2021-22
Annual Audit Report

Nagar Parishad Kemore

District – Katni *(M.P.)*

Financial Year: 2021-22

BORKAR & MUZUMDAR
CHARTERED ACCOUNTANTS

470, Pratap Oil Building, Vyavhar Bag, Jabalpur, Madhya Pradesh - 482001

AUDITOR'S REPORT

We have audited the attached Financial Statement of **"NAGAR PARISHAD – KEMORE, DIST - KATNI (M.P.)"** as at 31.03.2022, for the period from 01.04.2021 to 31.03.2022. These financial statements are the responsibility of the Nagar Parishad. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts subject to notes gives a true and fair view in conformity with the accounting principles generally accepted in India.

(a) In the case of the Receipt and Payment Account of the receipt and payment of **"NAGAR PARISHAD – KEMORE, DIST - KATNI (M.P.)"** during the year ended on 31.03.2022.

(b) In the case of Income and Expenditure Account of the Excess of Income over Expenditures of **"NAGAR PARISHAD – KEMORE, DIST - KATNI (M.P.)"** during the year ended on 31.03.2022.

(c) In the case of Balance Sheet of the state of the affairs of **"NAGAR PARISHAD – KEMORE, DIST - KATNI (M.P.)"** as on 31.03.2022.

For M/s Borkar & Muzumdar
Chartered Accountants
FRN – 101569W

BORKAR AND MUZUMDAR
Chartered Accountants
FRN - 101569W

Date – 13/04/2023
Place – Jabalpur

CA Namit Agarwal
(Partner)
M. No. 533747

UDIN: 23533747BGZOKK5859

लेखा प्रभारी
नगर परिषद कैमोर
जिला कटनी (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद् कैमोर
जिला कटनी (म०प्र०)

Balance Sheet of Kemore Municipal Council
as on 31st March 2022

	Particulars	Schedule No.	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
A	SOURCES OF FUNDS			
A1	Reserves and Surplus			
	Municipal (General) Fund	B-1	83,080,355.32	90,274,283.49
	Earmarked Funds	B-2	9,220,886.70	8,126,796.70
	Reserves	B-3	90,744,732.36	80,115,167.36
	Total Reserve & Surplus		183,045,974.38	178,516,247.55
A2	Grants, Contributions for specific purposes	B-4	53,216,228.10	62,883,867.10
A3	Loans			
	Secured loans	B-5	4,369,577.00	4,369,577.00
	Unsecured loans	B-6	-	-
	Total Loans		4,369,577.00	4,369,577.00
	TOTAL OF SOURCES OF FUNDS (A1+A2+A3)		240,631,779.48	245,769,691.65
B	APPLICATION OF FUNDS			
B1	Fixed Assets	B-11		
	Gross Block		167,379,544.68	160,029,709.68
	Less: Accumulated Depreciation		80,048,614.00	64,896,072.00
	Net Block		87,330,930.68	95,133,637.68
	Capital work-in-progress		39,396,487.38	35,624,577.38
	Total Fixed Assets		126,727,418.06	130,758,215.06
B2	Investments			
	Investment - General Fund	B-12	11,425,490.00	11,425,490.00
	Investment - Other Funds	B-13	-	-
	Total Investments		11,425,490.00	11,425,490.00
B3	Current assets, loans & advances			
	Stock in hand (Inventories)	B-14	-	-
	Sundry Debtors (Receivables)	B-15	24,773,134.00	23,132,694.00
	Gross amount outstanding			
	Less: Accumulated provision against bad and doubtful Receivables		-	-
	Deposit Assets		-	-
	Loan & Advances		-	-
	Prepaid expenses	B-16	40,546.00	-
	Cash and Bank Balances	B-17	78,527,088.42	80,784,175.59
	Loans, advances and deposits	B-18	1,211,112.00	1,211,112.00
	Total Of Curent Assets		104,551,880.42	105,127,981.59
B4	Current Liabilities and Provisions			
	Deposits received	B-7	1,098,952.00	1,044,852.00
	Deposit works	B-8	-	-
	Other liabilities (Sundry Creditors)	B-9	974,057.00	567,367.00
	Provisions	B-10	-	-
	Total Current Liabilities		2,073,009.00	1,612,219.00
B5	Net Current Assets [Sub Total (B3) - Sub Total (B4)]		102,478,871.42	103,515,762.59
C	Other Assets	B-19	-	70,224.00
D	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-
	TOTAL: APPLICATION OF FUNDS (B1+B2+B5+C+D)		240,631,779.48	245,769,691.65

Notes to the balance sheet

लेखापाल प्रभारी
नगर परिषद कैमोर
जिला कटनी (म.प्र.)

Date : 13.04.2023
Place : Jabalpur

मुख्य नगर पालिका अधिकारी
नगर परिषद् कैमोर
जिला कटनी (म०प्र०)

On behalf of
M/s Borkar & Muzumdar
Chartered Accountants
FRN :101569W

BORKAR AND MUZUMDAR
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FRN - 101569W

CA Namit Agarwal
Partner
Membership No: 533747

Kemore Municipal Council
As on 31.03.2022

Schedule B-1: Municipal (General) Fund (Rs)

Account Code	Particulars	General Account Current Year 2021-22	General Account Previous Year 2020-21
3100000	**Balance as per last account**	90,274,283.49	90,274,283.49
	Additions during the year	-	-
31090-02	• Surplus for the year	-	-
	• Transfers		
	Total (Rs.)	-	-
	Deductions during the year	-	-
	• Deficit for the year	7,193,928.17	-
	• Transfers	-	-
	Total (Rs.)	**7,193,928.17**	-
310	**Balance at the end of the current year**	**83,080,355.32**	**90,274,283.49**

Schedule B-2: Earmarked Funds (Special Funds/Sinking Fund/Trust or Agency Fund)

Particulars	Sanchit Nidhi Current Year 2021-22	Other Fund Curent Year 2021-22	Total	Sanchit Nidhi Previous Year 2020-21	Other Fund Previous Year 2020-21	Total
Account Code	**31110**	**3111023**		**31110**	**3111023**	
(a) Opening Balance	8,126,796.70	-	8,126,796.70	8,126,796.70	-	8,126,796.70
(b) Additions to the Special Fund						
• Transfer from Municipal Fund	-	-	-	-	-	-
• Interest/Dividend earned on Special Fund Investments	-	-	-	-	-	-
• Profit on disposal of Special Fund Investments	-	-	-	-	-	-
•Appreciation in Value of Special Fund Investments	-	-	-	-	-	-
•Other addition (Specify nature)	1,094,090.00	-	1,094,090.00	-	-	-
Total (b)	**1,094,090.00**	-	**1,094,090.00**	-	-	-
(c) Payments out of funds						
[I] Capital expenditure on						
• Fixed Asset	-	-	-	-	-	-
• Others	-	-	-	-	-	-
[II] Revenue Expenditure on						
• Salary, Wages and allowances etc	-	-	-	-	-	-
• Other administrative charges	-	-	-	-	-	-
[III] Other: (Paid to Beneficiaries)						
• Loss on disposal of Special Fund Investments	-	-	-	-	-	-
• Diminution in Value of Special Fund Investments	-	-	-	-	-	-
• Transferred to Municipal Fund	-	-	-	-	-	-
Total (c)	-	-	-	-	-	-
(d) Advance For Expenses	-	-	-	-	-	-
Net Balance of Special Funds (a + b) -(c+d)	**9,220,886.70**	-	**9,220,886.70**	**8,126,796.70**	-	**8,126,796.70**

