

# कार्यालय नगर परिषद् खुजनेर, जिला राजगढ़, (म.प्र.)

cmokhujner@mpurban.gov.in

क्र. १६०/ न. प्र. खुजनेर

दि. ३१/१५

प्रति,

संयुक्त संचालक महोदय,  
नगरीय प्रशासन एवं विकास,  
भोपाल संभाग, भोपाल (म.प्र.)

विषय :- वित्तीय वर्ष 2020-2021 की अंकेक्षण प्रतिवेदन जमा करने बावत्।

संदर्भ :- संचालनालय नगरीय प्रशासन एवं विकास म.प्र., भोपाल का पत्र क्र./ऑडिट/लेखा शा.  
-4(क)/2021/10082 दिनांक 23/06/2021

महोदय,

उपरोक्त विषय एवं संदर्भित पत्र के पालन में निवेदन है कि वर्ष 2020-2021 की संपरीक्षा कार्य हेतु चार्टर्ड एकाउन्टेन्ट्स मेसर्स सोभानी एण्ड अग्रवाल को नियुक्त किया गया था। उपरोक्त फर्म द्वारा अंकेक्षण का कार्य पूर्ण कर ऑडिट रिपोर्ट तैयार कर प्रस्तुत की गई है जो श्रीमान की ओर प्रेषित।

मुख्य नगरपालिका अधिकारी  
मुख्य नगरपालिका अधिकारी  
नगर परिषद्, खुजनेर

प्रतिलिपि :- आयुक्त महोदय नगरीय प्रशासन एवं विकास म.प्र. भोपाल की और सादर सूचनार्थ प्रेषित।

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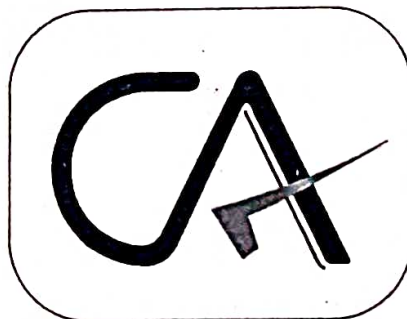
# AUDIT REPORT

Of

## MUNICIPAL COUNCIL KHUJNER

DISTRICT - RAJGARH (BIAORA)

YEAR 2020-21



AUDITOR

**SOBHANI & AGARWAL**

**CHARTERED ACCOUNTANTS**

## **-: INDEX :-**

**AUDIT OBSERVATION**

(अंकेक्षण अबलोकन)

**RECEIPT & PAYMENT ACCOUNT**

(प्राप्ति भुगतान खाता)

**INCOME & EXPENDITURE ACCOUNT**

(आय व्यय खाता)

**BANK BALANCE SHEET**

(बैंक बैलेंस शीट)

**BANK RECONCILIATION STATEMENT**

(बैंक समाधान पत्रक)

**ABSTRACT SHEET**



**Sobhani & Agarwal**  
**CHARTERED ACCOUNTANTS**

Off.: S-7, Aashirvad Complex,  
162, Zone-1, M.P. Nagar, Bhopal - 462 011  
Ph.: 0755-4226933  
E-mail : sobhani\_agarwal@rediffmail.com  
Mobile : 9425012151, 9425079226

**AUDIT REPORT**

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL KHUJNER, DISTRICT RAJGARH(M.P)** for the year ended 31<sup>st</sup> March 2021, which are in agreement with the books of account maintained by the said Municipal council. 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. In our opinion, proper books of account have been kept by the above said concern so far as appears from our examination of books, subject to the comments given below:

1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.
3. In our opinion and to the best of our information and according to explanations given to us, they said accounts give a true and fair view in respect of Receipt & Payment Account for the year ending as on 31<sup>st</sup> March 2021.

For **SOBHANI & AGARWAL** CHARTERED  
ACCOUNTANTS

Date :

Place : BHOPAL

UDIN-21400931AAAADW7002



**CA Mayank Agarwal**  
(Partner)



# MUNICIPAL COUNCIL KHUJNER

## AUDIT OBSERVATIONS

### Audit of Revenue

- We have audited the resources of revenue on the sample basis.
- Yes, we checked some Revenue receipts from the counter files of Receipt Book and verified that the money received is duly deposited in respective Bank Account.
- CMO gives 2 Working days for the Deposition of Money to the Bank but at the time of auditing we found that there is no delay in deposit the amount of revenue collected.
- Cash Book has been verified with Receipts.
- As informed to us that amount of SANCHIT NIDHI has not been deposited into respective bank account for last 2 years.
- Annual collection sheet has been provided by the council and it had good collections during the year. We have not been provided quarterly collection sheet so we are unable to comment upon.
- There is no FDR made by the council.
- No, we have not seemed any Investment on lesser interest rate.

### Audit of Expenditures

- We covered the Expenditures on the sample basis during the process of Audit.
- We have checked entries in cash book with respective vouchers and found them satisfactory.

  
मुख्य नगरपालिका अधिकारी  
नगर परिषद खुजनेर



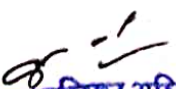
➤ While checking Accountant Cash Book, all the bills and vouchers were satisfactory according to books. However some irregularities were found during the audit of vouchers are as follow -

- Payment of Rs. 3610/- was made to Sachin krishi sewa Kendra for hardwar purchase through voucher no. 152 on 01/07/20 but -
  - Date of proposal and sanction by CMO as was 22/06/20 on the note sheet but date on bill was found 21/06/20.
- V. No. 167 & 172, date 09/07/20, sanitizer was purchased of Rs. 15000/- and 30000/- respectively and paid in the name of Bhagwan Singh Yadav, the guard of MC while bill was of Sachin krishi sewa kendra. Payment should have been made in the name of second party.
- V.No. 170, date 09/07/20, amount of Rs. 30000/- was paid in the name of Jagdeesh Yadav, the sanitary supervisor of MC while bill was of Sachin krishi sewa kendra Payment should have been made in the name of second party.
- V. no. 190, date 16/07/20, sanitizer was purchased from Delux Enterprises of Rs. 30000/-. Audit observations are as follow -
  - Quotations were not found on record.
  - CMO signatures were not found on voucher.
- V.no. 197 & 198, date 16/07/20, sanitizer was purchased from Delux Enterprises of Rs. 30000/- and 10500/- respectively but quotations were not found in the case of first voucher.

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मुख्य नगरपालिका अधिकारी  
नगर परिषद खुजनेर



- V.no. 388, date 04/11/20, churi and muram were purchased and paid Rs. 49200/- to Amarnath Stone Crasher but TDS was not deducted.
- V.no. 399, date 04/11/20, light decoration was done by Chamundeshwari Light Decoration and amount of Rs. 21000/- was paid, but
  - Application for decoration from respective person was not available on record.
  - Quotations were not obtained by the council.
- V.no. 403, date 11/11/20, amount of Rs. 56498/- was paid to Madhav Auto Mobiles for purchasing diesel. CMO signature was not available on the voucher.
- V.no. 417, date 12/11/20, employee advance had been given to temporary staff of Rs. 442000/- on the occasion of Diwali. CMO has not signed the voucher.
- V.no. 426, date 19/11/20, electricity bill of Rs. 406220/- was paid after due date. Maximum bills have been paid after the date. Due to this, council has to pay late payment charges. It is suggested that if there is sufficient fund in the bank account of council, such payments should be made before the due date so that late charges can be avoided.
- V.no. 638, date 24/02/21, vehicle hire charges of Rs. 1500/- has been paid to Sawariya Tour & Travels for going to Rajgarh. Charge seems to be very high for such a low distance.
- V.no. 642, date 25/02/21, amount of Rs. 26400/- was paid to Pawan Sawmills for purchasing fire woods. Signatures of CMO were available neither on note sheet nor on voucher.

  
 मुख्य नगरपालिका अधिकारी  
 नगर परिषद, धुलेश्वर





- No mistake was found in monthly balance of the Cash Book.
- We verified that Expenditures of Particular schemes were not over Budget and expended according to guidelines, directives, acts and rules issued by Government of India/ State Government.
- The Expenses were under financial propriety and the Expenditure was according to the financial and administrative sanction accorded by the competent authority.
- In our view, no such material cases were observed in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.
- As per the ULB guideline, if the Fire Brigade going outside of Municipal area, there is some decided amount which has to be paid by the other MC is not taken by the ULB.

### Audit of Book Keeping

- We checked the books of accounts of council. Although most of the records were maintained properly and we duly satisfied with them, however, some observations have been seen and mentioned in this report.
- Except Cash book, some of registers/records have not been maintained properly. Observations in respect of records of ULB are as follows -

### Accounts Department

Audit observations about accounts department are as follows -

मुख्य नगरपालिका अधिकारी  
नगर परिषद खुमनेर






❖ Grant Register

- Previous year's grant register was not available during the audit so we are unable to verify the opening balances of grants with last year's closing balances.
- Index was not prepared on front page of grant register.
- Register has not been maintained properly. Neither opening nor closing balances were mentioned.
- Incomes from grants have been shown but expenses were not mentioned against many such grants -

| Sr. no. | Name of Grant | Income   | Expenses |
|---------|---------------|----------|----------|
| 1       | Stamp Duty    | 507000   | 0        |
| 2       | Export Tax    | 280000   | 0        |
| 3       | Pilgrim       | 531000   | 0        |
| 4       | Octroi        | 10616000 | 0        |

- On the page no. 19 of grant register, expenses of Rs. 4666305/- against income of Rs. 11228000/- from 15<sup>th</sup> Finance had been written with pencil and closing balance was not mentioned.
- Date and page no. of cash book were not mentioned in the register regarding recording the receipts of grants. So it is too difficult to cross verify the register with cash book.
- Seal & signatures of CMO and Accountant were not found on register during the entire year.
- Income & Expenditure ledgers were not maintained physically.
- Since FDRs have not been made so need not to maintain FDR register.

