

कार्यालय नगर परिषद टोकखुर्द, जिला देवास (म.प्र.)

जा.क्र. 957/न.प./2021

टोकखुर्द दिनांक :- 18/11/21

प्रति,

श्रीमान आयुक्त महोदय,
नगरीय प्रशासन एवं विकास
म.प्र. भोपाल

विषय :- निकाय कि वर्ष 2020-21 कि ऑडिट रिपोर्ट प्रेषित करने के संबंध में।

संदर्भ :- श्रीमान जी का पत्र क्रमांक/ऑडिट/लेखा शा-4(क)/2021/10082 भोपाल दिनांक 23.06.2021 ।

महोदय,

उपरोक्त विषय एवं संदर्भित पत्र के परिपालन में निवेदन है, कि निकाय द्वारा वर्ष 2020-21 के लेखाओं की संपरीक्षा दिये गये निर्देशानुसार कार्य SHAH & RAMAIYA, CHARTERED ACCOUNTANTS, CA PULKIT JAIN, के द्वारा कार्य करवाया जाकर वर्ष 2020 - 21 कि ऑडिट रिपोर्ट श्रीमान जी कि सेवा में प्रेषित है।

सलंगन :- ऑडिट रिपोर्ट वर्ष 2020-21 !

Subu
मुख्य नागर पालिका अधिकारी
नगर परिषद, टोकखुर्द
जिला देवास (म.प्र.)

SHAH & RAMAIYA

CHARTERED ACCOUNTANTS

CA. PULKIT JAIN

19/227, CHOUBEY MARG, SHUJALPUR MANDI

NO- 9340226900

Email Id- capulkit31@gmail.com

AUDIT REPORT FOR THE YEAR ENDING 2020-21

NAGAR PARISHAD Tonk khurd DISTT. Dewas (m.p)

**SHAH & RAMAIYA
CHARTERED ACCOUNTANTS**

☎ 8959519055/9340226900

✉ capulkit31@gmail.com

📍 19/227, Choubey Marg, Shujalpur Mandi



AUDIT REPORT NAGAR PARISHAD TONK KHURD

We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit of Tonk Khurd ULB

We have examined the receipt & payment account for the year ended on 31st march 2021, attached herewith, of Tonk khurd Nagar Parishad, DEWAS. With regards to the Audit and our scope of work.

We have followed the generally accepted audit standards during the conduct of our audit.

We have accepted the opening balance of cash book same as closing balance of FY 2019-20 as certified by the previous auditor M/S VPCA Associates, although this balance differs from the balance prevailing in manual cash book, also the bank account wise bifurcation of this amount is not available with the ULB.

This report shall be read with the attached annexures.

During the conduct of our audit we mark following observation/comments

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:

- 1.) ULBs has been preparing cash book on receipt/payment basis on single entry system, we suggest that accrual basis of accounting should be followed on double entry basis.
- 2.) Proper grant wise cost center should be maintained so that proper utilisation of fund for specific purpose can be ascertained.
- 3.) BRS Should be prepared on monthly intervals and necessary rectifications should be done accordingly.
- 4.) Balance sheet of the ULBs shall be prepared so as to ascertain the actual financial position of the ULB.
- 5.) PMAY Bank account is not merged in cash book of ULB, we suggest either to merge this account in cash book or prepare a separate cash book for PMAY Scheme.

Subject to above,-

In our opinion, proper books of accounts have been maintained by the ULB 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 give a true and fair view of the receipts and payments account of the TONK KHURD Nagar Parishad for the year ended on as at 31st march 2021