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Schedule B-3: Reserves

Account Code	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5	6	7 (5-6)
31210	Capital Contribution	80,115,167.36	10,629,565.00	90,744,732.36	-	90,744,732.36
31211	Capital Reserve	-	-	-	-	-
31220	Borrowing Redemption	-	-	-	-	-
31230	Special Funds (Utilised)	-	-	-	-	-
31240	Statutory Reserve	-	-	-	-	-
31250	General Reserve	-	-	-	-	-
31260	Revaluation Reserve	-	-	-	-	-
	Total Reserve funds	**80,115,167.36**	**10,629,565.00**	**90,744,732.36**	-	**90,744,732.36**

Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Agencies	Grants from International Organization	Grants from Other Govt. Agencies	Total
Account Code	32010	32020	32080	32060	32030	
(a) Opening Balance	37,550,890.00	25,332,977.10	-	-	-	62,883,867.10
(b) Additions to the Grants *						
• Grant received during the year	8,190,000.00	12,374,265.00	-	-	-	20,564,265.00
• Interest/Dividend earned on Grant Investments	-	-	-	-	-	-
• Profit on disposal of Grant Investments	-	-	-	-	-	-
• Appreciation in Value of Grant Investments	-	-	-	-	-	-
• Other addition (MPUSP Opening Balance Regrouped)	-	-	-	-	-	-
Total (b)	8,190,000.00	12,374,265.00	-	-	-	20,564,265.00
Total (a + b)	45,740,890.00	37,707,242.10	-	-	-	83,448,132.10
(c) Payments out of funds						
• Capital expenditure on Fixed Assets	9,183,642.00	1,445,923.00	-	-	-	10,629,565.00
• Capital Expenditure on Other	-	-	-	-	-	-
• Revenue Expenditure on						
o Salary, Wages, allowances etc.	-	-	-	-	-	-
Other	17,472,088.00	2,130,251.00	-	-	-	19,602,339.00
• Other:						
o Loss on disposal of Grant	-	-	-	-	-	-
o Grants Refunded	-	-	-	-	-	-
• Other administrative charges	-	-	-	-	-	-
Total (c)	26,655,730.00	3,576,174.00	-	-	-	30,231,904.00
Net balance at the year end (a+b)-(c)	19,085,160.00	34,131,068.10	-	-	-	53,216,228.10

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
33010	Loans from Central Government	-	-
33020	Loans from State government	-	-
33030	Loans from Govt. bodies & Associations	4,369,577.00	4,369,577.00
33040	Loans from international agencies	-	-
33050	Loans from banks & other financial institutions	-	-
33060	Other Term Loans	-	-
33070	Bonds & debentures	-	-
33080	Other Loans	-	-
	Total Secured Loans	**4,369,577.00**	**4,369,577.00**

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Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
33110	Loans from Central Government	-	-
33120	Loans from State government	-	-
33130	Loans from Govt. bodies & Associations	-	-
33140	Loans from international agencies	-	-
33150	Loans from banks & other financial institutions	-	-
33160	Other Term Loans	-	-
33170	Bonds & debentures	-	-
33180	Other Loans	-	-
	Total Unsecured Loans	-	-

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
34010	From Contractors	481,752.00	436,452.00
34020	From Revenues	617,200.00	608,400.00
34030	From staff	-	-
34080	From Others	-	-
	Total deposits received	**1,098,952.00**	**1,044,852.00**

Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year 01/04/2021 (Rs)	Additions during the Current Year 2021-22 (Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the Current Year 31/03/2022 (Rs)
34110	Civil Works	-	-	-	-
34120	Electrical works	-	-	-	-
34180	Others	-	-	-	-
	Total of deposit works	-	-	-	-

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
35010	Creditors	-	-
35011	Employee Liabilities	-	-
35012	Interest Accrued and Due	-	-
35013	Outstanding Liabilities	-	-
35020	Recoveries Payable	95,350.00	95,350.00
35030	Government Dues Payable	472,017.00	472,017.00
35040	Refunds Payable	-	-
35041	Advance Collection of Revenues	-	-
35080	Others	406,690.00	-
	Total Other liabilities (Sundry Creditors)	**974,057.00**	**567,367.00**

Schedule B-10: Provisions

Account Code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
36010	Provision for Expenses	-	-
36020	Provision for Interest	-	-
36030	Provision for Other Assets	-	-
	Total Provisions	-	-

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Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block: Opening Balance on 01.04.2021	Gross Block: Additions during the period	Gross Block: Deductions during the period	Gross Block: Cost at the end of the year 31.03.2022	Accumulated Depreciation: Opening Balance on 01.04.2021	Accumulated Depreciation: Additions during the period	Accumulated Depreciation: Deductions during the period	Accumulated Depreciation: Total at the end of the year 31.03.2022	Net Block: At the end of Current Year 2021-22	Net Block: At the end of the Previous Year 2020-21
1	2	3	4	5	6	7	8	9	10	11	12
41010	Land	289,739.90	65,489.00	-	355,228.90	-	-	-	-	355,228.90	289,739.90
41020	Buildings	45,226,552.70	695,000.00	-	45,921,552.70	8,982,904.00	1,520,530.00	-	10,503,434.00	35,418,118.70	36,243,648.70
	Infrastructure Assets		-				-				
41030	• Roads	62,064,230.26	-	-	62,064,230.26	39,614,976.00	8,866,319.00	-	48,481,295.00	13,582,935.26	22,449,254.26
41031	• Sewerage and Drainage	28,639,182.36	-	-	28,639,182.36	13,849,692.00	1,909,279.00	-	15,758,971.00	12,880,211.36	14,789,490.36
41032	• Water ways	4,819,829.26	2,092,119.00	-	6,911,948.26	672,216.00	647,740.00	-	1,319,956.00	5,591,992.26	4,147,613.26
41033	• Public Lighting	1,353,887.36	800,108.00	-	2,153,995.36	251,113.00	196,859.00	-	447,972.00	1,706,023.36	1,102,774.36
41034	• Bridges	-	-	-	-	-	-	-	-	-	-
	Other assets		-				-				
41040	• Plants & Machinery	2,541,513.36	1,262,339.00	-	3,803,852.36	443,793.00	325,216.00	-	769,009.00	3,034,843.36	2,097,720.36
41050	• Vehicles	3,352,500.90	425,700.00	-	3,778,200.90	612,834.00	375,470.00	-	988,304.00	2,789,896.90	2,739,666.90
41060	• Office & other equipment	1,684,387.36	1,118,834.00	-	2,803,221.36	78,806.00	241,197.00	-	320,003.00	2,483,218.36	1,605,581.36
41070	• Furniture, fixtures, fittings and electrical appliances	8,555,013.78	778,809.00	-	9,333,822.78	389,738.00	910,238.00	-	1,299,976.00	8,033,846.78	8,165,275.78
41080	• Other fixed assets	1,502,872.44	111,437.00	-	1,614,309.44	-	159,694.00	-	159,694.00	1,454,615.44	1,502,872.44
	Total	**160,029,709.68**	**7,349,835.00**	-	**167,379,544.68**	**64,896,072.00**	**15,152,542.00**	-	**80,048,614.00**	**87,330,930.68**	**95,133,637.68**
41210	Work-in-progress	-	3,771,910.00	-	3,771,910.00					39,396,487.38	35,624,577.38
	Total	**160,029,709.68**	**11,121,745.00**	-	**171,151,454.68**	**64,896,072.00**	**15,152,542.00**	-	**80,048,614.00**	**126,727,418.06**	**130,758,215.06**

