

VPCA & Associates
CHARTERED ACCOUNTANTS

212, Fortune Ambiance South Tukoganj Dewas (MP)
No.- 98061-85430
Email id:- Pulkit@vsmc.co.in

AUDIT REPORT FOR THE YEAR
ENDING 2020-21

NAGAR PARISHAD KHATEGAON DISTT. DEWAS (M.P)


AUDIT REPORT IN CONNECTION WITH ANNUAL AUDIT OF KHATEGAON NAGAR PARISHAD

We have examined the Receipt & Payment Account, for the year ended on 31st March 2021, attached herewith, of KHATEGAON Nagar Parishad, DEWAS. With regards to the Audit, we have made the following observation:

- We certify that the Receipt & Payment Account are in agreement with the books of account maintained at the office of Nagar Parishad;
- We report the following observations/discrepancies/inconsistencies :
"As per notes to accounts in annexure "A" Attached".
- The observations/discrepancies /inconsistencies observed in regards with the scope of audit have been detailed out in "Annexure B" along with its sub schedules B-1 to B-6
- Details regarding revenue collection against the budgeted targets and the growth attained during the year in comparison to previous year in given in "Annexure C".
- Subject to above,-
 - I. We have obtained all the information and explanations which, to the of best our knowledge and belief, were necessary for the purposes of the audit;
 - II. In our opinion, proper books of accounts have been kept by the above named Entity so far as it appears from the examination of the books.
 - III. In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, given in above Annexure 'A' give a true and fair view of the Receipts and Payments account of the KHATEGAON Nagar Parishad for the year ended on as at 31st March 2021.

Place: Indore

Date:


मुख्य-नगर पालिका अधिकारी
नगर परिषद खातेगांव
जिला-देवास (म. प्र.)



Chartered Accountant
Membership No. _____

Notes to the accounts – Annexure “A”


- 1 We suggest that current accounts should be linked with another sweep account with the bank so that idle fund automatically gets transferred to short term deposit without affecting the liquidity of fund, so that interest income can be earned.
- 2 We suggest that Bank Ledger Accounts for all banks should be prepared so that Bank Reconciliation Statement can be prepared periodically.
- 3 MukhyamantriAdohSanrachanaYojanaCash book has also been maintained by municipality which are not consolidated in receipts and payments account.

Audit of Revenue


S. No.	Indicators	Observation	Remarks																									
1.	The Auditor is responsible for audit of revenue from various sources.	We have audited all the sources by applying Sample Test Check Basis from where municipality is deriving its revenue for the financial year 2020-21 and details of various sources have been reported in Receipt & Payment Account .	The Sampattikar, Samekitkar, JalKar ,NagariyaVikasUpkar, were found to have slow g rowth.																									
2.	The Auditor is Responsible for checking the revenue receipts from the counter files of receipt books & verifies that the money received is duly deposited in respective bank accounts.	<p>We have checked all the revenue receipts from the counterfoils of the receipt books and they are found to be in agreement with the figures reported in the cash book and ledgers. All the revenue receipts are being deposited in a bank properly except some discrepancies found as follows</p> <table border="1"> <thead> <tr> <th>S No.</th> <th>Receipt No.</th> <th>Amount in receipt</th> <th>Amount in ledger and cash book</th> <th>Difference</th> </tr> </thead> <tbody> <tr> <td colspan="5">Jalkar less deposited in Bank</td> </tr> <tr> <td colspan="5">SampattiKarless deposited in Bank</td> </tr> <tr> <td colspan="5">SampattiKar original receipts not attached after cancellation of original receipt (Original receipts are missing)</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	S No.	Receipt No.	Amount in receipt	Amount in ledger and cash book	Difference	Jalkar less deposited in Bank					SampattiKarless deposited in Bank					SampattiKar original receipts not attached after cancellation of original receipt (Original receipts are missing)										No discrepancies found.
S No.	Receipt No.	Amount in receipt	Amount in ledger and cash book	Difference																								
Jalkar less deposited in Bank																												
SampattiKarless deposited in Bank																												
SampattiKar original receipts not attached after cancellation of original receipt (Original receipts are missing)																												



मुख्य नगर पालिका अधिकारी
नगर परिषद खातेगा






 मुख्य नगर पालिका अधिकारी
 नगर परिषद खलौंगी
 जिला-देवास (म.प्र.)

3.	Percentage of Revenue Collection Increase / decrease in various heads in property tax, SamekitKar, ShikshaUpkar, NagriyaVikasUpkar& Other Tax as compared to previous year shall be part of Audit Report.	Percentage of revenue collection increase/decrease in various heads in Property tax, SamekitKar, ShikshaUpkar, NagariyaVikasUpkar and other tax have been prepared in Annexure - "B-1" .	There has been significant downfall in recovery of sampattikar and samekit both Current as well as outstanding kar year
4.	Delay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO.	The amount received through different revenue sources have been deposited in bank on the same day when received except in some cases which are annexed to this report.	No discrepancies.
5.	Entries in Cash Book should be verified.	We have verified all the entries reported in the cash book on sample test check basis and found to be satisfactory.	Receipts are found to be accurate.
6.	Auditor shall specifically mention in report the revenue recovery against the Quarterly & Monthly Targets. Any lapses in revenue recovery shall form part of report.	Budgets estimated of income and expenditure are prepared on very higher side we suggest that budgeted income and expenditure should be estimated on the basis of actual past income and expenditure if we compare with the budgeted figure the realization of income is not up to the mark and we compare the same with the past year actual income the growth is positive. Recovery against target has been specifically mentioned in Annexure "B-2" .	Municipality should use actual figures of past year while preparing budget so that under or over recovery is comparable against budgeted figures.
7.	The Auditor shall verify the interest income from FDR and verify that	The Interest income is recorded on cash basis only, i.e., only when FDR's mature. Therefore, there is no interest income recorded during the Financial Year 2020-21 and no FDR are matured during the current financial year.	The Balance of FDRs should also form part of Opening and Closing balances of Cash and Bank balance.