DATE: 15/09/2021

PLACE: TONK KHURDA

SHAH & RAMAIYA
CHARTERED ACCOUNTANTS

FRN:126489W

CA PULKIT JAIN
436594



UDIN: 21436594AAAAARL333

NO	Parameter	Description	Observation	Suggestion
1	Audit of Revenue	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 has been reported in receipt & payment account.	<p>1. Low receiving of revenue majorly due to non-collection of taxes because of corona pandemic and lack of robust collection methods. Hence proper staffing is required and some robust methods like collecting the tax by sending the staff directly to homes for collection of cheques or with card swiping machines to collect the tax. Such methods should be adopted.</p> <p>2. Various schemes and ins centives should be introduced on regular intervals to increase the revenue collection.</p>
		He is also responsible to check the revenue receipt from the counter files of receipt books and verify that the money recieved is duly deposited in respective bank account.	The counter foils or revenue receipts of property tax, water tax and shop rent collection were made available to us for verification. As per information provided to us that the revenue /tax collector / office directly deposits the amount collected with main cashier at the cash counter, who in turn this amount directly to bank account. Few irregularities in deposits has been mentioned in annexure-B	
		Percentage of revenue collection increases/decrease in various heads in property tax, samekit kar, shiksha upkar, nagriya vikas upkar and other tax, compared to previous year shall be part of report.	The comparison of all the taxes with regard to yearly targets have been duly verified and is forming part of report, annexed herewith (annexure-A).	
		Delay beyond 2 working days shall be immediately brought to the notice of commissioner/cmo.	We have verified the bank statements given to us against the receipt and we found that there was no delay beyond 2 working days in depositing cash into respective bank accounts except during bank holidays.	
		The entries in cash book shall be verified.	We have verified all the entries reported in the cash book on sample test check basis necessary rectification entries were suggested by us.	
		The auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly targets.	The targets given to the ULB with regard to revenue recovery are yearly. As per the information provided to us the targets of revenue recovery were not met. Also we have marked our observation in ANNEXURE-A	<p>3. The cash /bill/receipt books should be maintained by only one person. Further the receipt of daily taxes should be done by a single person rather than different individuals.</p>
		The auditor shall verify the interest income from FDRs and verify that interest income are duly and timely accounted for in cash.	Interest income is recorded in cash book on cash basis instead of accrual basis due to which correct interest income is not reflected in financial statements.	
		The cases where the investment are made on lesser interest rates shall be brought to the notice of the commissioner /cmo.	Investment are made at rate prevailing in bank.	

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The auditor is responsible for audit of expenditure under all the schemes.

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

He should also check monthly balances of the cash book and guide the accountant to rectify errors if any.

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

He shall also verify that the expenditure is in accordance with the guidelines directives acts and rules issued by government of India/ state government.

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

All the cases where appropriate sanction have not been obtained shall be reported and the compliance of audit observations shall be ensured during the audit and non compliance of audit paras shall be brought to the notice of commissioner /CMO.

The auditor shall be responsible for verification of scheme project wise utilization certificates (UC).

The auditor shall verify that all the temporary advances have been fully recovered.

We have audited the expenditures incurred by the municipality using sample test check basis during the FY 2020-21.

The entries in cash book have been verified from relevant vouchers and vouchers are verified on sample basis and found to be satisfactory.

The monthly balances of cashbook were checked and the errors were rectified.

There is no such bifurcation and one to one nexus of expenses with grant is maintained as per records provided to us. Given the above situation we are unable to form an opinion on whether the expenditure are done from a particular scheme or not.

The expenditure were checked on sample basis as all the expense and construction files were not presented before us for audit. The expenses were in accordance with the applicable directives, except for following observations:

1. There were no pre/post photographs of the construction sites in the files.
2. In most of the vouchers budget head was not mentioned.

On the basis of our audit we observed that all the expenditure have been supported by financial and administrative sanctions accorded by competent authority and are limited to the administrative and financial limits of the sanctioning authority.

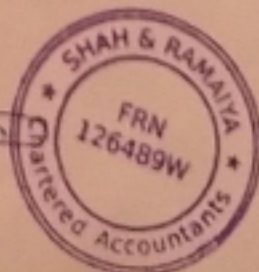
During the course of audit by applying sample test check basis, we did not come across any such expenditure which has been incurred without obtaining permission from the relevant sanctioning authority.

UCs are prepared by the ULBs and presented as and when required from upper authorities.