  
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नगर परिषद, खजनेर



- Only Accountant's signatures were found from 03/09/20 to 23/10/20 and no seal & signatures of CMO and accountant after this till the year end.

### Store Department


During the examination of stock records, we found that proper records were not maintained and sometimes balances of items were not brought forward properly from last year. Some irregularities were observed as follow -

#### ❖ Sanitation store

- Chemicals, bleaching powder etc. were issued in lump sum.
- Usage register was not found during the audit.

#### ❖ Electricity store

- Opening balances of items were not written in the register like -
  - 24 volt chowk - closing balance as per page no. 06 of last year's stock register was 100 pieces but opening balance has not been brought forward on current year's stock record.
  - 70 volt Holder - Opening balance has not been brought forward from page no. 15 of last year's stock register.

  
मुख्य नगरपालिका अधिकारी  
नगर परिषद, खुजनेर



#### ❖ Stationery store


- Receiver's signatures were not available on page no. 27, 31 & 32 in the register for receiving the note sheets, 2 Dasta Register & 3 Dasta Register respectively.
- Page numbers of respective register were not mentioned in the current year's register for transferring opening and closing balances.
- Many times CMO verification was not available on register.

#### ❖ Water supply store

- Page numbers of respective register were not mentioned in the current year's register for transferring opening and closing balances.
- Sometimes CMO verification was not available on register.
- Fixed Assets Register was not found during the audit.
- Many times demand letters were not obtained from respective persons.

### Revenue Department

During the examination of revenue records, we found that proper records were maintained and balances of dues were brought forward from last year properly. All the revenue collections were deposited duly during the year and no instance observed to report regarding non-deposit or late deposit.

  
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नगर परिषद, धुवनेर





### Sanitation Department

We examined the records of sanitation department and found them satisfactory. However, some irregularities were observed and suggested them to rectify, are as follow -

- Registration cards of vehicle were not available during the audit so we are unable to comment upon the registration numbers of vehicle. Although as informed to us that all vehicles have their registration numbers.
- Separate records were not kept for vehicle and light repairing.
- Chemical usage register was not found during the audit.

#### ❖ Log Books

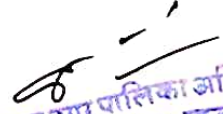
- All the log books should be filled on daily basis with reference of diesel register.
- In charge officer should verify them regularly.

### Water Supply Department

- Separate record of repairing of motor pumps, hand pumps, pipe lines was not maintained but entries were made in the stock register.
- Record of chemical usage was not found during the audit.

### Establishment Department

- Charge list or register was not maintained by the ULB.

  
मुख्य नगर पालिका अधिकारी  
नगर प्रशासन, बुधनूर



## PWD Department

- Construction Register was not maintained by the ULB.
- Repairing and maintenance register should be maintain and updated timely.

## Audit of FDR

- While auditing, we found that there was no FDR during the year and at the end of the year.
- Since FD is not made by the council so maintenance of FDR register is not necessary.

## Audit of Tenders

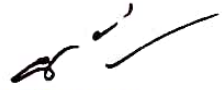
- During the audit we have been provided some tender files. On the basis of examination of files and note sheets attached with the vouchers, we found some irregularities and suggested to rectify them properly. Some observations are as follow -

### ❖ Churi & Muram purchase on the occasion of last journey of late Shri Manish Vishwakarma -

- Date of presenting rates had not been mentioned in the tender notice.
- All the quotations were found on photo copies of original.
- Copy of bill was not found in the tender file.

### ❖ Churi and Muram purchase for optional arrangement

- There was issue in the dates of tender notice and presenting rates.

  
मुख्य नगरपालिका अधिकारी  
नगर परिषद, खुजनेर



- Date of tender notice was 08/07/20 but date mentioned for presenting the rates in the office was 11/03/20.
- Copy of bill was not found in the tender file.

### Audit of Grants & Loans

During the audit, we found some observations about grants are as follows -

- We examined all the grants received from the Central/State government and some of their utilization.
- Previous year's grant register was not available during the audit so we are unable to verify the opening balances of grants with last year's closing balances.
- During the Audit, we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital except that all grants have been used for the purpose for which grants have received.
- Council had paid Rs. 537369/- towards HUDCO loan installments and there were no dues on council regarding principal or interest amount.

मुख्य नगरपालिका अधिकारी  
नगर परिषद, लुखनेर

For SOBHANI & AGARWAL.



Chartered Accountants

CA Mayank Agarwal

(Partner)



**MUNICIPAL COUNCIL KHUJNER**  
**RECEIPT & PAYMENT ACCOUNT**  
**FOR THE PERIOD FROM 1 APRIL 2020 TO 31 MARCH 2021**

| RECEIPTS  | AMOUNT         | PAYMENTS                                     | AMOUNT         |
|---|----------------|--|----------------|
| Opening Balance   |                | Establishment Expenses स्थापना व्यय          | 1,63,58,632.00 |
| Cash Balance  |                | Salaries & Allowances स्थाई कर्मचारी वेतन    | 86,35,379.00   |
| Bank Balance  | 1,87,82,293.00 | G.P.F जी.पी.एफ                               | 7,76,800.00    |
|   |                | Pension (परिभाषित पेंशन)                     | 6,52,490.00    |
| Tax Revenue   |                | P.P.F पी.पी.एफ                               | 55,000.00      |
| Property Tax - Current (सम्पत्ति कर चालू)                 | 5,05,412.00    | LIC (जीवन बीमा)                              | 2,016.00       |
| Property Tax - O/s (सम्पत्ति कर बकाया)                    | 5,92,571.00    | Dar Credit (लोन)                             | 10,77,435.00   |
| Samekit Kar-Consolidated - Current (समेकित कर चालू)       | 1,18,129.00    | Wages-Temporary Staff (अस्थायी वेतन)         | 50,54,382.00   |
| Samekit Kar-Consolidated - O/s (समेकित कर बकाया)          | 2,61,305.00    | Dress Allowance (ड्रेस अलाउंस)               | 70,490.00      |
| Upkar - Current (उपकार चालू)                              | 1,80,681.00    | Meeting Expense-Corporation/MIC/PIC          | 34,640.00      |
| Upkar - O/s (उपकार बकाया)                                 | 2,02,798.00    |  |                |
| Water Tax- Current (जल कर चालू)                           | 8,92,525.00    |  |                |
| Water Tax-O/s (जल कर बकाया)                               | 15,89,087.00   | Administrative Expenses - प्रशासनिक व्यय     | 13,00,299.00   |
|   |                | Photo-Copy expenses (फोटो कॉपी)              | 54,570.00      |
| Rental Income from Municipal Properties                   |                | Cultural Event Expense - टेंट हाउस           | 32,050.00      |
| Rent-Community Hall (माध्यमिक भवन किराया)                 | 47,600.00      | Cultural Event Expense - स्नल्पाहार          | 21,840.00      |
| Rent-Shopping Complex - O/s (दुकान/गुमठी किराया बकाया)    | 1,45,725.00    | Cultural Event Expense - विडियो ग्राफिक्स    | 5,600.00       |
| Rent-Shopping Complex - Current (दुकान/गुमठी किराया चालू) | 1,48,672.00    | Cultural Event Expense - अन्य                | 3,67,904.00    |
| Rent-Lease of Land -O/s                                   | 4,534.00       | Prize, Award & Felicitation Function Expense | 16,675.00      |
| Rent-Lease of Land -Current (Bus Stand)                   | 37,298.00      | Printing/Flex/Stationery Expenses            | 2,65,693.00    |
| Shop Premium - Market                                     | 14,325.00      | DSC डिजिटल सिग्नेचर                          | 7,250.00       |
| Rent-Market (वाजार बैठक)                                  | 1,05,290.00    | Advertisement Expense (विज्ञापन व्यय)        | 1,36,291.00    |
|   |                | News Papper (न्यूज़ पेपर)                    | 6,217.00       |
|   |                | Piyu (पियू व्यय)                             | 6,470.00       |
|   |                | Consultancy Fees (सलाहकार फीस)               | 1,83,196.00    |
| Fees & Charges  |                | Legal Expenses (कानूनी व्यय)                 | 12,000.00      |
| Mutation Fees (हस्तांतरण फीस)                             | 7,01,742.00    | Internet Expenses (इंटरनेट व्यय)             | 22,098.00      |
| निर्माण श्रमिक पण्डियन                                    | 330.00         | Other Administrative Expenses (अन्य व्यय)    | 1,62,445.00    |
| Fees for Certificate or Extract (प्रमाण पत्र)             | 14,940.00      |  |                |
| Fee-RTI Act   | 34.00          |  |                |
| Penalties and Fines (अर्धदण्ड)                            | 7,296.00       | Operations & Maintenance - परिचालन व्यय      | 42,61,853.00   |
| Fee-Rasan Card (राशन कार्ड शुल्क)                         | 500.00         | Fuel, Petrol & Diesel (डीजल व्यय)            | 10,88,487.00   |
| Development Charges (विकास शुल्क)                         | 4,68,337.00    | Electricity Expenss (विधुत बिल)              | 31,61,966.00   |
| User Charges-Litter & Debris Collection (सफाई शुल्क)      | 1,600.00       | Insurance-Vehicle (वाहन बीमा)                | 11,400.00      |
| Permission Fee- Others                                    | 20,860.00      |  |                |