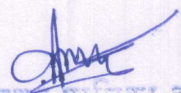
मुख्य-नगर पालिका अधिकारी
नगर परिषद खातेवाँ
जिला-देवास (म.प्र.)

	interest income is duly & timely recorded in Cash Book.		Detailed comments are made under Audit of FDRs
8.	The Cases were investments are made on lesser interest rates shall be brought to the notice of Commissioner / CMO.	There were no investments except FDRs and FDRs are on prevailing Interest rates of Bank.	Nil.

Audit of Expenditure

S. No.	AIIndicators	Observations	Remarks
1.	The auditor is responsible for audit of expenditure under all the schemes.	We have audited the expenditures incurred by the municipality using sample test check basis during the F.Y.2020-21. The irregularities found during vouching are mentioned in following supra.	Recovery against target has been specifically mentioned in Annexure "C" .
2.	The Auditor is responsible for checking the entries in Cash Book & Verifying them from relevant vouchers.	We have audited the expenditures incurred by the municipality by applying sample test check basis. On checking the entries in cash book with relevant vouchers we found some minor discrepancies which are annexed in the report as "Annexure-B-3"	There are instances found where parishad expended more than allowed limit on Employees conveyance (Yatribahtta to employee) Parishad has to recover the excess amount expended from the particular employee details of which is given in the Annexure B-4
3.	Auditor shall check monthly balance of the Cash Book & guide the accountant to rectify the errors.	We examined the daily balances of the cash book and arithmetical & clerical errors have been identified by us, which was dealt with appropriately and rectified at the year end. Closing Balance has been worked out correctly by giving above rectification effects.	Municipality has to more focus on arithmetical errors. मुख्य नगरपालिका अधिकारी नगर परिषद खातेगांव जिला-देवास (म.प्र.)
4.	Auditor shall verify that the expenditure of a	The funds allocated for particular schemes were used only for that	Out of Own Fund expenses are brought to the notice with the




	particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of commissioner/CMO.	scheme. Any over Utilizations where payments were made using own funds of Municipality are annexed in this report as “ Annexure-B-4 ”	“ Annexure B-5 ”.
5.	Auditor shall verify that expenditure is accordance with the guidelines directives act and rules issued by government of India.	All the amounts have been expensed in accordance with the guidelines, conditions, directives and rules issued by the government of the state or central government as the case may be and no contraventions were found or noticed during the course of audit.	Amounts were expended within the Guidelines issued by the Government.
6.	During the audit financial propriety shall also be checked. All the expenditure should be supported by financial administrative sanctions.	We found that all the expenditures were properly supported by the relevant and required vouchers, they were also adequately supported by the administrative and financial sanction accorded by the competent authority i.e., CMO/President.	No discrepancies found.
7.	All the cases where appropriate sanction has not been obtained shall be reported and the compliance of Audit observation shall be ensured during the Audit.	During the course of audit by applying Sample Test check basis, we did not come across any such expenditure which has been incurred without obtaining permission from the relevant sanctioning authority.	All the expenses were properly sanctioned.
8.	Auditor shall be responsible for verification of scheme project wise Utilization Certificates (UC'S) & shall be tallied with Income& Expenditure records and creation of Fixed Assets.	From the verification of utilization certificates and discussion with the management we found that they are preparing utilization certificates properly for specific Schemes/Projects on timely basis as and when they are being asked from the higher authority/sanctioning authority.	UC'S are prepared by the management of the ULB. <div data-bbox="1117 1803 1507 2016" data-label="Text"> <p> मुख्य-नगर पालिका अधिकारी नगर परिषद खातेगाँव जिला-देवास (म. प्र.)</p> </div>



Audit of Book Keeping

S. NO.	Indicators	Observations	Remarks
1.	Auditor is responsible for audit of all the books of accounts as well as stores.	We have verified the Cash book, Ledgers, Cashier cash book, Grant register, Bank account statements, Vouchers, Receipt books, Challan books and all the other Cash books specifically for other projects maintained by the municipality by applying sample test check basis. The books were found to be fair and any discrepancies including Arithmetical errors are dealt with in respective points.	The Books of accounts are properly maintained by the ULB.
2.	Auditor shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to ULB, any discrepancies observed should be brought into notice.	The books of Accounts are being maintained in Single Entry Accounting System by applying cash system of Accounting. Ledgers are maintained only for Income and Expenses. Individual Bank Account ledgers are not maintained. Only consolidated Bank book is prepared.	We suggest that Bank Ledger Accounts for all banks should be prepared so that proper Bank Reconciliation Statement can be prepared on periodically.
3.	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 the audit report.	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 the audit report.	No Discrepancies found.
4.	Bank Reconciliation Statement shall be verified from the records of ULB & the bank concerned.	Municipality is preparing bank reconciliation statements for its bank accounts. All the statements are annexed to this report in "Annexure-B-6".	Totaling mistakes need to be avoided.