As per observations there were no advances given by ULB during the period of the audit.

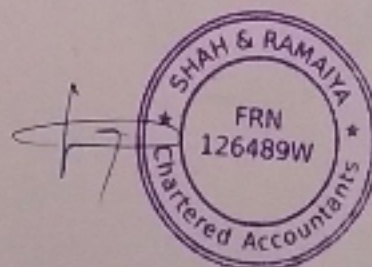
1. On the note sheet the CMO and the president should put their official seal with the signature.
2. Whenever the signature of a witness is taken the details of witness like the name address should be mentioned.
3. The attendance register should be kept with a person incharge and should be daily verified and signed by the CMO/ chief accountant.
4. Budget head in vouchers should be mentioned.

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3	Audit of book keeping	The auditor is responsible for audit of all the book of account as well as stores.	We have verified the books of accounts as well as stores and our observations are mentioned in below points.	1. The books of accounts are being maintained in single entry accounting system.
		He shall verify that all books of account and stores are maintained as per accounting rules applicable to urban local bodies. Any discrepancies shall be brought to the notice of commissioner / cmo	The books of accounts are being maintained in single entry accounting system, and no separate columns are made in cash book for separate bank accounts.	
		The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances. All the cases of non recovery shall be specifically mentioned in audit report.	As per information and explanation given to us there were no advances given by ULB during the period under audit.	
		The auditor shall verify that all temporary advances have been fully recovered.	As per information and explanation given to us there were no temporary advances given by ULB during the period under audit.	
		Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned.	The Bank reconciliation statements were made available to us for checking by the ULB and no discrepancy were found. Also following account was in inoperating condition as per the ULB, so balance of this bank account could not be verified- Bank of India-892620110000179	
		He shall be responsible for verifying the entries in the grant register the receipt and payments of grants shall be duly verified from the	We have verified the account so receipts and payments for the grant received and utilized during the year . Details have been mentioned in audit of grants and loans.	
		The auditor shall verify the fixed asset from other records and discrepancies shall be brought to the notice of commissioner / cmo.	We observed that the ULB does maintain the Fixed asset register, list was verified on sample basis.	ULBs should put more details in fixed asset register like put to use date, depreciation etc.
		The auditor shall reconcile the accounts of receipt and payment especially for project fund.	The project fund has been reconciled with the receipts and payments no major irregularity found.	
4	Audit of FDR	The auditor is responsible for auditor of all fixed deposit and term deposit.	We have verified the Fixed Deposits as well as Term deposits and our observations are mentioned in below points.	Other investments options like Mutual funds, fixed return government bonds etc can also be explored for ideal fund for better return.
		It shall be ensured that proper record of FDR are maintained and all renewals are timely done.	We observed that the ULB maintains proper record of FDRs. As per the explanation provided to us the FDRs are kept on auto renewal.	
		The 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.	The interest are kept on auto renewal so the latest rates of interest are not known.	

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Name of ULB - Nagar Parishad Tonk Khurd		Name of Auditor - Shah & Ramaiya	
5	Audit of Tender	The auditor is responsible for audit of all tenders/bids invited by the ULB's.	We have audited tenders/bids invited by the ULB during the FY 2020-21 by applying sample test check basis and no contravention or exceptions were noticed during the course of audit other than those which has been discussed in next points.
		He shall check whether competitive tendering procedures are followed for all bids.	We have checked the tender files on sample basis, most of the files were in accordance with the directives except - 1. In the tender details provided to us in some files bidder details are missing. 2. We found that competitive tendering procedures are being followed by the municipality. Also it was observed in some cases that there was only one bidder was involved in the bidding process.
		He shall verify the receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period	We did not find any error in the receipt of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.
		The bank guarantees, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing banks.	As per the information and explanation provided to us there were no Bank Guarantees received by ULB during the period of audit.
		The conditions of BG's shall also be verified; any BG with any such condition which is against the interest of the ULB shall be verified and brought to the notice of commissioner/CMD	
		The cases of extension of BG's shall be brought to the notice of commissioner/CMD proper guidance to extend the BG's shall also be given to ULB's.	
		1. The limit of online tendering should be reduced so that more and more tenders are put online so as to increase the transparency.	