मुख्य नगरपालिका अधिकारी  
नगर परिषद, खुजनेर



|   |                |                |  |              |              |
|---|----------------|----------------|--|--------------|--------------|
| Charges for Damage to Road (मल दुष्प्रती)               | 400.00         |                |  |              |              |
| Colonizer Registration Fees                             | 50,000.00      |                |  |              |              |
| Sale Compost (खाद वितरण)                                | 150.00         |                |  |              |              |
| Connection Charges-Water Supply (नवीन मल कनेक्शन शुल्क) | 34,635.00      |                |  |              |              |
| Charges - Water disconnection (मल विच्छेदन शुल्क)       | 4,620.00       |                |  |              |              |
| Deposit Received  |                | 1,54,501.00    | Electricity Work - विद्युत कार्य                     |              | 11,38,745.00 |
| EMD- Water Connection                                   | 12,000.00      |                | Electricity Material Purchase (विद्युत सामग्री क्रय) | 14,53,717.00 | 14,53,717.00 |
| EMD- Bus Stand  | 40,000.00      |                |  |              |              |
| EMD- Market Nilam                                       | 60,000.00      |                |  |              |              |
| GST   | 42,501.00      |                | Sanitation Work - सफाई कार्य                         |              | 23,40,955.00 |
| Finance Income  |                | 18,167.95      | Sanitation/Conservancy Material - कीटनाशक            | 7,25,953.00  |              |
| Bank Intt.  | 18,167.95      |                | Sanitation/Conservancy Material - Sanitizer          | 10,68,100.00 |              |
|   |                |                | Sanitation/Conservancy Material - Other              | 5,46,902.00  |              |
| Other Fees (अन्य आय)                                    | 1,79,015.00    | 1,79,015.00    | Hire Charges - किराया व्यय                           | -            | 96,290.00    |
|   |                |                | Hire Charges-Machinery (किराया - मशीन)               | 44,690.00    |              |
|   |                |                | Hire Charges-Vehicle (किराया - वाहन)                 | 51,600.00    |              |
| Assigned Revenues & Compensation                        |                | 87,81,252.00   |  |              |              |
| Compensation-Octroi (पुष्पी)                            | 83,55,252.00   |                | Fixed Assets - स्थाई सम्पत्ति                        | -            | 15,75,305.00 |
| Compensation-Passenger Tax (यात्रीकर)                   | 2,12,000.00    |                | Brush Cutting Machine                                | 30,370.00    |              |
| Compensation-Export Tax (निर्यात कर)                    | 1,06,000.00    |                | Mud Pump   | 15,340.00    |              |
| Stamp Duties (मुद्रांक शुल्क)                           | 1,08,000.00    |                | Furniture & Fixture and Office Equ.                  | 1,23,903.00  |              |
|   |                |                | Vehicle वाहन क्रय                                    | 12,71,040.00 |              |
|   |                |                | Battery  | 1,34,652.00  |              |
| Grants, Contributions & Subsidies                       |                | 2,33,83,771.90 |  |              |              |
| Grant GoMP- MoolBhut Suviksha (मूलभूत सुविधा)           | 9,35,000.00    |                | Duties/Taxes - कर एवं दायित्व                        | -            | 4,03,179.00  |
| Grant GoMP- Sadak Marammat (सड़क मरम्मत)                | 2,97,000.00    |                | GST Challan  | 18,734.00    |              |
| Grant GoMP- State Finance Commission (राज्य वित्त आयोग) | 9,31,000.00    |                | Income Tax   | 88,307.00    |              |
| Grant GoMP- Jan Bhagidari Yojna (जन भागीदारी योजना)     | 2,00,000.00    |                | GST - TDS  | 85,481.00    |              |
| Grant GoMP- 15Th Finance Commission                     | 56,68,000.00   |                | Labour Tax   | 3,037.00     |              |
| Grant GoMP- For Vehicle                                 | 10,80,000.00   |                | Professional Tax                                     | 1,18,960.00  |              |
| Other- Grants (अन्य अनुदान)                             | 1,42,72,771.90 |                | Other Challan  | 88,660.00    |              |
|   | -              |                |  |              |              |
| Grant Received - Adjustment                             | 18,00,000.00   | 18,00,000.00   | Repair & Maint - मरम्मत और सभारण                     | -            | 10,01,383.00 |
|   |                |                | R & M - Vehicle (वाहन मरम्मत)                        | 6,79,850.00  |              |
|   |                |                | R & M - Infra.Assets (अन्य - मरम्मत)                 | 3,21,533.00  |              |

मुख्य नगरपालिका अधिकारी  
नगर परिषद खुजनेर



|  |                |                |  |                |                |
|--|----------------|----------------|--|----------------|----------------|
|  |                |                |  |                |                |
|  |                |                | Deposit Return/ Advance - जमा वापसी/अग्रिम | -              | 6,07,673.00    |
|  |                |                | EMD- Refund (अमानत वापसी)                  | 1,41,673.00    |                |
|  |                |                | Employee - Advance (कर्मचारी - अग्रिम)     | 4,66,000.00    |                |
|  |                |                |  | -              |                |
|  |                |                | Construction Work - निर्माण कार्य          | -              | 21,95,854.00   |
|  |                |                | Wall Chamber - वाल चेम्बर                  | 64,763.00      |                |
|  |                |                | Churai - चुरी मुरुम                        | 2,40,104.00    |                |
|  |                |                | Drain - नाली                               | 32,942.00      |                |
|  |                |                | CC Road - रोड                              | 9,70,738.00    |                |
|  |                |                | Returning Wall - रिटर्निंग वाल             | 23,577.00      |                |
|  |                |                | Burial / Cremation - शमशान घाट             | 30,360.00      |                |
|  |                |                | Statue - प्रतिमा                           | 5,60,000.00    |                |
|  |                |                | Community Bhawan - सामुदायिक भवन           | 2,73,370.00    |                |
|  |                |                |  | -              |                |
|  |                |                | Own Programme - अन्य कार्यक्रम             | -              | 1,22,000.00    |
|  |                |                | अनुग्रह सहायता                             | 1,00,000.00    |                |
|  |                |                | Other Programme (अन्य)                     | 2,000.00       |                |
|  |                |                | अन्त्योस्थी सहायता                         | 20,000.00      |                |
|  |                |                |  | -              |                |
|  |                |                | Finance Charges - वित्तीय व्यय             | -              | 5,45,032.62    |
|  |                |                | HUDCO Loan Installement                    | 5,37,369.00    |                |
|  |                |                | Bank Charges (बैंक चार्ज)                  | 7,663.62       |                |
|  |                |                |  | -              |                |
|  |                |                | Grant Return From State Govt.              | 20,00,000.00   | 20,00,000.00   |
|  |                |                | Other Adjestment                           | 7,88,906.34    | 7,88,906.34    |
|  |                |                | Closing Balance                            |                | 2,30,60,572.89 |
|  |                |                | Cash Balance                               |                |                |
|  |                |                | Bank Balance                               | 2,30,60,572.89 |                |
|  |                |                |  |                |                |
|  | 5,92,50,396.85 | 5,92,50,396.85 |  | 5,92,50,396.85 | 5,92,50,396.85 |

ate :  
ace : BHOPAL

मुख्य नगरपालिका अधिकारी  
नगर परिषद, खुजनेर

FOR SOBHANI & AGARWAL  
Chartered Accountants  
BHOPAL  
CA Mayank Agarwal  
(Partner)