 मुख्य नगरपालिका अधिकारी
 नगर परिषद खोटेगाँव
 जिला-देवास (म.प्र.)

5.	Auditor shall be responsible for verifying the entries in the grant register. The Receipt & payments of grants shall be duly verified from the entries in the Cash Book.	We have reconciled the accounts of receipts and payments for the grant received and utilized during the year.	No discrepancies found.
6.	The Auditor shall verify the fixed assets register from the records & the discrepancies shall be brought to the notice of CMO.	The Auditor shall verify the fixed assets register from the records & the discrepancies shall be brought to the notice of CMO.	No discrepancies found.
7.	The auditor shall reconcile the accounts of receipt and payments especially for project funds.	The Receipt & payment for project funds are reconciled and all the receipts and payments of project funds are annexed to the report.	No such instances observed.

Audit of FDR


S. No.	Indicators	Observations	Remarks
1.	The auditor is responsible for audit of all FDR & TDR.	We have physically verified all the FDRs held by the municipality and complete details of which are being hereby annexed to this report in Annexure "B-5".	FDRs and FD Register were made available.
2.	Auditor shall ensure that proper records of FDR are maintained and all renewals are timely done.	Municipality has opted for auto renewal of the FDRs on its maturity thereby risk of not getting timely renewal of FDRs is almost nil and management has prepared proper register and	FDs get auto renewed.

मुख्य नगर पालिका अधिकारी
नगर परिषद खातिगाँव
जिला-देवास (म.प्र.)



		records for the FDRs and they are in agreement with the physical FDRs.	
3.	Cases where FDR & TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO.	All the FDRs have been kept at the appropriate rate of interest and we didn't come across any instances where the FDRs have been kept at low rate of interest than the prevailing market rate.	No Discrepancies were found.
4.	Interest earned on FDR shall be verified from entries in the Cash Book.	As regards the verification of the interest earned and its reporting in the cash book we draw attention to the point that municipality is following and preparing its records on the cash basis of accounting thereby reporting interest income only at the time of receipts of such interest and not else.	No Discrepancies were found.

Audit of Tenders/Bids

S. No.	Indicators	Observations	Remarks
1.	The auditor is responsible for audit of all tenders/bids invited by ULB.	We have audited tenders/ bids invited by the ULB during the F.Y.2020-21 by applying Sample Test Check Basis and no contraventions or exceptions were noticed during the course of audit other than those which have been discussed in next points.	None
2.	Auditor shall check whether competitive tendering procedures are followed for all bids.	By applying Sample Test Check Basis, We found that competitive tendering procedures are being followed by the municipality except in the cases where only one bidder	None  मुख्य नगर पालिका अधिकारी नगर परिषद खातेगांव जिला-देवास (म.प्र.)



		was involved in the bidding process.	
3.	Auditor shall verify that receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.	We have verified the receipts of Bid processing fees/Tender fees and the same have been accounted for in the books of account.	None
4.	The bank guarantee, if received in lieu of bid processing fee/ performance guarantee shall be verified from the issuing bank.	There are no Bank guarantee	No such instances found
5.	The Conditions of BG's shall also be verified and 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.	No such instances observed.	No such instances observed.
6.	The cases of extension of BG shall be brought to the notice of Commissioner/CMO proper guidance to extend the BG shall also be given to ULB.	As no guarantees were received by the municipality question of extension of bank guarantees shall not arise.	None.

Audit of Grants and Loans

S. No.	Indicators	Observations	Remarks
1.	Auditor is responsible for audit of Grants given by CG and its utilization.	On verification of records and communication with the management we found that grant is being received by the central and Utilization Certificates have been issued by the Authority.	None
2.	Auditor is responsible for	We have audited various grants	None



मुख्य नगरपालिका अधिकारी
नगर परिषद खातेगाँव
जिला-देवास (म.प्र.)

	audit of Grants received from State Government and its Utilization.	received from the state government during the year covered under the audit and their Utilization Certificates have been issued by the Authority.	
3.	The auditor shall perform audit of loans provided for physical infrastructure and its utilization. During this audit the auditor shall specifically comment on the revenue mechanism ie; whether the asset created out of the loan has generated desired revenue or not. He shall also comment on the possible reasons for non-generation of the revenue.	HUDCO loan avail for Shari PayjalYojana and the project is not yet completed so question of realisation of the revenue does not arise.	None
4.	The auditor shall specifically point out any diversion of funds from capital receipts/grant/loans to revenue expenditure and from one scheme/project to another.	On Sample Test check basis of the records, we didn't find any diversion of fund from capital receipts/grants/loans to revenue expenditure.	No such instances observed

NAGAR PARISHAD KHATEGAON, DISTRICT DEWAS

Annxure "B-"

Amount deposited in the Bank after 2 working days

Date receipt	of	Date deposit	of	Amount	Delay in deposit



मुख्य नगर पालिका अधिकारी
नगर परिषद खातेगांव
जिला-देवास (म.प्र.)