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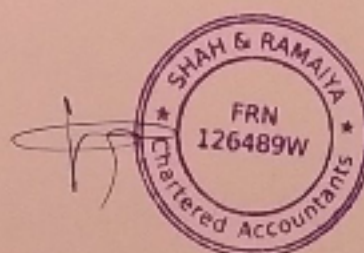


Name of ULB - Nagar Parishad Tonk Khurd

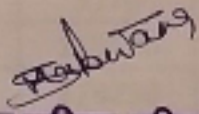
Name of Auditor - Shah & Ramaiya

6	Audit of Grants and Loans	The auditor is responsible for audit of grants given by Central Government and its utilization.	On verification of records and communication with the management we found that the grant is being received from the central and state government. ULBs issues utilisation certificate to authorities as & when required by the higher authorities.	
		He is responsible for audit of grants received from State Government and its utilization		
		He shall perform audit of loans provided for physical infrastructure and its utilizations. During this audit the auditors shall specifically comment on the revenue mechanism i.e. whether the asset created out the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non generation of revenue.	As per communication we were informed that HUDCO Loan availed for Shari Payjal Yojna is not yet completed so the revenues realisation is not yet started.	<ol style="list-style-type: none"> 1. More and more assets should be created for the welfare of the people as well as for generating more revenue. 2. Expenses should be booked properly under proper heading " capital or revenue nature" against the grant & grant wise registers should be maintained so as to calculate the proper utilisation of fund and grant & assurance that no diversion of fund is done.
7	Incidence relating to diversion of funds	The auditors shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure and from one scheme/project to another	During our conduct of audit no such instance found involving diversion of funds from capital receipts/grants/loans to revenue expenditure and from one scheme/project to another	

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8	Whether all the temporary advances have been fully recovered or not	The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances all the cases of non recovery shall be specifically mentioned in audit report.	As per information and explanation given to us there were no advances given by ULB during the period under audit.	
9	Whether the bank reconciliation statement have been regularly prepared	Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned.	The Bank reconciliation statements were prepared during our audit and made available to us for checking by the ULB and necessary rectifications in the cash book has been duly suggested by us. Also previous BRS were not made available to us, hence for BRS purpose we have assumed the opening balance of bank as per bank statements. We suggest to reconcile the physical cash book with balances prevailing in receipt & payment account.	Bank reconciliation statement should be regularly prepared and unreconciled entry should be cleared periodically.


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Name of ULB - Nagar Parishad Tonk Khurd

Name of Auditor - Shah & Ramaiya

ANNEXURE-A

S. No.	Particulars	AUDITED FY 19-20	Budget 2020-21(B)	Audited Actual 2020-21	Budgeted Compari son	YOY GROWTH%
1	Property tax	245969	1733446	341042	20%	38.65%
2	Samekit kar	145069	410256	182220	44%	25.61%
3	Shiksha Upkar	2533	5170	2876	56%	13.54%
4	Nagriya vikas upkar	121077	115500	94003	81%	-22.36%
5	Jalkar	224700	879250	218190	25%	-2.90%
6	Shop Rent	11160		692334		6103.71%
7	Others Taxes And Rates	249802		320994		28.50%

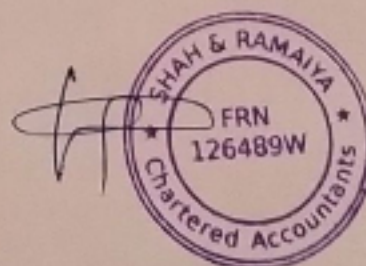
***OBSERVATION-

If we compare with the budgeted figure, the realisation of income is not upto the mark. This data suggests that the budgets are set on very high estimates whereas when we compare the same with the past year's actual realisation the growth in most of the segments is positive.