**MUNICIPAL COUNCIL KHUJNER**  
**INCOME & EXPENDITURE ACCOUNT**  
**FOR THE PERIOD FROM 1 APRIL 2020 TO 31 MARCH 2021**

| EXPENDITURE                                  | AMOUNT         | INCOME  | AMOUNT       |
|--|----------------|---|--------------|
| Establishment Expenses स्थापना व्यय          | 1,63,58,632.00 | Tax Revenue   | 43,42,508.00 |
| Salaries & Allowances स्थाई कर्मचारी वेतन    | 86,35,379.00   | Property Tax - Current (सम्पत्ति कर चालू)                 | 5,05,412.00  |
| G.P.F जी.पी.एफ                               | 7,76,800.00    | Property Tax - O/s (सम्पत्ति कर बकाया)                    | 5,92,571.00  |
| Pension (परिभाषित पेंशन)                     | 6,52,490.00    | Samekit Kar-Consolidated - Current (समेकित कर चालू)       | 1,18,129.00  |
| P.P.F जी.पी.एफ                               | 55,000.00      | Samekit Kar-Consolidated - O/s (समेकित कर बकाया)          | 2,61,305.00  |
| MJC (जीवन बीमा)                              | 2,016.00       | Upkar - Current (उपकार चालू)                              | 1,80,681.00  |
| Dar Credit (लोन)                             | 10,77,435.00   | Upkar - O/s (उपकार बकाया)                                 | 2,02,798.00  |
| Wages-Temporary Staff (अस्थायी वेतन)         | 50,54,382.00   | Water Tax- Current (जल कर चालू)                           | 8,92,525.00  |
| Dress Allowance (ड्रेस अलाउंस)               | 70,490.00      | Water Tax-O/s (जल कर बकाया)                               | 15,89,087.00 |
| Meeting Expense-Corporation/MIC/PIC          | 34,640.00      |   |              |
|  |                | Rental Income from Municipal Properties                   | 5,03,444.00  |
| Administrative Expenses - प्रशासनिक व्यय     | 13,00,299.00   | Rent-Community Hall (माझलिक भवन किराया)                   | 47,600.00    |
| Photo-Copy expenses (फोटो कॉपी)              | 54,570.00      | Rent-Shopping Complex - O/s (दुकान/गुमठी किराया बकाया)    | 1,45,725.00  |
| Cultural Event Expense - टेंट हाउस           | 32,050.00      | Rent-Shopping Complex - Current (दुकान/गुमठी किराया चालू) | 1,48,672.00  |
| Cultural Event Expense - स्वल्पाहार          | 21,840.00      | Rent-Lease of Land -O/s                                   | 4,534.00     |
| Cultural Event Expense - विडियो शफिक्स       | 5,600.00       | Rent-Lease of Land -Current (Bus Stand)                   | 37,298.00    |
| Cultural Event Expense - अन्य                | 3,67,904.00    | Shop Premium - Market                                     | 14,325.00    |
| Prize, Award & Felicitation Function Expense | 16,675.00      | Rent-Market (बाजार बैठक)                                  | 1,05,290.00  |
| Printing/Flex/Stationery Expenses            | 2,65,693.00    |   |              |
| DSC डिजिटल सिग्नेचर                          | 7,250.00       | Fees & Charges  | 13,05,444.00 |
| Advertisement Expense (विज्ञापन व्यय)        | 1,36,291.00    | Mutation Fees (हस्तांतरण फीस)                             | 7,01,742.00  |
| News Papper (न्यूज पेपर)                     | 6,217.00       | निर्माण श्रमिक पंजीयन                                     | 330.00       |
| Piyu (पियू व्यय)                             | 6,470.00       | Fees for Certificate or Extract (प्रमाण पत्र)             | 14,940.00    |
| Consultancy Fees (सलाहकार फीस)               | 1,83,196.00    | Fee-RTI Act   | 34.00        |
| Legal Expenses (कानूनी व्यय)                 | 12,000.00      | Penalties and Fines (अर्धदण्ड)                            | 7,296.00     |
| Internet Expenses (इंटरनेट व्यय)             | 22,098.00      | Fee-Rasan Card (राशन कार्ड शुल्क)                         | 500.00       |
| Other Administrative Expenses (अन्य व्यय)    | 1,62,445.00    | Development Charges (विकास शुल्क)                         | 4,68,337.00  |
|  |                | User Charges-Litter & Debris Collection (सफाई शुल्क)      | 1,600.00     |

मुख्य नगर प्रशासिका अधिकारी  
नगर परिषद, खुजनेर



|  |              |              |   |                |                |
|--|--------------|--------------|---|----------------|----------------|
| Operations & Maintenance - परिचालन व्यय            |              | 42,61,853.00 | Permission Fee- Others                                  | 20,860.00      |                |
| Fuel, Petrol & Diesel (डीजल व्यय)                  | 10,88,487.00 |              | Charges for Damage to Road (नल दुरुस्ती)                | 400.00         |                |
| Electricity Expenss (विधुत बिल)                    | 31,61,966.00 |              | Colonizer Registration Fees                             | 50,000.00      |                |
| Insurance-Vehicle (वाहन बीमा)                      | 11,400.00    |              | Sale-Compost (खाद मिश्रण)                               | 150.00         |                |
|  | -            |              | Connection Charges-Water Supply (नवीन नल कनेक्शन शुल्क) | 34,635.00      |                |
| Water Works - जल प्रदाय कार्य                      |              | 8,77,956.00  | Charges - Water disconnection (नल विचेदन शुल्क)         | 4,620.00       |                |
| R & M- Moter Pump (मोटर पम्प मरम्मत)               | 7,36,760.00  |              |   |                |                |
| R & M - Water Ways (अन्य जल प्रदाय मरम्मत)         | 1,41,196.00  |              | Finance Income  |                | 18,167.95      |
|  | -            |              | Bank Intt.  | 18,167.95      |                |
| Electricity Work - विधुत कार्य                     |              | 14,53,717.00 |   |                |                |
| Electricity Material Purchase (विधुत सामग्री क्रय) | 14,53,717.00 |              | Other Fees (अन्य आय)                                    | 1,79,015.00    | 1,79,015.00    |
|  | -            |              |   |                |                |
| Sanitation Work - सफाई कार्य                       |              | 23,40,955.00 | Assigned Revenues & Compensation                        |                | 87,81,252.00   |
| Sanitation/Conservancy Material - कीटनाशक          | 7,25,953.00  |              | Compensation-Octroi (चुष्ठी)                            | 83,55,252.00   |                |
| Sanitation/Conservancy Material - Sanitizer        | 10,68,100.00 |              | Compensation-Passenger Tax (यात्रीकर)                   | 2,12,000.00    |                |
| Sanitation/Conservancy Material - Other            | 5,46,902.00  |              | Compensation-Export Tax (निर्यात कर)                    | 1,06,000.00    |                |
|  | -            |              | Stamp Duties (मुद्राक शुल्क)                            | 1,08,000.00    |                |
| Hire Charges - किराया व्यय                         | -            | 96,290.00    |   |                |                |
| Hire Charges-Machinery (किराया - मशीन)             | 44,690.00    |              | Grants, Contributions & Subsidies                       | 1,16,91,885.95 | 1,16,91,885.95 |
| Hire Charges-Vehicle (किराया - वाहन)               | 51,600.00    |              |   | -              |                |
|  | -            |              |   |                |                |
| Repair & Maint.- मरम्मत और सञ्चारण                 | -            | 10,01,383.00 |   |                |                |
| R & M - Vehicle (वाहन मरम्मत)                      | 6,79,850.00  |              |   |                |                |
| & M - Infra.Assets (अन्य - मरम्मत)                 | 3,21,533.00  |              |   |                |                |
|  | -            |              | EXCESS OF EXPENDITURE OVER INCOME                       | 10,63,516.00   | 10,63,516.00   |
| Own Programe - अन्य कार्यक्रम                      | -            | 1,22,000.00  |   |                |                |
| गुरुगृह सहायता                                     | 1,00,000.00  |              |   |                |                |
| Other Programe (अन्य)                              | 2,000.00     |              |   |                |                |
| अन्त्योस्थी सहायता                                 | 20,000.00    |              |   |                |                |

मुख्य नगरपालिका अधिकारी  
नगर परिषद, बुधने



|                                |                |                |  |                |
|--------------------------------|----------------|----------------|--|----------------|
| Finance Charges - वित्तीय व्यय | -              | 72,147.90      |  |                |
| RUDCO Loan Installement        | 64,484.28      |                |  |                |
| Bank Charges (बैंक चार्ज)      | 7,663.62       |                |  |                |
|                                |                |                |  |                |
|                                | 2,78,85,232.90 | 2,78,85,232.90 |  | 2,78,85,232.90 |

FOR SOBHANI &amp; AGARWAL

## Chartered Accountants

Date \_\_\_\_\_

Place : BHOPAL.

मुख्य नगरपालिका अधिकारी  
नगर परिषद, खुजनेर





## BANK BALANCE SHEET

01-APRIL-2020 TO 31-MARCH-2021

[illegible]

✓  
मुख्य नगरपालिका अधिकारी  
नगर परिषद खप्तड



# MUNICIPAL COUNCIL KHUJNER

NARMADA JHABUA GRAMIN BANK  
ACCOUNT NO.2555

01-APRIL-2020 TO 31-MARCH-2021

|   |              |             |             |             |
|---|--------------|-------------|-------------|-------------|
| Closing Balance As Per Pass Book                  |              |             |             | 6,05,398.82 |
| Opening Difference                                | Cash Book    | Pass Book   |             |             |
|   | 15,21,985.00 | 9,07,977.90 | 6,14,007.10 |             |
| Last Year Amount Clear During this Year           | Date         | Amount      |             | 30,000.00   |
|   | 03.04.2020   | 15,000.00   |             |             |
|   | 03.04.2020   | 15,000.00   |             |             |
|   |              | 30,000.00   |             |             |
| Amount Received In Pass Book but not In Cash Book | Date         | Amount      |             | (6,522.00)  |
| RTGS- Reject                                      | 12.05.2020   | 3,000.00    |             |             |
|   | 30.07.2020   | 336.00      |             |             |
|   | 29.08.2020   | 336.00      |             |             |
| RTGS Return                                       | 10.12.2020   | 1,250.00    |             |             |
|   | 20.02.2021   | 1,600.00    |             |             |
|   |              | 6,522.00    |             |             |
| Amount Received In Cash Book but not In Pass Book | Date         | Amount      |             | 20,000.00   |
|   | 01.12.2020   | 20,000.00   |             |             |
|   |              | 20,000.00   |             |             |
| Amount Paid In Cash Book But Not In Pass Book     | Date         | Amount      |             | (29,400.00) |
| Double Payment                                    | 28.04.2020   | 800.00      |             |             |
|   | 07.11.2020   | 20,000.00   |             |             |
| Kushwaha  | 05.01.2020   | 1,500.00    |             |             |
|   | 05.01.2020   | 1,100.00    |             |             |
|   | 05.01.2020   | 6,000.00    |             |             |
|   |              | 29,400.00   |             |             |
| Amount Paid In Pass Book But Not In Cash Book     | Date         | Amount      |             | 16,500.00   |