Annexure-“B-2”

S. No.	Particulars	Audited Actual 19-20(A)	Audited Actual 20-21(C)	Actual Achievement 2020-21	Auditor's Remark
1	Property tax outstanding	154653	1192175	671%	High Growth Rate
2	Property tax current	432264	2018471	367%	High Growth Rate
3	SamekitKar Outstanding	92850	360991	289%	High Growth Rate
4	SamekitKar current	104565	287516	175%	High Growth Rate
5	ShikshaUpkar outstanding	3701	25322	584%	High Growth Rate
6	Shikshaupkar current	8159	44382	444%	High Growth Rate
7	VikasKar Outstanding	5059	35806	608%	High Growth Rate
8	VikasKar Current	12387	61160	394%	High Growth Rate
9	Jalkar outstanding	318881	1233790	287%	High Growth Rate
10	Jalkar current	556840	889520	60%	High Growth Rate


The above data reveals that Budget estimate of income are estimated to very high. We suggest that budgeted income should be estimated on the basis of actual past income collections. If we compare with the budgeted figure the realization of income is not up to the mark whereas when we compare the same with the past year actual income the growth is positive.

Annexure-“B-3”

Discrepancies observed during Audit of Expenditure

Date	Name of the employee	Amount allowed	Amount expended	Amount to be recovered




 मुख्य नगर पालिका अधिकारी
 नगर परिषद खातेगांव
 जिला-देवास (म.प्र.)

Annexure "B-4"

Details of Grant released and utilization in the year

Grant Name	Amount received as grant (fund)	Amount of expense from that Grant (fund)	Utilise from own fund

Grants which remain unutilized during the Year


Grant Name	Opening Balance	Amount received as grant (fund)	Amount of expense from that Grant (fund)	Unutilized grant

Annexure-"B-5"

FDR No.	Bank	FDR Date	Maturity Date	FDR Amount

Seal & sign of Auditor




मुख्य नगर पालिका अधिकारी
नगर परिषद खातेगांव
जिला-देवास (म.प्र.)

Nagar Palika Parishad, Khategaon Dist. Dewas (M.P)

Receipts and Payments

1-Apr-2020 to 31-Mar-2021

Receipts			Payments		
Opening Balance		36746178.67	Capital Account		1347689.85
Bank Accounts	36746178.67		Anukampa Aundan Rashi	125000.00	
			Mukhymantri Aadhosanrachna Vikas Yojna	1154189.85	
Capital Account		40987728.00	Vidhayak Swecha Medical Shayat Anudan	68500.00	
15 Va Vitya Ayog	22571000.00				
Ashrya Nidhi	2656375.00		Loans (Liability)		124712.00
Covid-19 Anudan	100000.00		HUDCO Loan	124712.00	
E Nagar Palika Anudan	383000.00				
Mission Nagaroday Anudan	50000.00		Current Liabilities		1323677.00
MPUDC Payjalcyojna Anudan	111553.00		Duties & Taxes		
Niryat Kar	2150000.00		- Aaykar	712833.00	
Other Grants	2410800.00		- GST	497258.00	
Rajya Vitya Ayog	5943000.00		- Upkar Rashi	113586.00	
Sadak Marammat	2763000.00		Ammanat		2604969.26
Vaiktigat Sochalya Anudan	1088000.00				
Vidhayak Swecha Medical Shayat Anudan	85000.00		Fixed Assets		15832389.99
Yatri Kar	676000.00		Almirha Kray	11206.20	
		24474000.00	Bio Metric Device Purchase	4150.00	
Current Liabilities			Cement Chair Kray	10944.00	
Ammanat	24474000.00		Chair Kray	4600.00	
		509940.00	Cooler Kray	11110.16	
Current Assets			Crane Purchase	19750.00	
Deposits (Asset)	509940.00		Engine Kray	97986.00	
		36496854.27	Kachra Gaddi Kray	881007.11	
Indirect Incomes			Laptop Kray	41160.00	
Audit Vasuli /Aapatti	8820.00		Motar Kray	280483.60	
Chalit Sochalaya	1000.00		Motar Pump Kray	244766.57	
Covid-19 Jurmana	32400.00		Note Countng Machine	18300.00	
Dukan Nilami Rashi 25%	23845357.00		Pipe Kray	207423.00	
E Tender/ Nivida Shulk/ Tender	463500.00				
			Pocklane Machine Kray	96040.00	
Garden Sanskrti Bhavan	3300.00		Printer Purchase	81337.88	
Interest Income	986183.00		RCC Pipe Kray	402206.98	
Lockdown Jurmana	107600.00		Round Chair Kray	5200.00	
Mask Challan	10900.00		Sainetry Pad Machine Kray	45600.00	
Mis. Income	1485784.27		Spray Pump Kray	65159.00	
Mrat Maveshi Haddi Thekka	21000.00		Water Tanki Kray	34200.00	
Nal Connection Vicched	1000.00		WIFI Router Kray	10570.00	
Navin Nal Connection	65200.00		Nirman Kary	13259189.49	
Patta Premium	1855.00				
Prtilipi Shulk	26.00		Current Assets		500000.00
Samudaik Bhawan	13200.00		Deposits (Asset)	500000.00	
Septic Tank Shulk	97000.00				
Vahan Viram Shulk	20.00				



मुख्य नगर पालिका अधिकारी
नगर परिषद खातेगांव
जिला-देवास (म.प्र.)