***SUGGESTIONS-

- 1.) Proper controls should be established to recover the outstanding amount.
- 2.) Staff should be specifically assigned for the recovery of old dues & special camps may be organised for recovery.
- 3.) Budgeted income should be estimated on the basis of actual income of previous periods.
- 4.) ULBs can impose higher penal charges and strict recovery from who has been defaulting the payment of taxes for long period

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ULB TONK KHURDA

FY 2020-21

INSTANCES OF SHORT/EXCESS CASH DEPOSIT AS COMPARED TO CASH BOI

ANNEXURE-B


DATE	deposit	amount	ank name
16/06/2020	short deposit	100	boi 2453
17/06/2020	short deposit	720	boi 2453
07/07/2020	Excess deposit	100	boi 2453
10/07/2020	Excess deposit	120	boi 2453
14/07/2020	Excess deposit	240	boi 2453
04/08/2020	short deposit	20	boi 2453
02/09/2020	short deposit	60	boi 2453
05/09/2020	short deposit	20	boi 2453
18/09/2020	short deposit	30	boi 2453
23/10/2020	Excess deposit	938	SBI 6425
12/11/2020	Excess deposit	11	SBI 6425
19/11/2020	short deposit	885	SBI 6425
10/12/2020	short deposit	1834	SBI 6425
17/12/2020	Excess deposit	1200	SBI 6425
19/03/2021	Excess deposit	360	SBI 6425

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Nagar Parishad-Tonk-khurd
Bank Reconciliation Statement as on FY:- 2020-2021

Sr.	Name of the Bank and Branch	Bank Account Number	Balance as per Cash Book (Rs.) as on 31-03-2021	Receipt As per Cash Books	Payment As per Cash Books	Receipt As per Banks	Payment As per Banks	Closing Balance As on 31.03.2021
1	2	3	5					6
1	Bank of India	892620110000156	202,965.22	-	100,000.00	-	(295,385.05)	6,979.17
2	Bank of India	892610100002483	2,499,615.27	-	-	925,000.00	(55.68)	3,424,758.59
3	State Bank of India	53051376425	792,533.64	(29,900.00)	47,000.00	1,817,690.00	(1,075,313.00)	1,552,010.64
4	State Bank of India	33702031345	1,640,619.00	-	-	23,947.00	(1,175,626.00)	468,940.00
5	Bank of India	892620110000179	1,000.00	-	-	-	-	1,000.00
6	Cash in Hand	Parished	23,099.00	-	-	-	-	23,099.00
	TOTAL AMOUNT		5,160,032.13	(29,900.00)	147,000.00			5,495,787.40


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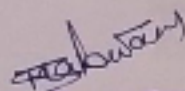
ULB TONK KHURDDA
BANK RECONCILIATION STATEMENT
FY 2020-21
SBI 53051376425

Particular	Date	particular	Sub amount	Total amount
Balance as per Cash Book as on 31/03/2021			792533.64	792533.64
Add: payment in books not in bank	13/11/2020	jagdeesh singh galodiya vidhi salahkar	47000	
			47000	47000
Add: Reciept in bank not in cash	04/06/2020	sasan se prapata	134000	
	08/06/2020	comission	252	
	09/06/2020	comission	1309	
	11/06/2020	comission	252	
	13/07/2020	comission	71	
	14/07/2020	comission	6426	
	24/07/2020	comission	1205	
	28/07/2020	MP STATE ELECTRONIC	2000	
	29/07/2020	comission	605	
	30/07/2020	comission	2110	
	31/07/2020	Bulk posting labour court 5000*20	100000	
	31/07/2020	comission	1205	
	01/08/2020	Transfer INB	10000	
	01/09/2020	comission	794	
	03/09/2020	comission	2405	
	08/09/2020	Transfer	7000	
	18/09/2020	comission	1892	
	21/09/2020	comission	2405	
	31/10/2020	Bulk posting labour co	5000	
	18/11/2020	comission	2405	
	20/11/2020	Transfer 5002465321	325000	
	20/11/2020	Transfer 5002465321	262000	
	20/11/2020	Transfer 5002465321	47000	
	24/11/2020	comission	113	
	25/11/2020	Transfer 5002465321	23000	
	07/12/2020	comission	2405	
	08/12/2020	Transfer 5002465321	814591	
	14/12/2020	455882507-2792	1834	
	15/12/2020	comission	38	
	19/12/2020	comission	47	
	21/12/2020	comission	1805	
	29/12/2020	comission	24	
	07/01/2021	comission	1005	
	08/01/2021	comission	1500	
	13/01/2021	comission	55	
	15/01/2021	comission	2405	
	18/01/2021	comission	750	
	28/01/2021	comission	2405	
	27/01/2021	comission	5755	
	08/02/2021	Transfer 5002465321	7000	
	16/02/2021	comission	1005	
	25/02/2021	comission	2405	
	17/02/2021	PFM 221464272830-5000699971	17000	
	06/03/2021	comission	1805	