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मुख्य नगर पालिका अधिकारी
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Schedule B-12: Investments - General Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost 2021-22 (Rs.)	Previous year Carrying Cost 2020-21 (Rs)
42010	• Central Government Securities			-	-
42020	• State Government Securities			-	-
42030	• Debentures and Bonds			-	-
42040	• Preference Shares			-	-
42050	• Equity Shares			-	-
42060	• Units of Mutual Funds			-	-
42070	• Other Investments (Fixed Deposit)	Bank		11,425,490.00	11,425,490.00
	Total of Investments General Fund		-	**11,425,490.00**	**11,425,490.00**

Schedule B-13: Investments - Other Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost 2021-22 (Rs.)	Previous year Carrying Cost 2020-21 (Rs)
42110	• Central Government Securities			-	-
42120	• State Government Securities			-	-
42130	• Debentures and Bonds			-	-
42140	• Preference Shares			-	-
42150	• Equity Shares			-	-
42160	• Units of Mutual Funds			-	-
42170	• Other Investments (Fixed Deposit)			-	-
	Total of Investments Other Fund		-	-	-

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
43010	Stores	-	-
43020	Loose Tools	-	-
43080	Others	-	-
	Total Stock in hand	-	-

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Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount 2021-22 (Rs.)	Previous year 2020-21 Net amount (Rs.)
43110	**Receivables for Property Taxes**				
	Less than 5 years	2,292,243.00	-	2,292,243.00	5,974,200.00
	More than 5 years*	-	-	-	-
	Sub - total	**2,292,243.00**	-	**2,292,243.00**	**5,974,200.00**
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Property Taxes	**2,292,243.00**	-	**2,292,243.00**	**5,974,200.00**
43120	**Receivable for Water Taxes**				
	Less than 3 years	1,607,944.00		**1,607,944.00**	1,399,601.00
	More than 3 years*			-	
	Sub - total	1,607,944.00	-	1,607,944.00	1,399,601.00
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	
	Net Receivables of Other Taxes	1,607,944.00	-	1,607,944.00	1,399,601.00
43120	**Receivable of Other Taxes**				
	Less than 3 years	13,812,524.00	-	13,812,524.00	9,384,000.00
	More than 3 years*	-	-	-	-
	Sub - total	13,812,524.00	-	**13,812,524.00**	9,384,000.00
	Less: State Government Cesses/Levies in Taxes - Control Accounts			-	
	Net Receivables of Other Taxes	**13,812,524.00**	-	**13,812,524.00**	**9,384,000.00**
43130	**Receivables for Fees & User Charges**				
	Less than 3 years	-	-	-	-
	More than 3 years*	-	-	-	-
	Sub - total	-	-	-	-
43140	**Receivables from Other Sources**				
	Less than 3 years	7,060,423.00	-	7,060,423.00	6,374,893.00
	More than 3 years*	-	-	-	-
	Sub - total	**7,060,423.00**	-	**7,060,423.00**	**6,374,893.00**
43150	**Receivables from Government**	-	-	-	-
	Sub - total	-	-	-	-
	Total of Sundry Debtors (Receivables)	**24,773,134.00**	-	**24,773,134.00**	**23,132,694.00**

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Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
44010	Establishment	-	-
44020	Administrative	-	-
44030	Operations & Maintenance	40,546.00	-
	Total Prepaid expenses	**40,546.00**	**-**

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
45010	**Cash**	-	-
45020	**Balance with Bank - Municipal Funds**		
45021	Nationalised Banks	69,206,506.13	72,150,122.57
45022	Other Scheduled Banks	9,320,582.29	8,634,053.02
45023	Scheduled Co-operative Banks	-	-
45024	Post Office	-	-
	Sub-total	**78,527,088.42**	**80,784,175.59**
45040	**Balance with Bank - Special Funds**		
45041	Nationalised Banks	-	-
45042	Other Scheduled Banks	-	-
45043	Scheduled Co-operative Banks	-	-
45044	Post Office	-	-
	Sub-total	**-**	**-**
45060	**Balance with Bank - Grant Funds**		
45061	Nationalised Banks	-	-
45062	Other Scheduled Banks	-	-
45063	Scheduled Co-operative Banks	-	-
45064	Post Office	-	-
	Sub-total	**-**	**-**
	Total Cash and Bank balances	**78,527,088.42**	**80,784,175.59**

BORKAR AND MUZUMDAR
Chartered Accountants
FRN - 101569W

लेखा प्रभारी
नगर परिषद् कैमोर
जिला कटनी (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद् कैमोर
जिला कटनी (म०प्र०)

Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the Year 01/04/2021 (Rs.)	Paid during the current year 2021-22 (Rs.)	Recovered during the year 2021-22 (Rs.)	Balance outstanding at the end of the Year 31/03/2022 (Rs.)
46010	Loans and Advances to Employees	522,493.00	-	-	522,493.00
46020	Employee Provident Fund Loans	-	-	-	-
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to Others	-	-	-	-
46060	Deposit with External Agencies (PHE)	688,619.00	-	-	688,619.00
46080	Other Current Assets	-	-	-	-
	Sub -Total	**1,211,112.00**	**-**	**-**	**1,211,112.00**
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	**1,211,112.00**	**-**	**-**	**1,211,112.00**

Schedule B-18 (a): Accumulated Provisions against Loans, Advances, and Deposits

Account Code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
46110	Loans to Others	-	-
46120	Advances	-	-
46130	Deposits	-	-
	Total Accumulated Provision	-	-

Schedule B-19: Other Assets

Account Code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
47010	Deposit Works	-	70,224.00
47020	Other asset control accounts	-	-
	Total Other Assets	-	**70,224.00**

Schedule B-20: Miscellaneous Expenditure (to the extent not written off)

Account Code	Particulars	Current Year 2021-22 (Rs.)	Previous Year 2020-21 (Rs.)
48010	Loan Issue Expenses	-	-
48020	Discount on Issue of Loans	-	-
48030	Others	-	-
	Total Miscellaneous expenditure	-	-

BORKAR AND MUZUMDAR
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Kemore Municipal Council