Water Tanker	26900.00		Indirect Expenses		71190220.22
Fees & Charges	1712881.00		ABPAS Fees Vapis	8856.00	
Rates & Tax Income	6228526.00		Bank Charges	14699.94	
Rent Income	1384402.00		BLO Bethak Karch	6096.11	
			E- Tender	86111.40	
			Flex/ Banner Printing	134842.40	
Specified Revenue		33875286.00	Jhanda Diwas Anshdan	10000.00	
Compensation			Liabrary Books	6391.00	
-Chungi Chatiputri	25326286.00		Loha Tanki	2850.00	
- Mrudank Shulk	2529000.00		Medical Shayat	17500.00	
-Mul Bhut Suidha	6020000.00		Mukhymantri Corona Rahat	77081.00	
		158.00	Kosh		
Yog Me Truti			Munadi Karch	15850.00	
			Nirvachan Vaye	105071.70	
			Pamplet Printing	3900.00	
			Performance Rashi Wapis	23911.38	
			Rashi Wapis	1100.00	
			Suchna Prkashan	9938.40	
			Toll Tax	1692.00	
			Vivid Vaye	97189.00	
			Yog Me Truti	22278.26	
			Administration Exp.	16983778.39	
			Corona Kal Vaye	346954.00	
			Establishment Expenses	29278019.00	
			Festival Expenses	363232.55	
			Operating & Maintenance Exp.	19995958.55	
			Other Office Exp.	1950073.50	
			Rent (Expenses)	875917.46	
			Vivid Vaye	750928.18	
			Closing Balance		80166486.62
			Bank Accounts		
			-SBI 5965	14688579.85	
			-SBI 5817	27631.92	
			- SBI 5705	4094629.86	
			-IDFC 3002	9632202.34	
			-ICICI 0013	65460.11	
			-HDFC 7382	40962708.84	
			-BOI 0240	4635493.70	
			-AU SMALL FIN 8970	6059780.00	
Total		173090144.94	Total		173090144.94

मुख्य-नगर पालिका अधिकारी
नगर परिषद खातेगाँव
जिला-देवास (म. प्र.)



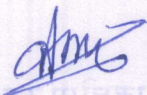
Nagar Palika Parishad, Khategaon Dist. Dewas (M.P)

Income and Expenditure Statement

1-Apr-2020 to 31-Mar-2021

Particulars	1-Apr-2020 to 31-Mar-2021	Particulars	1-Apr-2020 to 31-Mar-2021
Indirect Expenses	7,11,72,062.22	Indirect Incomes	7,03,54,140.27
Administration Exp.	1,69,83,778.39	Fees & Charges	17,12,881.00
Corona Kal Vaye	3,46,954.00	Rates & Tax Income	62,28,526.00
Establishment Expenses	2,92,78,019.00	Rent Income	13,84,402.00
Festival Expenses	3,63,232.55	Specified Revenue Compensation	3,38,75,286.00
Operating & Maintenance Exp.	1,99,95,958.55	Audit Vasuli /Aapatti	8,820.00
Other Office Exp.	19,50,073.50	Chalit Sochalaya	1,000.00
Rent (Expenses)	8,75,917.46	Covid-19 Jurmana	32,400.00
Vivid Vaye	7,50,928.18	Dukan Nilami Rashi 25%	2,38,45,357.00
ABPAS Fees Vapis	8,856.00	E Tender/ Nivida Shulk/ Tender	4,45,500.00
Bank Charges	14,699.94	Garden Sanskriti Bhavan	3,300.00
BLO Bethak Karch	6,096.11	Interest Income	9,86,183.00
E- Tender	68,111.40	Lockdown Jurmana	1,07,600.00
Flex/ Banner Printing	1,34,842.40	Mask Challan	10,900.00
Jhanda Diwas Anshdan	10,000.00	Mis. Income	14,85,784.27
Liabrary Books	6,391.00	Mrat Maveshi Haddi Thekka	21,000.00
Loha Tanki	2,850.00	Nal Connection Vicched	1,000.00
Medical Shayat	17,500.00	Navin Nal Connection	65,200.00
Mukhymantri Corona Rahat Kosh	77,081.00	Patta Premium	1,855.00
Munadi Karch	15,850.00	Prtilipi Shulk	26.00
Nirvachan Vaye	1,05,071.70	Samudaik Bhawan	13,200.00
Pamplet Printing	3,900.00	Septic Tank Shulk	97,000.00
Performance Rashi Wapis	23,911.38	Vahan Viram Shulk	20.00
Rashi Wapis	1,100.00	Water Tanker	26,900.00
Suchna Prkashan	9,938.40		
Toll Tax	1,692.00		
Vivid Vaye	97,189.00		
Yog Me Truti	22,120.26		
		Excess of expenditure over income	8,17,921.95
Total	7,11,72,062.22	Total	7,11,72,062.22




 मुख्य नगर पालिका अधिकारी
 नगर परिषद खतगाँव
 जिला-देवास (म.प्र.)