मुख्य नायकलिका अधिकारी  
नगर परिषद, खुजनेर



Dev Shri  
Adarsh Computer  
Computer Double Payment

|            |           |
|------------|-----------|
| 27.11.2020 | 4,500.00  |
| 27.11.2020 | 3,400.00  |
| 05.01.2021 | 8,600.00  |
|            | 16,500.00 |

Bank Charges Debited By Bank

| Date       | Amount   |
|------------|----------|
| 20-Apr     | 74.34    |
| 20-Apr     | 25.96    |
| 20-May     | 88.50    |
| 20-Jun     | 85.24    |
| 20-Jul     | 598.85   |
| 20-Aug     | 751.07   |
| 20-Aug     | 94.40    |
| 20-Aug     | 76.11    |
| 20-Nov     | 518.02   |
| 18.12.2020 | 236.00   |
| 20-Dec     | 629.53   |
| 21-Jan     | 193.65   |
| 21-Feb     | 180.24   |
| 21-Mar     | 359.31   |
|            | 3,911.22 |

3,911.22

Other

Bank Charges

Amount Difference In Payment Side

|            | Cash Book    | Pass Book    |           |
|------------|--------------|--------------|-----------|
| 15.05.2020 | 10,120.00    | 10,119.98    | (0.02)    |
| 05.09.2020 | 2,330.00     | 2,350.00     | 20.00     |
| 05.10.2020 | 7,355.00     | 7,354.00     | (1.00)    |
| 25.11.2020 | 21,233.00    | 21,233.50    | 0.50      |
| 01.12.2020 | 47,452.00    | 47,453.50    | 1.50      |
| 04.12.2020 | 11,69,099.00 | 11,69,104.00 | 5.00      |
| 05.12.2020 | 4,500.00     | 4,499.90     | (0.10)    |
| 21.12.2020 | 2,500.00     | 2,500.42     | 0.42      |
| 04.01.2020 | 10,11,071.00 | 10,32,957.00 | 21,886.00 |
|            | 437.00       | 436.80       | (0.20)    |
| 18.01.2020 | 77,956.00    | 77,956.70    | 0.70      |
| 10.02.2021 | 3,000.00     | 2,999.90     | (0.10)    |
|            | 14,46,699.00 | 14,46,799.00 | 100.00    |
| 17.03.2021 | 47,725.00    | 47,722.86    | (2.14)    |
|            | 46,658.00    | 46,658.64    | 0.64      |

Amount Difference In Receipt Side

|            | Cash book   | Pass Book   |          |
|------------|-------------|-------------|----------|
| 01.10.2020 | 83239       | 83,640.00   | (401.00) |
| 20.11.2020 | 5,94,187.00 | 5,94,187.76 | (0.76)   |

मुख्य नगरपालिका अधिकारी  
नगर परिषद खुम्नेर





|            |             |             |         |
|------------|-------------|-------------|---------|
| 27.11.2020 | 5,61,923.00 | 5,61,923.58 | (0.58)  |
| 02.12.2020 | 9,937.00    | 9,877.00    | 60.00   |
| 07.12.2020 | 6,641.00    | 6,691.00    | (50.00) |
| 04.01.2020 | 17,641.00   | 17,651.00   | (10.00) |
| 22.01.2020 | 33,951.00   | 33,950.00   | 1.00    |