INCOME AND EXPENDITURE STATEMENT

For the Period From 01 April 2021 to 31 March 2022

	Item/ Head of Account	Schedule No	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
A	**INCOME**			
	Tax Revenue	IE-1	13,748,469.00	12,458,035.00
	Assigned Revenues & Compensation	IE-2	33,932,712.00	24,535,011.00
	Rental Income from Municipal Properties	IE-3	287,985.00	334,540.00
	Fees & User Charges	IE-4	101,538.00	2,317,351.00
	Sale & Hire Charges	IE-5	104,500.00	244,500.00
	Revenue Grants, Contributions & Subsidies	IE-6	19,602,339.00	8,836,117.00
	Income from Investments	IE-7	685,530.00	51,301.00
	Interest Earned	IE-8	1,325,360.00	2,613,076.00
	Other Income	IE-9	231,406.60	195,962.00
	Total - INCOME		**70,019,839.60**	**51,585,893.00**
B	**EXPENDITURE**			
	Establishment Expenses	IE-10	37,449,251.00	35,916,505.00
	Administrative Expenses	IE-11	2,093,777.00	3,323,334.84
	Operations & Maintenance	IE-12	18,725,061.00	18,680,211.00
	Interest & Finance Expenses	IE-13	3,488.77	6,846.57
	Programme Expenses	IE-14	103,401.00	328,886.00
	Revenue Grants, Contributions & subsidies	IE-15	2,592,157.00	179,925.00
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation	IE-18	15,152,542.00	-
	Total - EXPENDITURE		**76,119,677.77**	**58,435,708.41**
C	***Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)***		**(6,099,838.17)**	**(6,849,815.41)**
D	Add/Less: Prior period Items (Net)	IE-19	-	486,106.00
E	***Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)***		**(6,099,838.17)**	**(6,363,709.41)**
F	**Less: Transfer to Reserve Funds**		1,094,090.00	3,801,214.85
G	***Net balance being surplus/ deficit carried over to Municipal Fund (E-F)***		**(7,193,928.17)**	**(10,164,924.26)**

On behalf of
M/s Borkar & Muzumdar
Chartered Accountants
FRN :101569W

BORKAR AND MUZUMDAR
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CA Namit Agarwal
Partner
Membership No: 533747

Date : 13.04.2023
Place : Jabalpur

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मुख्य नगर पालिका अधिकारी
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Kemore Municipal Council
Sub Schedule forming Part of Income & Expenditure Statement
For the Period from 01/04/2021 to 31/03/2022

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
11001	Property tax	6,843,266.00	5,721,081.00
11002	Water tax	1,458,997.00	1,368,500.00
11003	Samekit Kar	331,320.00	906,471.00
11004	Conservancy Tax	25,139.00	-
11005	Lighting Tax	-	-
11006	Education tax	-	-
11007	Vehicle Tax	-	-
11008	Tax on Animals	-	-
11009	Electricity Tax	-	-
11010	Professional Tax	-	-
11011	Advertisement tax	-	-
11012	Pilgrimage Tax	-	-
11013	Export Tax	-	-
11051	Octroi & Toll	-	-
11080	Other taxes	5,089,747.00	4,461,983.00
	Sub-total	**13,748,469.00**	**12,458,035.00**
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	**13,748,469.00**	**12,458,035.00**

Schedule IE-1 (a): Remission and Refund of taxes

Account Code	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
11090-01	Property taxes	-	-
11090-11	Other Tax	-	-
	Total refund and remission of tax revenues	-	-

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
12010	Taxes and Duties collected by others	98,878.00	61,000.00
12020	Compensation in lieu of taxes and duties	33,833,834.00	24,474,011.00
12020	Nazool Contribution	-	-
12030	Compensations in lieu of Concessions	-	-
	Total assigned revenues & compensation	**33,932,712.00**	**24,535,011.00**

BORKAR AND MUZUMDAR
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Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
13010	Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya)	264,990.00	323,615.00
13020	Rent from Office Buildings	-	-
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	22,995.00	10,925.00
13080	Other rents	-	-
	Sub-Total	**287,985.00**	**334,540.00**
13090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	**287,985.00**	**334,540.00**

Schedule IE- 4: Fees & User Charges - Income head-wise

Account Code.	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
14010	Empanelment & Registration Charges	-	225.00
14011	Licensing Fees	18,000.00	20,500.00
14012	Fees for Grant of Permit	-	2,225,902.00
14013	Fees for Certificate or Extract	11,239.00	6,184.00
14014	Development Charges	-	-
14015	Regularization Fees	3,750.00	12,500.00
14020	Penalties and Fines	26,176.00	16,020.00
14040	Other Fees	14,673.00	9,570.00
14050	User Charges	27,700.00	26,450.00
14060	Entry Fees	-	-
14070	Service / Administrative Charges	-	-
14080	Other Charges	-	-
	Sub-Total	**101,538.00**	**2,317,351.00**
14090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total income from Fees & User Charges	**101,538.00**	**2,317,351.00**

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
15010	Sale of Products	3,500.00	2,500.00
15011	Sale of Forms & Publications	101,000.00	242,000.00
15012	Sale of stores & scrap	-	-
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	-	-
15041	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire charges - Income head-wise	**104,500.00**	**244,500.00**

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Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
16010	**Revenue Grant**		
1601001	Grant Revenue-State Govt.	2,130,251.00	8,712,457.00
1601011	Grant Revenue-Central Govt.	17,472,088.00	-
1601021	Grant Revenue-Other Organisations	-	-
1601091	Grant Revenue-Dep on Grant Assets	-	-
16020	Re-imbursement of expenses	-	123,660.00
16030	Contribution towards schemes	-	-
	Total Revenue Grants, Contributions & Subsidies	**19,602,339.00**	**8,836,117.00**

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
17010	Interest on Investments (FDRs)	685,530.00	51,301.00
17020	Dividend	-	-
17030	Income from projects taken up on commercial basis	-	-
17040	Profit in Sale of Investments	-	-
17080	Others	-	-
	Total Income from Investments	**685,530.00**	**51,301.00**

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
17110	Interest from Bank Accounts	1,325,360.00	2,613,076.00
17120	Interest on Loans and advances to Employees	-	
17130	Interest on loans to others	-	
17180	Other Interest	-	
	Total - Interest Earned	**1,325,360.00**	**2,613,076.00**

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
18010	Deposits Forfeited	-	-
1801001	Beneficiary Contribution for Public Toilets	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed assests	-	-
18040	Recovery from Employees	-	-
18050	Unclaimed Refund/ Liabilities	-	-
18060	Excess Provisions written back	-	-
18080	Miscellaneous Income	231,406.60	195,962.00
	Total Other Income	**231,406.60**	**195,962.00**

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BORKAR AND MUZUMDAR
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Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
21010	Salaries, Wages and Bonus	29,238,929.00	31,694,461.00
21020	Benefits and Allowances	714,072.00	1,502,818.00
21030	Pension	2,259,417.00	1,726,468.00
21040	Other Terminal & Retirement Benefits	5,236,833.00	992,758.00
	Total establishment expenses	**37,449,251.00**	**35,916,505.00**

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
22010	Rent, Rates and Taxes	11,126.00	-
22011	Office maintenance	-	13,072.00
22012	Communication Expenses	72,500.00	30,089.00
22020	Books & Periodicals	9,395.00	-
22021	Printing and Stationery	544,754.00	669,464.00
22030	Traveling & Conveyance	5,126.00	9,755.00
22040	Insurance	1,738.00	42,358.00
22050	Audit Fees	-	100,000.00
22051	Legal Expenses	100,000.00	191,000.00
22052	Professional and other Fees	662,215.00	650,588.00
22060	Advertisement and Publicity	515,725.00	570,421.00
22061	Membership & subscriptions	-	-
22080	Other Administrative Expenses	171,198.00	1,046,587.84
	Total administrative expenses	**2,093,777.00**	**3,323,334.84**