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	06/03/2021	Bulk posting labour co	5000	
	10/03/2021	comission	41	
	30/03/2021	comission	58	
	31/03/2021	comission	83	
	25/12/2020	bank interest	3970	
	25/03/2021	bank interest	6255	
		Subtotal		1817690
Less: payment in Bank not in cash				
	20/08/2020	Sashan se prapta	3770	
	20/08/2020	Sashan se prapta	16000	
	20/08/2020	Sashan se prapta	15542	
	21/08/2020	Nitin lalit	2750	
	24/08/2020	salary as per list	950429	
	24/10/2020	DEBIT	22000	
	14/10/2020	SAPNA	10000	
	21/12/2020	VIJAY	2000	
	21/01/2021	amar kishan seva excess pay	400	
	12/02/2021	adhar social development	49000	
	31/03/2021	bank charges	3422	
		Subtotal		-1075313
Less: reciept in books not in bank				
	03/10/2020	sasan se prapta	29900	
		Subtotal		-29900
Total closing				1552010.64
As per Bank statement				1552010.64


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ULB TONK KHURDDA

BANK RECONCILIATION STATEMENT SBI

FY 2020-21

BOI 892610100002483

	Date	Particular	Sub amount	Total amount
Balance as per Cash Book as on 31/03/2021		balance	2499815.27	2499815.27
Add: Reciept in bank not in cash	22/06/2020		25000	
	22/06/2020		300000	
	22/06/2020		300000	
	22/06/2020		300000	
		Subtotal		925000
Less: payment in Bank not in cash				
	31/03/2021	bank charges	-56.68	
		Subtotal		-56.68
Total closing				3424758.59
As per Bank statement				3424758.59

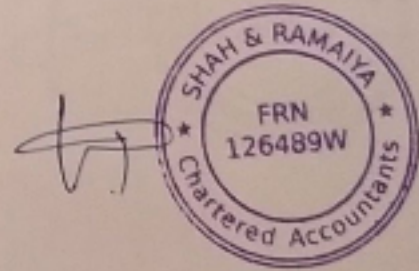
Shah & Ramaiya
मुख्य नगर पालिका अधिकारी
नगर परिषद, टोंकखुर्द
जिला देवास (म.प्र.)



ULB TONK KHURDDA
BANK RECONCILIATION STATEMENT SBI
FY 2020-21
SBI 33702031346

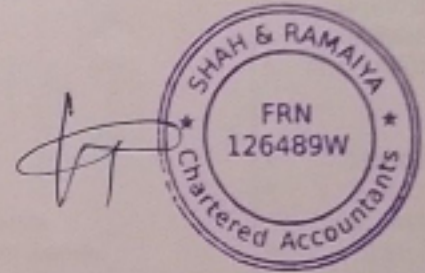
	Date	Particular	Sub amount	Total amount
Balance as per Cash Book as on 31/03/2021			1640619	1640619
Add: Reciept in bank not in cash				
	25/06/2021	Bank interest	11552	
	25/09/2021	Bank interest	5923	
	25/12/2021	Bank interest	3239	
	25/03/2021	Bank interest	3233	
		Sub Total		23947
Less: payment in bank not in books				
		rajinfra city CC ROAD	-1175626	
		Sub Total		-1175626
Total closing				488940
As per Bank statement				488940