Closing Balance As Per Cash Book

6,05,398.82

6,05,398.82

मुख्य नगरपालिका अधिकारी  
नगर परिषद खुजनेर



# MUNICIPAL COUNCIL KHUJNER

STATE BANK OF INDIA  
ACCOUNT NO.463

01-APRIL-2020 TO 31-MARCH-2021

| Closing Balance As Per Pass Book                  |  | 1,65,40,112.40 |        |            |           |            |           |            |           |            |             |             |        |            |        |            |       |            |        |            |          |            |        |            |        |            |        |            |           |            |       |            |        |            |          |            |             |            |           |            |           |            |        |            |           |            |        |            |          |            |        |                |
|---|--|----------------|--------|------------|-----------|------------|-----------|------------|-----------|------------|-------------|-------------|--------|------------|--------|------------|-------|------------|--------|------------|----------|------------|--------|------------|--------|------------|--------|------------|-----------|------------|-------|------------|--------|------------|----------|------------|-------------|------------|-----------|------------|-----------|------------|--------|------------|-----------|------------|--------|------------|----------|------------|--------|----------------|
| Opening Difference                                |  | (6,95,654.33)  |        |            |           |            |           |            |           |            |             |             |        |            |        |            |       |            |        |            |          |            |        |            |        |            |        |            |           |            |       |            |        |            |          |            |             |            |           |            |           |            |        |            |           |            |        |            |          |            |        |                |
| Last Year Amount Clear This Year                  | <table><tr><th>Date</th><th>Amount</th></tr><tr><td>03.04.2020</td><td>92,446.16</td></tr><tr><td>09.04.2020</td><td>21,144.00</td></tr><tr><td>09.04.2020</td><td>7,700.00</td></tr><tr><td></td><td>1,21,290.16</td></tr></table>  | Date           | Amount | 03.04.2020 | 92,446.16 | 09.04.2020 | 21,144.00 | 09.04.2020 | 7,700.00  |            | 1,21,290.16 | 1,21,290.16 |        |            |        |            |       |            |        |            |          |            |        |            |        |            |        |            |           |            |       |            |        |            |          |            |             |            |           |            |           |            |        |            |           |            |        |            |          |            |        |                |
| Date  | Amount   |                |        |            |           |            |           |            |           |            |             |             |        |            |        |            |       |            |        |            |          |            |        |            |        |            |        |            |           |            |       |            |        |            |          |            |             |            |           |            |           |            |        |            |           |            |        |            |          |            |        |                |
| 03.04.2020  | 92,446.16  |                |        |            |           |            |           |            |           |            |             |             |        |            |        |            |       |            |        |            |          |            |        |            |        |            |        |            |           |            |       |            |        |            |          |            |             |            |           |            |           |            |        |            |           |            |        |            |          |            |        |                |
| 09.04.2020  | 21,144.00  |                |        |            |           |            |           |            |           |            |             |             |        |            |        |            |       |            |        |            |          |            |        |            |        |            |        |            |           |            |       |            |        |            |          |            |             |            |           |            |           |            |        |            |           |            |        |            |          |            |        |                |
| 09.04.2020  | 7,700.00   |                |        |            |           |            |           |            |           |            |             |             |        |            |        |            |       |            |        |            |          |            |        |            |        |            |        |            |           |            |       |            |        |            |          |            |             |            |           |            |           |            |        |            |           |            |        |            |          |            |        |                |
|   | 1,21,290.16  |                |        |            |           |            |           |            |           |            |             |             |        |            |        |            |       |            |        |            |          |            |        |            |        |            |        |            |           |            |       |            |        |            |          |            |             |            |           |            |           |            |        |            |           |            |        |            |          |            |        |                |
| Amount Received In Pass Book But Not In Cash Book | <table><tr><th>Date</th><th>Amount</th></tr><tr><td>16.05.2020</td><td>100.00</td></tr><tr><td>19.05.2020</td><td>7,200.00</td></tr><tr><td>27.05.2020</td><td>37,000.00</td></tr><tr><td>03.06.2020</td><td>336.00</td></tr><tr><td>08.06.2020</td><td>120.00</td></tr><tr><td>25.06.2020</td><td>117.00</td></tr><tr><td>02.07.2020</td><td>69.00</td></tr><tr><td>09.07.2020</td><td>750.00</td></tr><tr><td>13.07.2020</td><td>1,875.00</td></tr><tr><td>14.07.2020</td><td>336.00</td></tr><tr><td>20.07.2020</td><td>186.00</td></tr><tr><td>21.07.2020</td><td>103.00</td></tr><tr><td>24.07.2020</td><td>24,750.00</td></tr><tr><td>28.07.2020</td><td>49.00</td></tr><tr><td>13.08.2020</td><td>750.00</td></tr><tr><td>14.08.2020</td><td>9,000.00</td></tr><tr><td>17.08.2020</td><td>8,40,364.00</td></tr><tr><td>19.08.2020</td><td>15,000.00</td></tr><tr><td>21.08.2020</td><td>15,000.00</td></tr><tr><td>25.08.2020</td><td>245.00</td></tr><tr><td>27.08.2020</td><td>14,000.00</td></tr><tr><td>31.08.2020</td><td>480.00</td></tr><tr><td>09.09.2020</td><td>1,250.00</td></tr><tr><td>03.10.2020</td><td>336.00</td></tr></table> | Date           | Amount | 16.05.2020 | 100.00    | 19.05.2020 | 7,200.00  | 27.05.2020 | 37,000.00 | 03.06.2020 | 336.00      | 08.06.2020  | 120.00 | 25.06.2020 | 117.00 | 02.07.2020 | 69.00 | 09.07.2020 | 750.00 | 13.07.2020 | 1,875.00 | 14.07.2020 | 336.00 | 20.07.2020 | 186.00 | 21.07.2020 | 103.00 | 24.07.2020 | 24,750.00 | 28.07.2020 | 49.00 | 13.08.2020 | 750.00 | 14.08.2020 | 9,000.00 | 17.08.2020 | 8,40,364.00 | 19.08.2020 | 15,000.00 | 21.08.2020 | 15,000.00 | 25.08.2020 | 245.00 | 27.08.2020 | 14,000.00 | 31.08.2020 | 480.00 | 09.09.2020 | 1,250.00 | 03.10.2020 | 336.00 | (21,25,301.00) |
| Date  | Amount   |                |        |            |           |            |           |            |           |            |             |             |        |            |        |            |       |            |        |            |          |            |        |            |        |            |        |            |           |            |       |            |        |            |          |            |             |            |           |            |           |            |        |            |           |            |        |            |          |            |        |                |
| 16.05.2020  | 100.00   |                |        |            |           |            |           |            |           |            |             |             |        |            |        |            |       |            |        |            |          |            |        |            |        |            |        |            |           |            |       |            |        |            |          |            |             |            |           |            |           |            |        |            |           |            |        |            |          |            |        |                |
| 19.05.2020  | 7,200.00   |                |        |            |           |            |           |            |           |            |             |             |        |            |        |            |       |            |        |            |          |            |        |            |        |            |        |            |           |            |       |            |        |            |          |            |             |            |           |            |           |            |        |            |           |            |        |            |          |            |        |                |
| 27.05.2020  | 37,000.00  |                |        |            |           |            |           |            |           |            |             |             |        |            |        |            |       |            |        |            |          |            |        |            |        |            |        |            |           |            |       |            |        |            |          |            |             |            |           |            |           |            |        |            |           |            |        |            |          |            |        |                |
| 03.06.2020  | 336.00   |                |        |            |           |            |           |            |           |            |             |             |        |            |        |            |       |            |        |            |          |            |        |            |        |            |        |            |           |            |       |            |        |            |          |            |             |            |           |            |           |            |        |            |           |            |        |            |          |            |        |                |
| 08.06.2020  | 120.00   |                |        |            |           |            |           |            |           |            |             |             |        |            |        |            |       |            |        |            |          |            |        |            |        |            |        |            |           |            |       |            |        |            |          |            |             |            |           |            |           |            |        |            |           |            |        |            |          |            |        |                |
| 25.06.2020  | 117.00   |                |        |            |           |            |           |            |           |            |             |             |        |            |        |            |       |            |        |            |          |            |        |            |        |            |        |            |           |            |       |            |        |            |          |            |             |            |           |            |           |            |        |            |           |            |        |            |          |            |        |                |
| 02.07.2020  | 69.00  |                |        |            |           |            |           |            |           |            |             |             |        |            |        |            |       |            |        |            |          |            |        |            |        |            |        |            |           |            |       |            |        |            |          |            |             |            |           |            |           |            |        |            |           |            |        |            |          |            |        |                |
| 09.07.2020  | 750.00   |                |        |            |           |            |           |            |           |            |             |             |        |            |        |            |       |            |        |            |          |            |        |            |        |            |        |            |           |            |       |            |        |            |          |            |             |            |           |            |           |            |        |            |           |            |        |            |          |            |        |                |
| 13.07.2020  | 1,875.00   |                |        |            |           |            |           |            |           |            |             |             |        |            |        |            |       |            |        |            |          |            |        |            |        |            |        |            |           |            |       |            |        |            |          |            |             |            |           |            |           |            |        |            |           |            |        |            |          |            |        |                |
| 14.07.2020  | 336.00   |                |        |            |           |            |           |            |           |            |             |             |        |            |        |            |       |            |        |            |          |            |        |            |        |            |        |            |           |            |       |            |        |            |          |            |             |            |           |            |           |            |        |            |           |            |        |            |          |            |        |                |
| 20.07.2020  | 186.00   |                |        |            |           |            |           |            |           |            |             |             |        |            |        |            |       |            |        |            |          |            |        |            |        |            |        |            |           |            |       |            |        |            |          |            |             |            |           |            |           |            |        |            |           |            |        |            |          |            |        |                |
| 21.07.2020  | 103.00   |                |        |            |           |            |           |            |           |            |             |             |        |            |        |            |       |            |        |            |          |            |        |            |        |            |        |            |           |            |       |            |        |            |          |            |             |            |           |            |           |            |        |            |           |            |        |            |          |            |        |                |
| 24.07.2020  | 24,750.00  |                |        |            |           |            |           |            |           |            |             |             |        |            |        |            |       |            |        |            |          |            |        |            |        |            |        |            |           |            |       |            |        |            |          |            |             |            |           |            |           |            |        |            |           |            |        |            |          |            |        |                |
| 28.07.2020  | 49.00  |                |        |            |           |            |           |            |           |            |             |             |        |            |        |            |       |            |        |            |          |            |        |            |        |            |        |            |           |            |       |            |        |            |          |            |             |            |           |            |           |            |        |            |           |            |        |            |          |            |        |                |
| 13.08.2020  | 750.00   |                |        |            |           |            |           |            |           |            |             |             |        |            |        |            |       |            |        |            |          |            |        |            |        |            |        |            |           |            |       |            |        |            |          |            |             |            |           |            |           |            |        |            |           |            |        |            |          |            |        |                |
| 14.08.2020  | 9,000.00   |                |        |            |           |            |           |            |           |            |             |             |        |            |        |            |       |            |        |            |          |            |        |            |        |            |        |            |           |            |       |            |        |            |          |            |             |            |           |            |           |            |        |            |           |            |        |            |          |            |        |                |
| 17.08.2020  | 8,40,364.00  |                |        |            |           |            |           |            |           |            |             |             |        |            |        |            |       |            |        |            |          |            |        |            |        |            |        |            |           |            |       |            |        |            |          |            |             |            |           |            |           |            |        |            |           |            |        |            |          |            |        |                |
| 19.08.2020  | 15,000.00  |                |        |            |           |            |           |            |           |            |             |             |        |            |        |            |       |            |        |            |          |            |        |            |        |            |        |            |           |            |       |            |        |            |          |            |             |            |           |            |           |            |        |            |           |            |        |            |          |            |        |                |
| 21.08.2020  | 15,000.00  |                |        |            |           |            |           |            |           |            |             |             |        |            |        |            |       |            |        |            |          |            |        |            |        |            |        |            |           |            |       |            |        |            |          |            |             |            |           |            |           |            |        |            |           |            |        |            |          |            |        |                |
| 25.08.2020  | 245.00   |                |        |            |           |            |           |            |           |            |             |             |        |            |        |            |       |            |        |            |          |            |        |            |        |            |        |            |           |            |       |            |        |            |          |            |             |            |           |            |           |            |        |            |           |            |        |            |          |            |        |                |
| 27.08.2020  | 14,000.00  |                |        |            |           |            |           |            |           |            |             |             |        |            |        |            |       |            |        |            |          |            |        |            |        |            |        |            |           |            |       |            |        |            |          |            |             |            |           |            |           |            |        |            |           |            |        |            |          |            |        |                |
| 31.08.2020  | 480.00   |                |        |            |           |            |           |            |           |            |             |             |        |            |        |            |       |            |        |            |          |            |        |            |        |            |        |            |           |            |       |            |        |            |          |            |             |            |           |            |           |            |        |            |           |            |        |            |          |            |        |                |
| 09.09.2020  | 1,250.00   |                |        |            |           |            |           |            |           |            |             |             |        |            |        |            |       |            |        |            |          |            |        |            |        |            |        |            |           |            |       |            |        |            |          |            |             |            |           |            |           |            |        |            |           |            |        |            |          |            |        |                |
| 03.10.2020  | 336.00   |                |        |            |           |            |           |            |           |            |             |             |        |            |        |            |       |            |        |            |          |            |        |            |        |            |        |            |           |            |       |            |        |            |          |            |             |            |           |            |           |            |        |            |           |            |        |            |          |            |        |                |



मुख्य नगरपालिका अधिकारी  
नगर परिषद खुजनेर

|            |                     |
|------------|---------------------|
| 05.10.2020 | 128.00              |
| 07.10.2020 | 117.00              |
| 09.10.2020 | 1,500.00            |
| 04.11.2020 | 24.00               |
| 07.11.2020 | 84.00               |
| 09.11.2020 | 38.00               |
| 10.11.2020 | 153.00              |
| 12.11.2020 | 127.00              |
| 02.12.2020 | 43.00               |
| 04.03.2021 | 11,18,402.00        |
| 04.03.2021 | 2,666.00            |
| 30.03.2021 | 19,150.00           |
| 30.03.2021 | 10,000.00           |
| 31.03.2021 | 3,453.00            |
|            | <b>21,25,301.00</b> |