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
23010	Power & Fuel	6,220,793.00	6,133,515.00
23020	Bulk Purchases	-	780,222.00
23030	Consumption of Stores	2,133,871.00	2,841,939.00
23040	Hire Charges	771,346.00	516,447.00
23050	Repairs & maintenance -Infrastructure Assets	3,394,036.00	5,760,243.00
23051	Repairs & maintenance - Civic Amenities	549,473.00	622,685.00
23052	Repairs & maintenance - Buildings	1,286,499.00	647,020.00
23053	Repairs & maintenance - Vehicles	191,052.00	535,200.00
23054	Repairs & maintenance - Furnitures	-	1,200.00
23055	Repairs & maintenance - Office Equipments	165,155.00	278,333.00
23056	Repairs & maintenance - Electrical Appliances	2,061,867.00	96,382.00
23057	Repairs & maintenance - Heritage Building	-	22,342.00
23059	Repairs & maintenance - Others	1,210,968.00	219,759.00
23080	Other operating & maintenance expenses	740,001.00	224,924.00
	Total operations & maintenance	**18,725,061.00**	**18,680,211.00**

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BORKAR AND MUZUMDAR
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Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
24010	Interest on Loans from Central Government	-	-
24020	Interest on Loans from State Government	-	-
24030	Interest on Loans from Government Bodies & Associations	-	-
24040	Interest on Loans from International Agencies	-	-
24050	Interest on Loans from Banks & Other Financial Institutions	-	-
24060	Other Interest	-	-
24070	Bank Charges	3,488.77	6,846.57
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	**3,488.77**	**6,846.57**

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
25010	Election Expenses	1,000.00	142,067.00
25020	Own Programs	102,401.00	186,819.00
25030	Share in Programs of others	-	-
	Total Programme Expenses	**103,401.00**	**328,886.00**

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
26010	Grants [specify details]	2,592,157.00	179,925.00
26020	Contributions [specify details]	-	-
26030	Subsidies [specify details]	-	-
	Total Revenue Grants, Contributions & Subsidies	**2,592,157.00**	**179,925.00**

Schedule IE-16: Provisions & Write off

Account Code	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
27010	Provisions for doubtful receivables	-	-
27020	Provision for other Assets	-	-
27030	Revenues written off	-	-
27040	Assets written off	-	-
27050	Miscellaneous Expense written off	-	-
	Total Provisions & Write off	-	-

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Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
27110	Loss on disposal of Assets	-	-
27120	Loss on disposal of Investments	-	-
27180	Other Miscellaneous Expenses	-	-
	Total Miscellaneous expenses	-	-

Schedule IE-18 : Depreciation

Account Code	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
27200000	Depreciation For the Current Year	15,152,542	-
	Total Depreciation	**15,152,542**	-

Schedule IE-19: Prior Period Items (Net)

Account Code	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
	a. Income		
18510	Taxes	-	-
18520	Other - Revenues	-	-
18530	Recovery of revenues written off	-	-
18540	Other income	-	486,106.00
	Sub - Total Income (a)	-	**486,106.00**
	b. Expenses		
28550	Refund of Taxes	-	-
28560	Refund of Other Revenues	-	-
28580	Other Expenses	-	-
	Sub - Total expense (b)	-	-
	Total Prior Period (Net) (a-b)	-	**486,106.00**

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Kemore Municipal Council

RECEIPTS AND PAYMENTS ACCOUNT

For the Period from 01 April 2021 to 31 March 2022

Account Code	Head of Account	Schedules	Current Period 2021-22 Amount (Rs.)	Previous Period 2020-21 Amount (Rs.)	Head of Account	Schedules	Current Period 2021-22 Amount (Rs.)	Previous Period 2020-21 Amount (Rs.)
	Opening Balances							
	Cash balances including Imprest Balance		-	-				
	Balances with Banks/Treasury (including in designated bank accounts)		**80,784,175.59**	**91,653,999.72**				
	Operating Receipts				**Operating Payments**			
110	Tax Revenue	RP - 1	26,136.00	-	Establishment Expenses	RP - 10	33,424,301.00	35,916,505.00
120	Assigned Revenues & Compensations	RP - 2	33,932,712.00	24,535,011.00	Administrative Expenses	RP - 11	2,093,777.00	3,323,334.84
130	Rental income from Municipal Properties	RP - 3	287,985.00	334,540.00	Operations and Maintenance	RP - 12	17,484,639.00	18,680,211.00
140	Fees & User Charges	RP - 4	101,538.00	2,317,351.00	Interest & Finance Charges	RP - 13	3,488.77	6,846.57
150	Sale & Hire Charges	RP - 5	104,500.00	244,500.00	Programme Expenses	RP - 14	103,401.00	328,886.00
160	Revenue Grants, Contributions & Subsidies	RP - 6	-	123,660.00	Revenue Grants, Contributions & Subsidies	RP - 15	2,592,157.00	179,925.00
170	Income from Investments	RP - 7	-	51,301.00	Purchase of Stores	RP - 16	-	-
171	Interest Earned	RP - 8	1,325,360.00	2,613,076.00	Miscellaneous expenses	RP - 17	-	-
180	Other Income	RP - 9	231,406.60	195,962.00	Prior Period		-	(486,106.00)
	Non-Operating Receipts-				**Non-Operating Payments**			
					Refund of Deposits		1,303,778.00	1,941,166.00
340	Deposits Received	RP - 19	540,100.00	973,058.00	Payment to Sundry Creditors	RP - 24	3,970,680.00	(19,350.00)
320	Grants and contribution for specific purposes	RP - 20	20,564,265.00	30,893,053.28	Reserve Fund Paid	RP - 25	-	-
350	Other Liabilities		-	-	Grants and contribution for specific purposes Payments	RP - 27	-	-
35090-01	Sale proceeds from Assets		-	-	Provisions		-	-
35090-02	Realisation of Investment - General Fund		-	-	Acquisition / Purchase of Fixed Assets	RP - 26	11,121,745.00	21,537,955.00
35090-02	Realisation of Investment - Other Funds		-	-	Deposit works	RP - 22	-	-
341	Deposit works		-	-	Investments - General Fund		-	-
35041	Revenue Collected in Advance		-	-	Investments - Special Fund		-	-
	Loans & Advances to Employees (recovery)		-	-	Stock in hand		-	-
	Other Loans & Advances (recovery)	RP - 29	-	-	Repayment of Loans, Advances	RP - 18	-	-
431	Debtors(receivable)	RP - 23	12,767,423.00	11,285,729.00	Prepaid Expenses		40,546.00	-
330	Loans Received	RP - 30	-	-	Earmarked Fund Paid	RP - 21	-	-
311	Earmarked Funds		-	-	Other Loans & Advances	RP - 29	-	5,000.00
310	Municipal Fund		-	-	Municipal Fund		-	3,022,692.00
					Closing Balances			
					Cash balances including Imprest Balance		-	-
					Balances with Banks/Treasury (including in designated bank accounts)		**78,527,088.42**	**80,784,175.59**
	TOTAL		**150,665,601.19**	**165,221,241.00**	**TOTAL**		**150,665,601.19**	**165,221,241.00**