Nagar Palika Parishad, Khategaon Dist. Dewas (M.P)	
Income	
For the year ending 31.03.2021	
Particulars	Amount
Fees & Charges	1712881.00
Bajar Bethak Shulk	299970.00
Bhavan Nirman Anugya/ Avedan Shulk	541183.00
Colony Registration Shulk	100000.00
COLONY VIKAS SHULK	84000.00
Hording Anumati	10000.00
Japtti Gumti Prbhar	400.00
Namantran Shulk	396153.00
Sahukari Licence Shulk	18500.00
Shakari Bonus Shulk	4500.00
Talab Varshik Patta Shulk	3375.00
Vaiktigat Sochalaya	254320.00
Vivha Panjiyan Shulk	480.00
Rates & Tax Income	6228526.00
Aadhibhar	78343.00
Jal Kar Aadhibhar	600.00
Jal Kar Bakaya	1233790.00
Jal Kar Chalu	889520.00
Nagriya Vikas Upkar Bakaya	35806.00
Nagriya Vikas Upkar Chalu	61160.00
Patta Tax	450.00
Samekit Kar Bakaya	360991.00
Samekit Kar Chalu	287516.00
Sampatti Kar Bakaya	1192175.00
Sampatti Kar Chalu	2018471.00
Siksha Upkar Bakaya	25322.00
Siksha Upkar Chalu	44382.00
Rent Income	1384402.00
Ambedkar Bhavan Shulk	3300.00
Bhavan/ Bhumi Kiraya Bakaya	464323.00
Bhavan/ Bhumi Kiraya Chalu	102274.00
Dukan Kiraya Bakaya	601116.00
Dukan Kiraya Chalu	213389.00
Specified Revenue Compensation	33875286.00
Chungi Chatipurti	25326286.00
Mrudank Shulk	2529000.00
Mul Bhut Suvidha	6020000.00
Audit Vasuli /Aapatti	8820.00
Chalit Sochalaya	1000.00
Covid-19 Jurmana	32400.00
E Tender/ Nivida Shulk/ Tender	445500.00
Garden Sanskrti Bhavan	3300.00
Interest Income	986183.00



मुख्य नगर पालिका अधिकारी
नगर परिषद खातेगाँव
जिला-देवास (म.प्र.)

Lockdown Jurmana	107600.00
Mask Challan	10900.00
Mrat Maveshi Haddi Thekka	21000.00
Nal Connection Vicched	1000.00
Navin Nal Connection	65200.00
Other Income	3320.37
Patta Premium	1855.00
Prtilipi Shulk	26.00
Samudaik Bhawan	13200.00
Septic Tank Shulk	97000.00
Vahan Viram Shulk	20.00
Water Tanker	26900.00
Grand Total	45026319.37

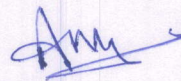



 मुख्य नगर पालिका अधिकारी
 नगर परिषद खातेगांव
 जिला-देवास (म.प्र.)

Annexure-II

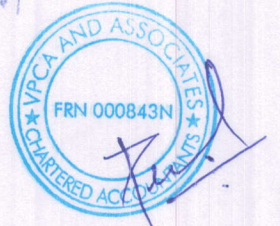
Nagar Palika Parishad, Khategaon Dist. Dewas (M.P)	
1-Apr-2020 to 31-Mar-2021	
Expenses	
Particulars	Amount
Administration Exp.	16983778.39
Stationery	1365952.24
A4 Paper	6000.00
Cash Book Kray	6980.00
Hand Book Kray	700.00
Jal Kar Panji Kary	6252.00
Register Binding	5390.00
Register Kray	2400.00
Stationery Exp	1338230.24
14 Ve Vitya Ayog Jankari Shulk	15000.00
Aaykar Return Filing Fees	37306.00
Advertisment Exp	114416.00
BPL Satyapan Vaye	20000.00
Budget Upload Expo	19110.00
CA Audit Fees	38675.00
Computer Repair	12300.00
Computer Samgari	6650.00
Courier Charges	7800.00
Digital Signature Banwai	10500.00
Double Entry Accounting	20000.00
DPR Banwai	366094.00
Electricity Bill	6142041.00
Electricity Bill Pump House	7347255.00
GL Code Exp	19110.00
GST Return Filing Fees	37502.00
Hard Disk Kray	5080.00
ID Card Expenses	13054.00
Internet Recharge	18248.00
Keyboard / Mouse Kray	2950.00
Laptop Battery Kray	6750.00
Laptop Charger	4250.00
Laptop Repair	8350.00
Modem Kray	1700.00
Mohar Banwai	18576.00
National Festival Exp	267172.90
News Paper Bill	2280.00
Pen Drive Kray	539.00
Photo Copy Exp	187621.00
Printer Head	4350.00
Printer Ink	10090.00
Printing Exp	72574.00
Suchna Prsaran	15000.00




 मुख्य नगर पालिका अधिकारी
 नगर परिषद खातेगांव
 जिला-देवास (म.प्र.)

Swacch Sarvekshan Audio Recording	15000.00
Telephone Bill Exp	22524.00
Toner Kray	1500.00
Tractor Insurance	8960.00
Tree Plantation Exp.	115620.00
Ubhbhogta Prbhar Jankari	19000.00
Video Shooting	3500.00
Vidhi Shulk(Legal Exp)	99760.00
Vigyapti/ Nivida Prkashan	430042.25
Website Creation	48951.00
Yatra Bhatta Bhugtan	625.00
Corona Kal Vaye	346954.00
Corona Book Prkashan	45450.00
Kirana Saman Kray	301504.00
Establishment Expenses	29370841.00
7 Th Pay Salary	92596.00
Aadhikari/Karmchari Vetan	14605326.00
Arrear Vetan	61824.00
CMO Salary	64822.00
Karamchari Bima	771606.00
Karamchari GPF	352200.00
Karamchari Loan Kisht Bhugtan	199000.00
Leave Encashment Salary	43796.00
Mastar B.M.V Vetan	76743.00
Mastar Garden/Filter Plant Vetan	1273902.00
Mastar Jal Pradaye Vetan	2650696.00
Mastar Karyalaya Vetan	2625675.00
Mastar Safai Karmchari Vetan	4573627.00
Master Vahan Chalk Vetan	1103209.00
NPS	38376.00
NPS Katotra	498670.00
Samvida Vetan	147069.00
Vetan Antar Bhugtan	155704.00
Vidhi Shalakar Vetan	36000.00
Festival Expenses	363232.55
Atishbaji Kray	74100.00
Badge Kray	2054.00
Diwali / Dashera Pujan	5651.00
Fulmala Kray	2600.00
Genrator Vaywasta	48514.00
Lighting Exp	106693.55
Ravan Abhinay Shulk	2100.00
Ravan Putla Nirman	67620.00
Sweet Exp	5880.00
Tower/ Pipe Arrangment	48020.00
Operating & Maintenance Exp.	19995958.55
Swachhta Samagri Kray	365312.44

मुख्य-नगर पालिका अधिकारी
नगर परिषद खातेगांव
जिला-देवास (म.प्र.)

