,52,853.00
TRADE LICENCE FEES	15,650.00	TATA INTRA VEHICLE REPAIR MAINTAIENCE- SANITATION	3,33,259.00
NAKSHA LICENCE FEES	4,500.00	JCB MACHINE VEHICLE DEISEL	3,89,401.00
MARRIAGE GARDEN REGISTRATION FEES	6,000.00	JCB MACHINE VEHICLE REPAIR MAINTAIENCE	16,599.06
FLAGS(TIRANGA) DISTRIBUTION FEES	5,711.00	FOGGING MACHINE REPAIR MAINTAINENCE	41,840.00
Penalty For Polythene Use	3,000.00	SUCTION MACHINE REPAIR MAINTAIENCE	21,404.00
Forfieted AMOUNT	86,000.00	ROAD SWEEPING MACHINE REPAIR MAINTAIENCE	92,276.00
LAKES PONDS INCOME	33,279.00	TROLLY REPAIR MAINTAIENCE	4,554.00
MELA MAHASHIVRATRI FEES	13,15,761.00	DUSTBINS FIXING &REPAIR MAINTAIENCE	85,500.00
SHIV VIVAH 2024 PROGRAMME-JAN BHAGIDAARI	1,85,100.00	TENCHING GROUND REPAIR MAINTAIENCE WORKS	5,55,285.00
SHOPS AUCTION PREMIUM	12,43,750.00	PUBLIC TOILETS-REPAIR WORKS	5,97,324.99
		PUBLIC TOILETS-MAINTAIENCE WORKS(UR	3,15,033.38
Interest Received From Bank (Savings A/C)	31,45,437.00	BOARDS/PAINTING ETC)	1,13,092.00
Interest Received From Bank (FD's)	12,70,685.00	PUBLIC TOILETS-CLEANING MATERIAL	10,78,420.80
		SANITATION MATERIAL-BLEACHING	
Other Receipts		ETC	



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 15/3

PFMS PAYMENTS TDS (GST, IT, LT) RECEIVED	82,862.00	HADU TOKNI-OTH UPKARAN -SANITATION	1,36,625.00
PFMS PAYMENTS TDS (GST, IT, LT) RECEIVED-ARREARS		COMPOST KITS PAYMENTS	47,958.20
INCOME TAX TCS ON PARKING FEES	15,178.00	SWACH SARVEXCHAN CONSULTANCY WORK-SBM	1,00,000.00
GST COLLECTED ON RENTAL PROPERTIES	2,00,194.00	SWACH SARVEXCHAN 2022 & 2023 RELATED WORKS/PRG-SBM	6,13,237.14
EARNEST MONEY DEPOSIT	6,000.00	AZADI KA AMRIT MAHOTSAB/SWACHTA PAKWARA 2023	63,750.00
Security Deposit	74,01,547.70	INDIAN SWACHTA LEAGUE PRG 2022 & 2023	1,71,702.00
PERFORMANCE GURANTEEE	6,02,000.00	G 20 SUMMIT EXTRA SAFAI KARMi WAGES -SANITATION	1,77,270.00
CONTRACTORS Withheld AMT	42,10,754.00	G 20 SUMMIT EXTRA VEH. DEISEL -SANITATION(OTH ULBs)	63,976.00
Income Tax (Contractor)	26,78,746.00	G 20 SUMMIT TRACTORS ON RENTS -SANITATION	2,01,110.00
GST TDS (Contractor)	26,14,534.00	G20 SUMMIT NANORA LAKE CLEANING WORK	1,96,700.50
ROYALTY CHARGES	50,67,594.00	G20 SUMMIT VERTICAL GARDEN WORKS ON SQUARES	12,60,821.60
Labour Tax	11,64,138.00	G20 SUMMIT PLANTATION WORKS	8,03,832.00
BILL FORM FEES	538.04	G20 SUMMIT PLANTATION MAINTAINENCE/SUPERVISION WAGES	6,93,166.00
SANJEEVNI CLINIC STATE A/C PAYMENT DEDUCTION	12,50,000.00	PARKS MAINTAINENCE WORK	1,77,484.00
GENERAL PROVIDENT FUND-GPF	13,44,960.00	PARKS MAINTAINENCE (ON CONTRACT)	7,20,001.12
FAMILY BENEFIT FUND FBF	59,000.00	YOUTH HOSTEL REPAIR WORK (SANSAD NIDHI)	12,35,183.28
LIC PREMIUM SSS	3,13,524.00	STAFF QUARTERS REPAIR MAINTAINENCE	1,29,775.00
GROUP INSURANCE -SAFAI KARMi	2,520.00	OFFICE BUILDING REPAIR MAINTAINENCE	73,188.00
NPS DEDUCTION	5,90,757.00	MISC REPAIR MAINTAINENCE WORKS	49,033.00
EPF Deduction TEMPORARY EMPLOYEES	6,65,036.00	STOP DAM REPAIR MAINTAINENCE	1,31,293.00
INCOME TAX EMPLOYEES	2,23,422.00	ROADS REPAIR MAINTAINENCE WORKS	4,15,785.69
PROFESSIONAL TAX EMPLOYEE	1,10,997.00	DRAINS REPAIR MAINTAINENCE WORKS	4,14,687.21
SALARY-WAGES Withheld AMT	99,814.00	MISC.PLACE STONE CRUSHER DUST SUPPLY WORK	2,53,410.00
ADVANCE ADJUSTMENT	2,00,000.00	G20 SUMMIT FOOTPATHS -ROAD DIVIDER REPAIR WORK	18,26,856.95
EXCESS SALARY PAYMENT RECOVERY -03 NEW EMPLOYEES	1,56,000.00	G20 SUMMIT DIVIDER FOOTPATHS PAINTING WORK	2,73,366.04
AUDIT OBJECTIONS RECOVERY{salary}	21,180.00	G20 SUMMIT SQUARES STATUES MAINTAINENCE	2,20,000.00
BATTERY SCRAP VALUE DEDUCTION	3,000.00		
BANK CHARGES RETURN	1,607.00	CAPITAL EXPENDITURES	
AmT TrF (one a/c to another)CONTRA	19,20,00,000.00	NEW SKY LIFT VEHICLE PURCHASE	20,73,425.20
ONLINE PAYMENTS FAILED TRANSACTION RETURN	1,46,460.00	NEW ELECTRIC POLES (LT EXTENSION)	14,13,112.50
PMAY - SURRENDER CASES AMT RETURN	4,53,967.00	G 20 SUMMIT NEW ELECTRIC POLES WORK	58,03,763.27
		G 20 SUMMIT ELECTRIC MATERIAL -LED SPOT LIGHTS	62,400.00
Assigned revenues		NEW SINTEX WATER TANK PURCHASE	88,500.00
OCTROI-CHUNGI	2,47,82,231.00	NEW WATER COLLER PURCHASE	59,200.00
STAMP DUTY -MUDRANK SHULK	43,96,797.00	NEW MOTOR PUMPS STARTER PURCHASE	49,878.00
SAMEKIT ANUDAAN	4,55,000.00	SEWORAGE WATER TREATMENT PLANTS	18,79,980.72
Grants		NEW TRACTORS PURCHASE	9,77,999.68
Mulbhoot Suvidha	57,22,918.00	NEW DUSTBINS PURCHASE	5,68,712.50
Rajya Vitt Ayog	91,38,000.00	NEW MOBILE TOILETS PURCHASE	4,45,000.42
Sadak Marmmat	38,91,587.00	PUBLIC TOILETS-INCINATOR-HAND DRYERS MACHINES ETC)	1,97,995.74
KAYAKALP 1 ST PHASE	2,00,00,000.00	PUBLIC TOILETS-FEED BACK MACHINES PURCHASE -	99,000.00
15th Finance UNTIED 2nd instalment (2022-23)	51,19,535.00	NEW GPS INSTRUMENTS PURCHASE -VEHICLES	80,995.20
15th Finance TIED 2nd instalment (2022-23)	76,79,303.00	RRR CENTERS IRON SHELFs PURCHASE	93,500.00
Vishesh Nidhi-2020-21(G20 SUMMIT)	1,00,00,000.00	G 20 SUMMIT PARKS-WOODEN CONCRETE CHAIRS	4,14,000.00
SDMF/SDRF	1,07,00,000.00	G 20 SUMMIT-BESIDE CONVENTION CENTER PARK DEVELOPMENT	23,35,228.80
TOURIST PLACE SPECIAL GRANT	80,00,000.00	NEW PARKS ELECTRIFICATION WORKS	28,52,518.61
GFC STAR RATING	57,000.00	NEW PARKS DEVELOPMENT	16,53,928.08
NAJOL RAASHI	30,768.00	SANJIVINI CLINIC CONSTRUCTION WORK	18,93,935.00
Jan Sampark Nidhi	45,000.00	REN BASERA(ASHRAYA STHAL)CONSTRUCTION WORK	15,36,787.56
UNIDENTIFIED	5,000.00	OFFICE BUILDING CONSTRUCTION	
SBM GRANTS-PFMS PORTAL TRF	11,66,000.00	BUS STAND SHOPS (3 BLOCKS)CONSTRUCTION WORK	9,41,162.44
		TEEN SHED CONSTRUCTION-PHE CAMPUS/FRN-	5,69,626.04
		G 20 SUMMIT PARKING AREA NEAR HBBT12264C AND BOUNDARY WALL WORK	88,50,295.43