On behalf of
M/s Borkar & Muzumdar
Chartered Accountants
FRN :101569W

BORKAR AND MUZUMDAR
Chartered Accountants
FRN - 101569W

CA Namit Agarwal
Partner
Membership No: 533747

Date : 13.04.2023
Place : Jabalpur

लेखा प्रभारी
नगर परिषद् कैमोर
जिला कटनी (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद् कैमोर
जिला कटनी (म०प्र०)

Kemore Municipal Council
Sub Schedule forming Part of Receipt & Payment Account
For the Period from 01/04/2021 to 31/03/2022

Schedule RP - 1: Tax Revenue

Account Code	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
11001	Property Tax	-	-
11002	Water Tax	997.00	-
11004	Conservancy Tax	25,139.00	
11005	Lighting Tax	-	-
11011	Advertisement Tax	-	-
11012	Pilgrimage Tax	-	-
11013	Export Tax	-	-
11008	Other Taxes	-	-
	Total Tax Revenue	**26,136.00**	**-**

Schedule RP - 2: Assigned Revenues & Compensation

Account Code	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
12010	Taxes and Duties collected by others	98,878.00	61,000.00
12020	Compensation in lieu of Taxes / duties	33,833,834.00	24,474,011.00
12030	Compensations in lieu of Concessions	-	-
	Total Asigned Revenues & Compensation	**33,932,712.00**	**24,535,011.00**

Schedule RP - 3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
13010	Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya)	264,990.00	323,615.00
13020	Rent from Office Buildings	-	-
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	22,995.00	10,925.00
13080	Other rents	-	-
	Sub-Total	**287,985.00**	**334,540.00**
13090	Less: Rent Remission and Refunds	-	-
	Sub-total	**-**	**-**
	Total Rental Income from Municipal Properties	**287,985.00**	**334,540.00**

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जिला कटनी (म०प्र०)

BORKAR AND MUZUMDAR
Chartered Accountants
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Schedule RP- 4: Fees & User Charges - Income head-wise

Account Code.	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
14010	Empanelment & Registration Charges	-	225.00
14011	Licensing Fees	18,000.00	20,500.00
14012	Fees for Grant of Permit	-	2,225,902.00
14013	Fees for Certificate or Extract	11,239.00	6,184.00
14014	Development Charges	-	-
14015	Regularization Fees	3,750.00	12,500.00
14020	Penalties and Fines	26,176.00	16,020.00
14040	Other Fees	14,673.00	9,570.00
14050	User Charges	27,700.00	26,450.00
14060	Entry Fees	-	-
14070	Service / Administrative Charges	-	-
14080	Other Charges	-	-
	Sub-Total	**101,538.00**	**2,317,351.00**
14090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Income from Fees & User Charges	**101,538.00**	**2,317,351.00**

Schedule RP - 5: Sale & Hire Charges

Account Code	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
15010	Sale of Products	3,500.00	2,500.00
15011	Sale of Forms & Publications	101,000.00	242,000.00
15012	Sale of stores & scrap	-	-
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	-	-
15041	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire charges - Income head-wise	**104,500.00**	**244,500.00**

Schedule RP - 6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
16010	Revenue Grant	-	-
16020	Re-imbursement of expenses	-	-
16030	Contribution towards schemes	-	123,660.00
	Less:- Return	-	-
	Total Revenue Grants, Contributions & Subsidies	-	**123,660.00**

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BORKAR AND MUZUMDAR
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Schedule RP - 7: Income from Investments - General Fund

Account Code	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
17010	Interest on Investments (FDRs)	-	51,301.00
17020	Dividend	-	-
17030	Income from projects taken up on commercial basis	-	-
17040	Profit in Sale of Investments	-	-
17080	Others	-	-
	Total Income from Investments	-	**51,301.00**

Schedule RP - 8: Interest Earned

Account Code	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
17110	Interest from Bank Accounts	1,325,360.00	2,613,076.00
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others		
17180	Other Interest		
	Total - Interest Earned	**1,325,360.00**	**2,613,076.00**

Schedule RP - 9: Other Income

Account Code	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
18010	Deposits Forfeited		
1801001	Beneficiary Contribution for Public Toilets	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed assests	-	-
18040	Recovery from Employees	-	-
18050	Unclaimed Refund/ Liabilities	-	-
18060	Excess Provisions written back	-	-
18080	Miscellaneous Income	231,406.60	195,962.00
	Total Other Income	**231,406.60**	**195,962.00**

Schedule RP -10: Establishment Expenses

Account Code	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
21010	Salaries, Wages and Bonus	29,238,929.00	31,694,461.00
21020	Benefits and Allowances	714,072.00	1,502,818.00
21030	Pension	2,259,417.00	1,726,468.00
21040	Other Terminal & Retirement Benefits	1,211,883.00	992,758.00
	Total Establishment Expenses	**33,424,301.00**	**35,916,505.00**

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BORKAR AND MUZUMDAR
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Schedule RP -11: Administrative Expenses

Account Code	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
22010	Rent, Rates and Taxes	11,126.00	-
22011	Office maintenance	-	13,072.00
22012	Communication Expenses	72,500.00	30,089.00
22020	Books & Periodicals	9,395.00	-
22021	Printing and Stationery	544,754.00	669,464.00
22030	Traveling & Conveyance	5,126.00	9,755.00
22040	Insurance	1,738.00	42,358.00
22050	Audit Fees	-	100,000.00
22051	Legal Expenses	100,000.00	191,000.00
22052	Professional and other Fees	662,215.00	650,588.00
22060	Advertisement and Publicity	515,725.00	570,421.00
22061	Membership & subscriptions	-	-
22080	Other Administrative Expenses	171,198.00	1,046,587.84
	Total Administrative Expenses	**2,093,777.00**	**3,323,334.84**
	Less:- Administrative Income	-	-
	Net Administrative Expenses	**2,093,777.00**	**3,323,334.84**

Schedule RP - 12: Operations & Maintenance

Account Code	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
23010	Power & Fuel	6,220,793.00	6,133,515.00
23020	Bulk Purchases	-	780,222.00
23030	Consumption of Stores	2,133,871.00	2,841,939.00
23040	Hire Charges	771,346.00	516,447.00
23050	Repairs & maintenance -Infrastructure Assets	3,394,036.00	5,760,243.00
23051	Repairs & maintenance - Civic Amenities	549,473.00	622,685.00
23052	Repairs & maintenance - Buildings	1,286,499.00	647,020.00
23053	Repairs & maintenance - Vehicles	191,052.00	535,200.00
23054	Repairs & maintenance - Furnitures	-	1,200.00
23055	Repairs & maintenance - Office Equipments	165,155.00	278,333.00
23056	Repairs & maintenance - Electrical Appliances	1,991,643.00	96,382.00
23057	Repairs & maintenance - Heritage Buidling	-	22,342.00
23059	Repairs & maintenance - Others	40,770.00	219,759.00
23080	Other operating & maintenance expenses	740,001.00	224,924.00
	Total Operations & Maintenance Expenses	**17,484,639.00**	**18,680,211.00**