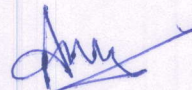


Jhaddu Kray	167289.20
PVC Dustbin Purchase	99630.00
Safai Samagri Kray	98393.24
Vidyut Samagri	1348305.48
MCB Kray	54530.78
Tube Rod/ Chowk Kray	1283514.70
Wire Bundle/CFL Holder Kray	10260.00
AC Repair	7250.00
Alluminum Wire Kray	19266.00
Alum Kray	370083.60
Bar Code Machine Kray	2599.48
Battery Kray	22654.35
Bleaching Powder Kray	339720.00
Building Material Purchase	354076.33
Cabel Kray	101054.00
CC Road Marammat	449254.22
Cement Pipe Kray	37644.00
CFL Kray	95760.00
Chamber Repair	19012.00
Chemical Kray	34714.00
Chowk Repair	19208.00
Churi Kray	145699.22
Colum Kray	35910.00
Connector Kray	19266.00
Cooler Repair	9120.00
Cooper Cabel Kray	95076.00
Dewar Repair	18865.00
Disel Exp	1951833.47
D Joint Kray	56058.00
Door Repair	670.00
E Composter	15719.33
Ef Flour Kray	91200.00
Electricity Line Extension	427841.84
Exhaust Fan Kray	2700.00
Fertilizer Kray	16055.00
Fire Vahan Body Kray	9207.00
Fire Vahan Repair	37813.00
Fountain Repair	3500.00
Fugging Oil	607050.00
Garden Maintenace	11830.00
Gas Welding	1100.00
Genrator Repair	4400.00
GI Pipe Kray	95760.00
Glass Kray	18240.00
Gloves Kray	19152.00
GPS System Installation Exp.	25676.00
GPS System Renew & Maintenace	47040.00

मुख्य नगर पालिका अधिकारी,
नगर परिषद खातेगाँव
जिला-देवास (म.प्र.)



Hand Pump Samagri Kray	579497.11
Hardware Samagri Kray	19042.00
Horn Kray	5752.04
Hydrolic Oil Kray	25970.68
IEC Activity	740800.80
Jal Prdaye Samagri Kray	1914473.45
Kachra Gaddi Marammat	82430.96
Karcha Vahan Repair	7840.00
Kesolik Powder Kray	787740.00
Kitnashak Kray	1500.00
Lakdi Kray	37200.00
Light Repair	46320.00
Loha Material Kray	11090.00
LT Pole Shifting	14340.00
Magic Vahan Farsh Badlai	36557.00
Magic Vahan Repair	86632.00
Malaria Oil Kray	758265.30
Mask Purchase	61544.20
Mechanical Joint Kray	66348.00
Motar Nikalwayi Charges	10500.00
Motar Pump Repair	493468.64
Motar Rebinding	90485.08
Motar Repair	1750652.62
Muram Kray	427009.80
Nali Bundle Kray	11172.00
Nali Sandharan Exp	108339.00
Nuyan Kray	144256.00
Oil Kray	28816.30
Pipe Line Durasti	83247.36
Power Tractor Oil Kray	5067.30
PPE Kit Kray	112112.00
Printer Repair	950.00
Puliya Repair	38171.00
Railing Repair	1500.00
Rangai Putai Kary	163349.60
Road Labeling Work	13500.00
Rod Banwai	125000.00
Saintizer Kray	35404.80
Saintizer Machine Kray	13794.00
Section Pipe Kray	4515.00
Sisha Ladi Kray	67440.12
Sochalaya Repair	36652.00
Sodium Chloride Kray	524047.60
Sound Vaywasta	171619.67
Swachhta Activity Karch	404597.70
Tanker Dol Banwai	70364.00
Tanker Oil	2018.40


 मुख्य-नगर पालिका अधिकारी
 नगर परिषद खातेगांव
 जिला-देवास (म.प्र.)




Tanker Repair	22618.00
Toilet Repair	37828.00
Tractor Body Kray	8516.16
Tractor Cloth	1453.76
Tractor Repair	77574.06
Trali Repair	32036.00
Transformer Oil Kray	12483.00
Tree Katai Expenses	15500.00
Tube Kray	18903.33
Tube Rod Kray	95646.08
Tyre Kray	70315.61
Vahan Prwas Kiraya	135000.00
Valve Rod Kray	32743.33
Vermi Bend Kray	6981.45
Vidyut Samagri Kray	1846164.48
Water Pump Kray	1050.00
Water Tanker Marammat	7056.00
Other Office Exp.	1950073.50
Bans Kray	12450.00
Chilled Water Exp	14150.00
Cup/ Glass Kray	2975.00
Diwali Sandesh	15750.00
DRP Report	63600.00
Fevstick Kary	2900.00
Green Net	15030.82
Lock Purchase	3120.00
Matka Kray	69170.00
Paper Bag	19110.00
Perdan Kary	15868.80
Swachhta Sarvekshan Documentry	45080.00
Swap Machine Charges	37166.46
Table Glass	6000.00
Tea/ Refreshment Exp	378631.00
Tent Exp.	1224371.42
Tol Katta Kray	19900.00
Vidyut Nirakshan Shulk	4800.00
Rent (Expenses)	875917.46
Boat Rent	24000.00
JCB Kiraya	437960.94
Pocklane Machine Kiraya	238385.00
Projector Kiraya	2000.00
Tractor Rent	173571.52
Vivid Vaye	750928.18
Bhojan Packet/ Vaywasta Karch	319446.00
Crockery Item	550.00
Daratey/ Kurchi Kray	4950.00
Divyang Shivir Karch	65037.72