Amount Difference In Payment Side

| May                          | Cash Book   | Pass Book   |         |             |
|------------------------------|-------------|-------------|---------|-------------|
|                              | 9,92,418.00 | 9,99,360.00 |         | 6,942.00    |
| 15.05.2020                   | 75,251.00   | 75,251.42   | 0.42    |             |
| 01.06.2020                   | 40,038.00   | 40,042.72   | 4.72    |             |
| 05.06.2020                   | 46,229.00   | 46,229.18   | 0.18    |             |
| 05.06.2020                   | 48,234.00   | 48,233.80   | (0.20)  |             |
| 05.06.2020                   | 48,288.00   | 48,288.80   | 0.80    |             |
| 05.06.2020                   | 47,915.00   | 47,915.76   | 0.76    |             |
| 09.06.2020                   | 5,550.00    | 5,500.00    | (50.00) |             |
| 24.06.2020                   | 9,263.00    | 9,262.96    | (0.04)  |             |
| 24.06.2020                   | 2,620.00    | 2,619.60    | (0.40)  |             |
| 09.07.2020                   | 4,900.00    | 4,899.00    | (1.00)  |             |
| 06.08.2020                   | 87,180.00   | 87,180.36   | 0.36    |             |
| 24.08.2020                   | 56,642.00   | 56,640.00   | (2.00)  |             |
| 03.09.2020                   | 1,28,971.00 | 1,28,971.12 | 0.12    |             |
| 07.10.2020                   | 92,108.00   | 92,108.60   | 0.60    |             |
| 11.11.2020 - Parshad Payment | 34,640.00   | 24,160.00   |         | (10,480.00) |
| 28.12.2020                   | 49,837.00   | 49,836.90   | (0.10)  |             |
| 12.01.2021                   | 53,146.00   | 53,145.88   | (0.12)  |             |
| 25.01.2021                   | 5,68,736.00 | 5,68,734.72 | (1.28)  |             |
| 16.02.2021                   | 1,14,763.00 | 1,14,762.66 | (0.34)  |             |

Amount Paid In Pass Book But Not In Cash Book

|                              | Date       | Amount      |             |
|------------------------------|------------|-------------|-------------|
| HUDCO Loan                   | 08.06.2020 | 1,38,935.00 |             |
| Sohan Khare                  | 12.06.2020 | 17,430.00   |             |
| Double Credit Double Payment | 14.07.2020 | 86,827.00   |             |
| ATOMS Group Bhopal - Scheme  | 13.01.2021 | 48,160.00   |             |
|                              |            |             | 4,36,088.80 |

मुख्य नगर पालिका अधिकाारी  
नगर परिषद खुर्ना





|   |            |             |          |                |
|---|------------|-------------|----------|----------------|
| ATOMS Group Bhopal - Scheme                   | 13.01.2021 | 45,736.80   |          |                |
| Scheme Cash Book                              | 19.02.2020 | 99,000.00   |          |                |
|   |            | 4,36,088.80 |          |                |
| Bank Charges                                  | Date       | Amount      | 1,947.00 |                |
| Bank Charges                                  | 04.06.2020 | 236.00      |          |                |
| Bank Charges                                  | 12.06.2020 | 236.00      |          |                |
| Bank Charges                                  | 12.06.2020 | 118.00      |          |                |
| Bank Charges                                  | 06.08.2020 | 236.00      |          |                |
| Bank Charges                                  | 06.08.2020 | 236.00      |          |                |
| Bank Charges                                  | 21.01.2021 | 236.00      |          |                |
| Bank Charges                                  | 12.03.2021 | 649.00      |          |                |
|   |            | 1,947.00    |          |                |
| Amount Paid In Cash Book But Not In Pass Book | Date       | Amount      |          | (3,000.00)     |
|   | 02.03.2021 | 3,000.00    |          |                |
|   |            | 3,000.00    |          |                |
| Amount Difference in Receipt Side             | Cash Book  | Pass Book   |          | (95.90)        |
| 29.12.2020                                    | 1,256.00   | 1,265.00    | (9.00)   |                |
| Closing Balance As Per Cash Book              |            |             |          | 1,59,59,114.33 |
|   |            |             |          | 1,59,59,114.33 |

मुख्य नगर पालिका अधिदारी  
नगर परिषद, खुजनेर



# MUNICIPAL COUNCIL KHUJNER

Jila Shahkari Kendry Bank  
ACCOUNT NO.4951

01-APRIL-2020 TO 31-MARCH-2021

| Closing Balance As Per Pass Book                |   | 0.00                         |           |             |             |        |
|---|---|------------------------------|-----------|-------------|-------------|--------|
| Opening Difference                              | 2,62,000.00   |                              |           |             |             |        |
| Other   | 2.00  |                              |           |             |             |        |
| Amount Difference In Payment Side<br>22.12.2020 | <table><tr><th>Cash Book</th><th>Pass Book</th></tr><tr><td>1,65,967.00</td><td>1,66,085.00</td></tr></table> | Cash Book                    | Pass Book | 1,65,967.00 | 1,66,085.00 | 118.00 |
| Cash Book                                       | Pass Book   |                              |           |             |             |        |
| 1,65,967.00                                     | 1,66,085.00   |                              |           |             |             |        |
| Closing Balance As Per Cash Book                |   | -                            |           |             |             |        |
|   |   | 2,62,000.00<br>(2,62,000.00) |           |             |             |        |

मुख्य नगर पालिका अधिकारी  
नगर परिषद खुजनेर



# MUNICIPAL COUNCIL KHUJNER

Narmada Jhabua Gramin Bank  
ACCOUNT NO.2798

01-APRIL-2020 TO 31-MARCH-2021

|                                   |                  |                  |          |
|-----------------------------------|------------------|------------------|----------|
| Closing Balance As Per Pass Book  |                  |                  | 0.00     |
| Opening Difference                |                  |                  | 135.75   |
| Bank Charges Debited By Bank      | <u>Date</u>      | <u>Amount</u>    | 125.67   |
|                                   | 23.06.2020       | 2.36             |          |
|                                   | 29.08.2020       | 118.00           |          |
|                                   | 21.10.2020       | 5.31             |          |
|                                   |                  | 125.67           |          |
| Bank Charges Debited in Cash Book | <u>Date</u>      | <u>Amount</u>    | (262.00) |
|                                   | 03.12.2020       | 262.00           |          |
|                                   |                  | 262.00           |          |
| Amount Difference In Payment Side | <u>Cash Book</u> | <u>Pass Book</u> | 0.58     |
|                                   | 5,61,923.00      | 5,61,923.58      |          |
| Closing Balance As Per Cash Book  |                  |                  | (0.00)   |

(0.00)

मुख्य नगर पालिका अधिका...  
नगर परिषद, खुजनेर





# MUNICIPAL COUNCIL KHUJNER

State Bank of India

ACCOUNT NO. 770

01-APRIL-2020 TO 31-MARCH-2021

|   |                       |                       |
|---|-----------------------|-----------------------|
| Closing Balance As Per Pass Book                |                       | 28,28,608.14          |
| Opening Difference                              |                       | 4,09,021.86           |
| Amount Difference In Payment Side<br>05.06.2020 | Cash Book<br>8,674.00 | Pass Book<br>8,675.00 |
| Amount Paid In Cash Book But Not In Pass Book   | Date                  | Amount                |
|   | 02.09.2020            | 20,502.00             |
|   | 03.09.2020            | 3,896.00              |
|   | 05.10.2020            | 4,693.00              |
|   | 20.10.2020            | 1,520.00              |
|   | 17.03.2021            | 1,675.00              |
|   | 17.03.2021            | 1,637.00              |
|   | 19.03.2021            | 7,992.00              |
|   | 19.03.2021            | 1,740.00              |
|   | 26.03.2021            | 12,150.00             |
|   | 31.03.2021            | 900.00                |
|   |                       | 56,705.00             |
| Amount Paid In Pass Book But Not In Cash Book   | Date                  | Amount                |
| 2019-20 Professional Tax                        | 21.01.2021            | 54,750.00             |
|   |                       | 54,750.00             |
| Bank Charges                                    | Date                  | Amount                |
|   | 12.0.2021             | 649.00                |
|   |                       | 649.00                |
| Closing Balance As Per Cash Book                |                       | 28,28,608.14          |
|   |                       | 32,37,630.00          |

मुख्य नगरपालिका अधिकारी  
नगर परिषद खुजनेर



**MUNICIPAL COUNCIL KHUJNER**

Bank of India  
ACCOUNT NO.009

01-APRIL-2020 TO 31-MARCH-2021

| Closing Balance As Per Pass Book                    | 3,44,686.95   |      |        |                        |          |  |          |
|---|---|------|--------|------------------------|----------|--|----------|
| Opening Difference                                  | (9,420.45)  |      |        |                        |          |  |          |
| Intrest Received in Cash Book But Not In Pass Book' | <table border="1"> <thead> <tr> <th>Date</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>June-20 to<br/>March-20</td> <td>6,471.50</td> </tr> <tr> <td></td> <td>6,471.50</td> </tr> </tbody> </table> | Date | Amount | June-20 to<br>March-20 | 6,471.50 |  | 6,471.50 |
| Date  | Amount  |      |        |                        |          |  |          |
| June-20 to<br>March-20                              | 6,471.50  |      |        |                        |          |  |          |
|   | 6,471.50  |      |        |                        |          |  |          |
| Closing Balance As Per Pass Book                    | 3,35,266.50   |      |        |                        |          |  |          |
|   | 3,35,266.50   |      |        |                        |          |  |          |

मुख्य नगर पालिका अधिकारी  
नगर परिषद, सुनने



# MUNICIPAL COUNCIL KHUJNER

Narmada Jhabua Gramin Bank  
ACCOUNT NO.2699

01-APRIL-2020 TO 31-MARCH-2021

| Closing Balance As Per Pass Book |   | 15,72,388.60 |        |            |        |            |        |  |        |  |
|----------------------------------|---|--------------|--------|------------|--------|------------|--------|--|--------|--|
| Opening Difference               | 117.40  |              |        |            |        |            |        |  |        |  |
| Bank Charges Debited By Bank     | <table><tr><th>Date</th><th>Amount</th></tr><tr><td>06.07.2020</td><td>118.00</td></tr><tr><td>29.08.2020</td><td>118.00</td></tr><tr><td></td><td>236.00</td></tr></table> | Date         | Amount | 06.07.2020 | 118.00 | 29.08.2020 | 118.00 |  | 236.00 |  |
| Date                             | Amount  |              |        |            |        |            |        |  |        |  |
| 06.07.2020                       | 118.00  |              |        |            |        |            |        |  |        |  |
| 29.08.2020                       | 118.00  |              |        |            |        |            |        |  |        |  |
|                                  | 236.00  |              |        |            |        |            |        |  |        |  |
| Closing Balance As Per Cash Book |   | 15,72,388.60 |        |            |        |            |        |  |        |  |
|                                  |   | 15,72,388.60 |        |            |        |            |        |  |        |  |