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	Date	Particular	Sub amount	Total amount
Balance as per Cash Book as on 31/03/2021			202965.22	202965.22
Add: payment in books not in bank				
	08/05/2020	Nett CPSMS E Payment routing account	100000	
		Sub Total		100000
Less: payment in Bank not in cash				
	26/05/2020	jay deep construction	-295329.06	
	31/03/2021	bank charges	-656.99	
		Sub Total		-295986.05
Total closing				6979.17
As per Bank statement				6979.17

[Signature]
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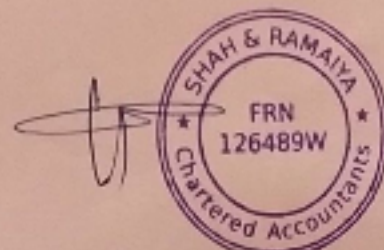
NAGAR PARISHAD TONK KHURD

RECIPT AND PAYMENT

1-Apr-2020 to 31-Mar-2021

RECIPT	AMOUNT	PAYMENT	AMOUNT
OPENING BALANCE	₹ 10,624,508.00		
Grants,Contribution for Specific Purposes		Grants,Contribution for Specific Purposes	
- Grant From Central Govt	₹ 154,000.00	-MLA Swachha Anudhan	₹ 685,000.00
-Grant Go MP-State Finance Comission	₹ 2,625,003.00		
-MP Road Development	₹ 820,000.00	Loans Repayments	
-Grant Go MP -Mulbhoot	₹ 1,629,000.00	-C M Hudco Loan (Mukhya Mantri Adosarachna)	₹ 1,401,754.00
-MLA Swachha Anudhan	₹ 58,000.00		
-15 Vit Ayog Se Prapta	₹ 7,168,000.00	Infrastructure & Construction	
-Adho Sarachna Rashi	₹ 1,875,626.00	-Transformer for water supply	₹ 563,618.00
		-Road Construction	₹ 1,757,835.55
Assigned Revenues & Compensation		-Pot holes in Trenching Ground	₹ 675,429.00
-Octrol Compensation	₹ 6,153,040.00	-Aanganwadi Nirman	₹ 1,049,475.00
		-Trenching Ground Room Building	₹ 143,314.00
Deposits Recieved		Establishment Expenses	
-Shop Deposit	₹ 234,050.00	-Aghyakash Honorarium	₹ 208,000.00
		-Parshad Honorarium	₹ 167,400.00
Investments		-Pension Expenses	₹ 624,720.00
-Angan Wadi FDR	₹ 1,075,678.00	-Upadhyasksh Honorarium	₹ 34,800.00
		-Salaries Wages & Bonus	₹ 10,834,098.00
Property Tax		Administrative Expenses	
-Property Tax -Building-Residential Use	₹ 52,500.00	-Telephone Expenses	₹ 17,629.00
-Samekit Kar -Current	₹ 92,076.00	-Newspaper Expenses	₹ 21,205.00
-Samekit Kar -Due	₹ 90,144.00	-Stationary & Printing Expenses	₹ 230,898.00
-Recievable Property	₹ 150,574.00	-Computer Stationary & Consumables	₹ 5,700.00
-Recievable Property Due	₹ 137,968.00	-Fuel, Petrol, Diesel -Own Vehicle	₹ 917,411.00
-Recievable Urban4 Development Cess	₹ 45,320.00	-Conveyance Hire & Expenses	₹ 90,507.00
-Recievable Urban Development Cess-Due	₹ 48,683.00	-Insurance - Vehicle	₹ 38,908.00
		-Accounting & budget preparation	₹ 94,400.00
Water Tax		-Legal Fees	₹ 129,000.00
-Recievable Water Tax	₹ 218,190.00	-Consultancy Fee & Charge	₹ 12,000.00