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		OTHER PAYMENTS	
		TEMPORARY ADVANCES	4,50,000.00
		EARNEST Money DEPOSIT EMD	
		PERFORMANCE GURAAantee-PG	2,99,143.00
		Security Deposit	45,82,151.00
		CONTRACTERS Withheld AMT	29,81,741.00
		Income Tax (Contractor)	29,28,375.00
		GST TDS (Contractor)	28,70,572.00
		ROYALTY CHARGES	54,99,832.00
		Labour Tax CESS PAYMENT	12,91,562.00
		PFMS INCOME TAX TDS PAYMENT	26,814.00
		PFMS GST TDS PAYMENT	6,432.00
		GENERAL PROVIDENT FUND-GPF	13,44,960.00
		LIC PREMIUM SSS	3,13,524.00
		NPS DEDUCTION	5,90,757.00
		EPF Deduction TEMPORARY EMPLOYEES	6,65,039.00
		PROFESSIONAL TAX EMPLOYEE	1,10,537.00
		INCOME TAX TDS EMPLOYEE	2,23,422.00
		HUDCO LOAN PRINCIPAL AMT PAYMENT	7,43,000.00
		INCOME TAX TCS ON PARKING FEES	15,178.00
		GST PAYMENT COLLECTED ON RENTAL PROPERTIES	2,01,446.00
		Amount Transfer (one a/c to another)CONTRA	19,20,00,000.00
		ONLINE PAYMENTS FAILED TRANSACTION REPAYMENT	1,43,153.00
Total Revenue	35,61,45,998.74	Total Expenses	42,39,68,990.41
		Closing Balance (Cash & Bank)	12,73,12,119.02
Grand Total	55,12,81,109.43		55,12,81,109.43

Chief Municipal Officer
Nagar Parishad Khajuraho

Accounts officer
Nagar Parishad Khajuraho



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मुख्य नगरपालिका अधिकारी,
नगर पालिका खजुराहो
मध्य प्रदेश