मुख्य नगर प्रमुख, नर्मदा जहाबुआ ग्रामिन बैंक  
खुजनेर





# REVISED ABSTRACT SHEET FOR REPORT ON AUDIT PARAS FOR FINANCIAL YEAR 2020-21

NAME OF ULB :- KHUJNER  
NAME OF AUDITOR :- SOBHANI & AGARWAL

| Sr No                 | PARAMETERS       | DESCRIPTION     |              |             | OBSERVATION IN BRIEF                          | SUGGESTION   |
|-----------------------|------------------|-----------------|--------------|-------------|---|--|
|                       |                  | Receipts in Rs. |              |             |   |  |
| 1                     | Audit of Revenue | 2019-20         | 2020-21      | % of Growth |   |  |
| A. REVENUE COLLECTION |                  |                 |              |             |   |  |
| a.                    | Property Tax     | 3,40,144.00     | 10,97,983.00 | 222.80%     | Tax collection has increased gracefully.      | Council Should keep on working towards maintaining such a high growth rate in the up coming years. |
| b.                    | Consolidated Tax | 2,10,345.00     | 3,79,434.00  | 80.39%      | Tax collection has increased gracefully.      | Council Should keep on working towards maintaining such a high growth rate in the up coming years. |
| c.                    | Devlopment Cess  | 2,46,075.00     | 3,83,479.00  | 55.84%      | Cuss collection has increased with good rate. | Council Should keep on working towards maintaining such a high growth rate in the up coming years. |
| d.                    | Education Cess   | -               | -            | 0.00%       | No Observation                                | NA   |
| TOTAL (A)             |                  | 7,96,564        | 18,60,896    |             |   |  |

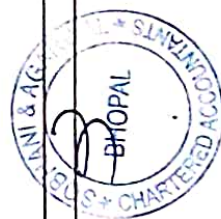
|                                  |                               |                  |                  |         |  |   |
|----------------------------------|-------------------------------|------------------|------------------|---------|--|---|
| <b>B. NON REVENUE COLLECTION</b> |                               |                  |                  |         |  |   |
| a.                               | Rent of Land & Building/Shops | 10,56,153.00     | 5,03,444.00      | -52.33% | Rent collection has decreased worstly.               | Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity. |
| b.                               | Water Tax                     | 10,72,502.00     | 24,81,612.00     | 131.39% | Tax collection has increased gracefully.             | Council Should keep on working towards maintaining such a high growth rate in the up coming years.                    |
| c.                               | Solid Waste Management        | -                | -                | 0.00%   | No Observation                                       | NA  |
| d.                               | Other Fees & Taxes            | 10,83,912.00     | 7,17,546.00      | -33.80% | Rent collection has decreased with a very high rate. | Council Should take strict action towards generating the revenue and pay deep attention for removing this negativity. |
| <b>TOTAL (B)</b>                 |                               | <b>32,12,567</b> | <b>37,02,602</b> |         |  |   |

GRANT TOTAL (A) + (B) 40,09,131.00 55,63,498.00



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| Sr.No. | PARAMETERS              | DESCRIPTION  | OBSERVATION IN BRIEF  | SUGGESTION  |
|--------|-------------------------|--|---|---|
| 2      | Audit of Expenditure    | Some bills and vouchers were found with irregularities regarding necessary aspects.                                    | During the audit, some vouchers were found with irregularities such as signatures & etc. which were suggested for rectification and for paying attention in future.<br>{ For more details Refer Observation sheet }   | Council should obtain proper bills and should maintain vouchers properly with all regards.                        |
| 3      | Audit of Book Keeping   | We checked the books of accounts which maintained and made available for us during the audit by the Municipal Council. | All departments had some irregularities regarding maintenance of books of records.<br>{ For more details Refer Observation sheet }  | Council should maintain proper books of accounts for all departments as per approved format.                      |
| 4      | Audit of FDRs           | No FDR was made by the council.  | Maintenance of FDR register is not necessary in this condition.   | If FDRs are made, proper Register should be maintained & Interest on FDRs should be recorded in cash book timely. |
| 5      | Audit of Tenders / Bids | We examined Tenders/bids on test check basis.  | During the examination of tenders we observed that proper tender process have been followed and work has been done as per rules. Although some issues had been observed and suggested to rectify and pay attention in future.<br>{ For more details Refer Observation sheet } | Proper Files/Records should be maintained for Tenders & Bids and proper process and rules should be followed.     |



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|    |   |  |   |   |
|----|---|--|---|---|
| 6  | Audit of Grants & Loans   | Refer the "Audit of Grants & Loans" head of audit observation sheet  | During Audit we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital. Except that all grants have been used for the purposes for which grants have been received.<br>( For more details Refer Observation sheet ) | Grants Register should be maintained properly and verified by CMO timely.   |
| 7  | Incidences relating to diversion of fund from Capital receipts/ grants / Loans to Revenue Nature Expenditure and from one scheme / Project to another   | No Such diversion of fund We didn't found any incidences relating to diversion of funds from Capital receipts\Grants\ Loans to Revenue Nature Expenditure and from one scheme to another scheme. | No Such Observation Found   | There Should be proper bifurcation of capital and revenue nature receipts and expenditure.  |
| a. | Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc. | 397.01%  | No Such Major Observation found   | The Total Expenses is very High in comparison of Income, so council should make more efforts to meet out the Expenditure form its Revenue Receipts.   |
| b  | Percentage of Capital Expenditure with respect to total Expenditure   | 14.88%   | No Such Major Observation found   | The capital expenditures are having minor part among Total expenditures, Council should make policies to maintain such a high percentage of capital expenditures so that council can have more valuable assets. |
| 8  | Whether all the temporary advances have been fully recovered or not.  | Some advances have been given during the year.   | Advance register is not maintained by the council.  | Advances should be given as per rules and recovered regularly from salary of employees and proper register should be maintained.  |
| 9  | Whether bank reconciliation statement is being regularly prepared.  | Yes, Bank Reconciliation Statements were prepared on monthly basis.  | No observations   | Proper File should be maintained on monthly basis for keeping such BRSs.  |

Date :

Place : Bhopal



मुख्य नगरपालिका अधिकारी  
नगर परिषद, खुर्जा

Mayank Agarwal  
(Partner)



Revised Abstract Sheet For Reporting on Audit Paras  
2020-21 INCOME & EXPENDITURE INFORMATION

| 2020-21 INCOME & EXPENDITURE INFORMATION |          |          |          |                   |                  |                   |                    |                                 |                  |                                  |              |                  |                                     |                                   |                |              |
|--|----------|----------|----------|-------------------|------------------|-------------------|--------------------|---------------------------------|------------------|----------------------------------|--------------|------------------|-------------------------------------|-----------------------------------|----------------|--------------|
| Sr. No.                                  | Division | District | ULB Name | ULB Type          | REVENUE RECEIPTS |                   |                    |                                 |                  |                                  |              | CAPITAL RECEIPTS |                                     |                                   | TOTAL RECEIPTS |              |
|  |          |          |          |                   | PROPERTY TAX     | OTHER TAX REVENUE | FEE & USER CHARGES | REVENUE FROM MUNICIPAL PROPERTY | ASSIGNED REVENUE | REVENUE CONTRIBUTION & SUBSIDIES | OTHER INCOME | CAPITAL RECEIPTS | CENTRAL FINANCE COMMISSION RECEIPTS | STATE FINANCE COMMISSION RECEIPTS |                | OTHER GRANTS |
| 1  | 2        | 3        | 4        | 5                 | 6                | 7                 | 8                  | 9                               | 10               | 11                               | 12           | 13               | 14                                  | 15                                | 16             | 17           |
| 1  | Bhopal   | Rajgarh  | Khujner  | Municipal Council | 10,97,983        | 32,44,525         | 13,05,444          | 5,03,444                        | 87,81,252        | 25,12,000                        | 1,97,183     | -                | 56,68,000                           | 9,31,000                          | 1,42,72,772    | 3,85,13,403  |

| REVENUE EXPENDITURE    |                         |                                 |                            |                |                            |                           | TOTAL EXPENDITURE |  |
|------------------------|-------------------------|---------------------------------|----------------------------|----------------|----------------------------|---------------------------|-------------------|--|
| ESTABLISHMENT EXPENSES | ADMINISTRATIVE EXPENSES | OPERATION & MAINTENANCE CHARGES | INTEREST & FINANCE CHARGES | OTHER EXPENSES | LOAN REPAYMENT (PRINCIPAL) | OTHER CAPITAL EXPENDITURE |                   |  |
| 18                     | 19                      | 20                              | 21                         | 22             | 23                         | 24                        | 25                |  |
| 1,63,58,632            | 13,00,299               | 88,45,576                       | 7,664                      | 9,65,469       | 5,37,369                   | 48,61,447                 | 3,28,76,456       |  |



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