		-Advertisement Expenses	₹ 147,232.00
Education Tax		-Cultural Event Expenses	₹ 90,297.00
-Education Cess-Current	₹ 1,398.00	-Festival & Events Celebration Expense	₹ 49,002.00
-Education Cess-Due	₹ 1,478.00	-Prize,Award,&Feliciation Function Exp	₹ 1,950.00
		-Guest Entertainment Expenses	₹ 65,237.00
Other Taxes		-Misc Expenses	₹ 105,390.00
-Swachhata Kar Chalu	₹ 70,680.00	-Misc Expenses- Construction Equipment	₹ 14,250.00
-Swachhata Kar Bakaya	₹ 49,817.00	-Misc Expenses-Sweeping	₹ 33,495.00
		Operation and Maintenance	
Rental Income From Municipal Properties		-Power & Fuel - Electricity	₹ 284,213.00
-Rent-Post Office	₹ 11,000.00	-Water Testing	₹ 195,755.00
-Rent -Shopping Complex	₹ 681,334.00	-Building Construction Material	₹ 11,910.00
-Bajar Baithak	₹ 66,625.00	-Corona Safety Expenses	₹ 100,612.00
		-Hire Charges- Vehicle	₹ 124,800.00
Fees & Users Charges		-Machine Rent	₹ 27,240.00
-Fee- Birth Certificate	₹ 10.00	-Consumption of Stores-Others	₹ 5,500.00
-Fee -Copy of Certificate/Extract	₹ 15,605.00	-R & M- Building	₹ 31,440.00
-Fee -Copy of Certificate/ Extract-Anapa	₹ 525.00	-R & M - Vehicles	₹ 242,416.00
-Fee -Copy of Certificate/Extract-Death	₹ 10.00	-R & M - Office Equipment	₹ 1,500.00
-Fee-License	₹ 1,205.00	-R & M Electrical Appliances	₹ 14,250.00
-Fee- Marriage Registration	₹ 30.00	-R & M - Road	₹ 39,035.00
-Connection Charges-Water Supply	₹ 30,750.00	-R & M - Borewell	₹ 205,775.00
-RTI	₹ 75.00	-R & M -Water - Hand Pump	₹ 76,115.00
-Stamp Duty	₹ 239,000.00	-R & M - Garbage Compactor	₹ 132,900.00
-User Charges- Litter & Debris Collection	₹ 400.00	-R & M-Park , Nurseries & Garden	₹ 27,000.00
-Septic Tank Cleaning	₹ 24,200.00	-R & M - Computers	₹ 96,350.00
-Vividh se prapta	₹ 8,894.00		
-Ration Card Sulkh	₹ 290.00		

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Development Charges		-Bulk Purchase - Water Supply Items	₹ 760,585.00
-Development Charges	₹ 600,000.00	-Bulk Purchase - Sanitation /Conservancy	₹ 411,724.00
		-Bulk Purchase - Electrical Store	₹ 341,370.00
Penalties and Fines			
-Corona Penalty	₹ 38,500.00		
-Penalties and Fines-Plastic	₹ 500.00		
-Penalties and Fine - Spot Fine	₹ 1,500.00		
Interest Earned			
-Bank Comission	₹ 8,073.00		
-Interest Saving Bank A/c	₹ 30,651.00	-Closing balance	₹ 11,794,463.45
	₹ 35,134,908.00		₹ 35,134,908.00

DATE: 15/09/2021
PLACE: TONK KHURDA

For,
SHAH & RAMAIYA
CHARTERED ACCOUNTANTS
FRN:126489W

CA PULKIT VAIN
MEM NO. 436594

UDIN:21436594AAAAAR1333



Subodh
मुख्य नगर पालिका अधिकारी
नगर परिषद, टोंकखुर्द
जिला देवास (म.प्र.)