मुख्य नगर पालिका अधिकारी,
नगर परिषद खातेगांव
जिला-देवास (म.प्र.)



Furniture Labour Kary	8950.00
Gehu Pisai	8900.00
Kachra Gaddi Paint	1800.00
Kissan Sammelan Karch	81732.56
LDP COurse Fees	32100.00
Live Prsaran	10500.00
Raincoat Kray	94687.50
Rangai Putai Samagri	57296.40
Seat Cover	3050.00
Shoe Kray	9408.00
Vardi Sticking Exp	2520.00
Vidhik Prakaran Bhugtan	50000.00
ABPAS Fees Vapis	8856.00
Bank Charges	14699.94
BLO Bethak Karch	6096.11
E- Tender	68111.40
Flex/ Banner Printing	134842.40
Jhanda Diwas Anshdan	10000.00
Liabrary Books	6391.00
Loha Tanki	2850.00
Medical Shayat	17500.00
Mukhymantri Corona Rahat Kosh	77081.00
Munadi Karch	15850.00
Nirvachan Vaye	105071.70
Pamplet Printing	3900.00
Performance Rashi Wapis	23911.38
Suchna Prkashan	9938.40
Toll Tax	1692.00
Vivid Vaye	97189.00
Grand Total	71241663.96




 मुख्य नगर पालिका अधिकारी
 नगर परिषद खातेगाँव
 जिला-देवास (म. प्र.)

Nagar Palika Parishad, Khategaon Dist. Dewas (M.P)

Balance Sheet

1-Apr-2020 to 31-Mar-2021

Liabilities			Assets		
GENERAL FUND		79608228.87	Fixed Assets		15832389.99
Current Liabilities		21869030.74	Nirman Kary	13259189.49	
Ammanat	21869030.74		Almirha Kray	11206.20	
			Bio Metric Device Purchase	4150.00	
			Cement Chair Kray	10944.00	
			Chair Kray	4600.00	
			Cooler Kray	11110.16	
			Crane Purchase	19750.00	
			Engine Kray	97986.00	
			Kachra Gaddi Kray	881007.11	
			Laptop Kray	41160.00	
			Motar Kray	280483.60	
			Motar Pump Kray	244766.57	
			Note Countng Machine	18300.00	
			Pipe Kray	207423.00	
			Pocklane Machine Kray	96040.00	
			Printer Purchase	81337.88	
			RCC Pipe Kray	402206.98	
			Round Chair Kray	5200.00	
			Sainetry Pad Machine Kray	45600.00	
			Spray Pump Kray	65159.00	
			Water Tanki Kray	34200.00	
			WIFI Router Kray	10570.00	
			Current Assets		5478383.00
			Sampatti Kar Vasuli Sesh	1280388.00	
			Samekit Kar Vasuli Sesh	1152912.00	
			Nagriya Vikas Kar Vasuli Sesh	38422.00	
			Siksha Upkar Vasuli Sesh	11889.00	
			Bhumi/ Bhavan Kiraya Vasuli Sesh	1448674.00	
			Jalkar Vasuli Sesh	1546098.00	
			Closing Balance		
			Bank Accounts		80166486.62
			-SBI 5965	14688579.85	
			-SBI 5817	27631.92	
			- SBI 5705	4094629.85	



मुख्य-नगर पालिका अधिकारी
नगर परिषद खातेगांव
जिला-देवास (म.प्र.)

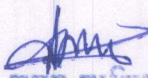
Nagar Palika Parishad, Khategaon Dist. Dewas (M.P)
BRS for yer ending 31.03.2021

Bank Accounts	Amount
-SBI 5965	14,688,580
-SBI 5817	27,632
- SBI 5705	4,094,630
-IDFC 3002	9,632,202
-ICICI 0013	65,460
-HDFC 7382	40,962,709
-BOI 0240	4,635,494
-AU SMALL FIN 8970	6,059,780
Total balance as per Bank statements s on 31.03.2021	80,166,487
Balance as per Cash Book s on 31.03.2021	80,166,487

Diff

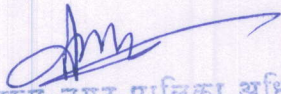
-0




मुख्य नगर पालिका अधिकारी
नगर परिषद खातेगांव
जिला-देवास (म.प्र.)

			-IDFC 3002	9632202.34	
			-ICICI 0013	65460.11	
			-HDFC 7382	40962708.84	
			-BOI 0240	4635493.70	
			-AU SMALL FIN 8970	6059780.00	
Total		101477259.61	Total		101477259.61




मुख्य नगर पालिका अधिकारी
नगर परिषद खातेगांव
जिला-देवास (म.प्र.)