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Schedule RP - 13: Interest & Finance Charges

Account Code	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
24010	Interest on Loans from Central Government	-	-
24020	Interest on Loans from State Government	-	-
24030	Interest on Loans from Government Bodies & Associations	-	-
24040	Interest on Loans from International Agencies	-	-
24050	Interest on Loans from Banks & Other Financial Institutions	-	-
24060	Other Interest	-	-
24070	Bank Charges	3,488.77	6,846.57
24080	Other Finance Expenses	-	-
	Sub-Total	**3,488.77**	**6,846.57**
	Less: - Bank Charges	-	-
	Total Interest & Finance Charges	**3,488.77**	**6,846.57**

Schedule RP - 14: Programme Expenses

Account Code	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
25010	Election Expenses	1,000.00	142,067.00
25020	Own Programs	102,401.00	186,819.00
25030	Share in Programs of others	-	-
	Total Programme Expenses	**103,401.00**	**328,886.00**

Schedule Rp - 15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
26010	Grants [specify details]	2,592,157.00	179,925.00
26020	Contributions [specify details]	-	-
26030	Subsidies [specify details]	-	-
	Total Revenue Grants, Contributions & Subsidies	**2,592,157.00**	**179,925.00**

Schedule RP - 16: Store Purchased

Account Code	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
430100	Stores	-	-
	Total Stores Purchased	-	-

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BORKAR AND MUZUMDAR
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Schedule RP - 17: Miscellaneous expenses

Account Code	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
2716001	Penality And Fine	-	-
2718001	Miscellaneous Expenditure	-	-
	Total Miscellaneous Expenses	-	-

Schedule RP - 18: Loan Repaid

Account Code	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
3312000	Loan from State Government	-	-
3313000	Loan from Other Government Agencies	-	-
	Total Loan Repaid	-	-

Schedule RP - 19: Deposits Received

Account Code	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
3401011	Security Deposit from Contractor	531,300.00	956,258.00
3401011	With Held & SD	-	-
3402000	Revenue Deposit	8,800.00	16,800.00
3408000	Other Deposit	-	-
	Total	**540,100.00**	**973,058.00**
	Less - Deposit Rec. EMD & SD	-	-
	Net Deposits Recevied	**540,100.00**	**973,058.00**

Schedule RP - 20: Grant & Contribution for Specific Purpose Received

Account Code	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
320100	Grant from Central Government	8,190,000.00	33,352,000.00
320200	Grant from State Government	12,374,265.00	13,971,053.28
320300	Grant from Other Govt. Agencies	-	-
	Other Grant	-	-
	Total	**20,564,265.00**	**47,323,053.28**
	Less - Grants	-	16,430,000.00
	Net Grant & Contribution for Specific Purpose Received	**20,564,265.00**	**30,893,053.28**

लेखा प्रभारी
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BORKAR AND MUZUMDAR
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Schedule RP - 21: Earmarked Funds Paid

Account Code	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
3115000	Sinking Fund	-	-
3115000	Rastriya Parivar Sahayata	-	-
3115000	Samajik Surksha Pension	-	-
3117000	Trust oor Agency Fund	-	-
	Total Earmarked Fund Paid	-	-
	Less: Samajik Suraksha Pension	-	-
	Net Earmarked Fund Paid	-	-

Schedule RP - 22: Deposit Works (Net)

Account Code	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
3411000	Deposit for Civil Works	-	-
3418000	Deposit for Other Works	-	-
	Total Deposit Work	-	-
	Less: Payment	-	-
	Net Deposit Work	-	-

Schedule RP - 23: Realisation from Sundry Debtors

Account Code	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
4311000	Property Taxes	10,525,223.00	7,246,977.00
4313000	Fees & User Charges	1,249,657.00	823,420.00
4314000	Other Sources	-	-
4312005	Other Taxes	992,543.00	3,215,332.00
4315000	Receivable from Govt.	-	-
	Total Realisation form Debtors	**12,767,423.00**	**11,285,729.00**

Schedule RP - 24: Payment to Sundry Creditors

Account Code	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
3501000	Creditors	-	-
3501100	Employee Liabilities	-	-
3501200	Interest Accured and Due	-	-
3501300	Outstanding Liablility	-	-
3502000	Recoveries Payable	4,377,370.00	(19,350.00)
3503000	Govt. Dues Payable	-	-
3508000	Other (Provisions)	(406,690.00)	-
3501031	Lok Swasthya Yantriki Vibhag (PHE)	-	-
	Total Payment to Creditors	**3,970,680.00**	**(19,350.00)**

लेखापाल प्रभारी
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मुख्य नगर पालिका अधिकारी
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जिला कटनी (म०प्र०)

BORKAR AND MUZUMDAR
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Schedule RP - 25: Reserve Funds Paid

Account Code	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
3115000	General Fund	-	-
	Total Reserve Funds Paid	-	-

Schedule RP - 26: Acquisition/Purchase of Fixed Assets (Including WIP)

Account Code	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
4101000	Land	65,489.00	-
4102000	Building including Class-II Civil Structures	695,000.00	3,557,636.00
4103000	Roads & Bridges	-	4,742,478.00
4103100	Sewerage & Drainage	-	2,652,597.00
4103200	Water Ways	2,092,119.00	2,189,373.00
4103300	Public Lighting	800,108.00	114,265.00
4104000	Plant & Machinery	1,262,339.00	711,144.00
4105000	Vehicle	425,700.00	-
4106000	Office & Other Equipments	1,118,834.00	400,848.00
4107000	Furniture & Fixtures	778,809.00	4,388,297.00
4108000	Other Fixed Assets	111,437.00	711,342.00
4120000	Work in Progress	3,771,910.00	2,069,975.00
4120000	Less:- Receipt	-	-
	Assets from Specific Grant	-	-
	Assets from Special Fund	-	-
	Total Acquisition/Purchase of Fixed Assets	**11,121,745.00**	**21,537,955.00**

Schedule RP - 27: Grant & Contribution for Specific Purpose (Payments)

Account Code	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
3208000	Premium & Income from Shop	-	-
	Less:-	-	-
	Total Grant & Contribution for Specific Purpose (Payments)	-	-

BORKAR AND MUZUMDAR
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लेखा प्रभारी
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Schedule RP - 29: Loans & Advances

Account Code	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
4601000	Loan & Advances to Workers	-	5,000.00
4604000	Advances to Suppliers & Cntractors	-	-
4608000	TDS on Interest (FDRs)	-	-
	Other Recevable	-	-
	Sub-Total	-	5,000.00
	Less:- Advances to Employee	-	-
	Net Loans & Advances	-	5,000.00

Schedule RP - 30 Loan Received

Account Code	Particulars	Current Year 2021-22 (Rs)	Previous Year 2020-21 (Rs)
33020	Loan from State Government	-	-
33030	Loan From Other Financial Institutions	-	-
	Total Loan	-	-

BORKAR AND MUZUMDAR
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मुख्य नगर पालिका अधिकारी
नगर परिषद् कैमोर
जिला कटनी (म०प्र०)

Kemore Municipal Council
Statement of Cash Flow
As on 31 March 2022

Particulars	Current Year 2021-22 (Rs.)		Previous Year 2020-21 (Rs.)	
[A] Cash Flow from Operating Activities				
Revenue Receipts				
Recovery from Debtors	34,684,277.60		27,751,024.00	
Advances Received/Refund	12,767,423.00		11,285,729.00	
Deposits Received	-		-	
	540,100.00	47,991,800.60	973,058.00	40,009,811.00
Revenue Expenses				
Advances Paid	55,738,821.00		58,428,861.84	
Payment to Creditors	-		5,000.00	
Payment for Employees Liability	(406,690.00)		-	
Payment Against Statutory Recoveries	-		-	
Deposits Repaid	4,377,370.00		(19,350.00)	
Previous Year Expenses Booked in Current Year	1,303,778.00		1,941,166.00	
	-	61,013,279.00	(486,106.00)	59,869,571.84
Net Cash Generated from/used in Operating Activities [A]		**(13,021,478.40)**		**(19,859,760.84)**
[B] Cash Flow from Investing Activities				
Proceeds from Disposal of Assets	-		-	
Proceeds from Disposal of Investments	-		-	
Investment Income Received	-		51,301.00	
Interest Income Received	1,325,360.00	1,325,360.00	2,613,076.00	2,664,377.00
Purchase of Fixed Assets	11,121,745.00		21,537,955.00	
Increase/(Decrease) in Special Funds/Grants	(20,564,265.00)		(27,870,361.28)	
Increase/(Decrease) in Earmarked Funds	-		-	
Purchase of Invesments	-	(9,442,520.00)	-	(6,332,406.28)
Net Cash Generated from/used in Investing Activities [B]		**10,767,880.00**		**8,996,783.28**
[C] Cash Flow from Financing Activities				
Loan from Banks/Others Received	-	-	-	-
Loan Repayment	-		-	
Interest & Finance Expenses	3,488.77	3,488.77	6,846.57	6,846.57
Net Cash Generated from/used in Financing Activities [C]		**(3,488.77)**		**(6,846.57)**
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)		**(2,257,087.17)**		**(10,869,824.13)**
Cash & Cash Equivalent at the beginning of Period		**80,784,175.59**		**91,653,999.72**
Cash & Cash Equivalent at the End of Period				
Cash & Cash Equivalent at the end of year comprises of the following Account Balances :-		**78,527,088.42**		**80,784,175.59**
Cash Balances	-		-	
Bank Balances	78,527,088.42		80,784,175.59	
Total of the Breakup of Cash & Cash Equivalent		**78,527,088.42**		**80,784,175.59**
Difference		-		-

लेखा प्रभारी
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जिला कटनी (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद कैमोर
जिला कटनी (म०प्र०)

Date : 13.04.2023
Place : Jabalpur

On behalf of
M/s Borkar & Muzumdar
Chartered Accountants
FRN :101569W

BORKAR AND MUZUMDAR
Chartered Accountants
FRN - 101569W

CA Namit Agarwal
Partner
Membership No: 533747

Annexure - B

THE AUDITOR's SCOPE OF WORK

1. Audit of Revenue :

	Indicators	Observations	Remarks
(i)	The Auditor is responsible for revenue from various sources.	We Have Verified Cash Book For Revenue Audit of Nagar Parishad Palika From Various Sources i.e Tax Revenues, Rental & Premium From Municipal Properties, Fees & Other User Charges, Revenue Grants, Interest Earned And Other Revenue Receipts.	Nagar Parishad must take strict action for any revenue leakage and give proper direction to all the Employees to do that task in sencere manner. We also found that there are some Bank Accounts in which idle amount deposited, we suggest Nagar Parishad should convert that accounts with Swip Accounts so that Nagar Parishad will earn Interest of FDR. BORKAR AND MUZUMDAR Chartered Accountants FRN - 101569W
(ii)	He is also responsible to check the revenue receipts from the counterfiles of receipt books and verify that the money received is duly deposited in respective bank account.	We have Checked All Revenue Receipt From The Counter File Of Receipt Book And Verified That Money Received Is Also Deposited In Respected Bank Account.	
(iii)	Percentage of revenue collection increase/decrease in various heads in property tax, Samekit kar, Shiksha upkar, Nagriya Vikash Upkar and Other tax, compared to previous year shall be part of report.	Revenue Collection details have been verified by us and insert the same in Abstract Sheet (Annexure - C)	
(iv)	Deleay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO.	Few cases were found where tax deposition delayed more then two days and we have brought to the notice of CMO about this.	
(v)	The entries in cash book shall be verified.	All Cash Book have been verified With The Receipts And Payments Voucher And Rokariya Receipts.	
(vi)	The auditor shall specifically mention in the report, the revenue recovery against the quaterly and monthly targets. Any lapses in revenue recovery shall be part of report.	We have verified revenue recovery done by Nagar Parishad and financial details are providing in Abstract Sheet (Annexure - C)	
(vii)	The Auditor shall verify the interest income from FDR`s and verify that interest income is duly and timely accounted for in cash book.	Interest Income was counted in the Cash Book at the time maturity only.	
(viii)	The cases where, the investments are made on lesser interest rates shall be brought to the notice of the commissionar/CMO.	No case found.	

लेखा प्रभारी
नगर परिषद् कैमोर
जिला कटनी (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद् कैमोर
जिला कटनी (म.प्र.)

2. Audit of Expenses :

	Indicators	Observations	Remarks
(i)	The Auditor is responsible for audit of expenditure under all the scheme.	All Schemes Expenditures have been Audited by us.	Nagar Parishad has made addequate payment to vendors under the applicable laws but we have found few cases where payments were not according to that. We suggest that All the Officials of Nagar Parishad must validated all the Expenditures. BORKAR AND MUZUMDAR Chartered Accountants FRN - 101569W
(ii)	He is also responsible for checking the entries in cash book and verifying them from relevant vouchers.	We Have Checked And Verified Cash Book entries With The Relevent Vouchers. Descripencies noticed are mentioned in Attached Audit Note Sheet.	
(iii)	He should also check monthly balances of the cash book and guide the accountant to rectify errors, if any.	We Have Checked Monthly Closing Balances of Cash Book and if there is any errors we notified it to CMO/Accountant.	
(iv)	He shall verify that the expenditure for a perticular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of Commissioner/CMO.	We have verified all the expenditure detail as provided to us and if there is any case where over payment done by the Nagar Parishad, same has been notified to CMO.	
(v)	He shall also verify that the expenditure is accordance with the guidelines, directives acts and rules issued by Government of India/State Government.	All Expenditures Are Made In Accordance With The Guidelines,Directives,Acts And Rules Issued By Government Of India/State Government.	
(vi)	During the audit financial propriety shall be checked. All the expediture shall be supporded by financial and Administrative saction accorded by Limits of the sanctioning authority.	All The Expenses Were Under Financial Propriety And The Expenditure Is According To The Financial And Administrative Sanction Accorded By The Competent Authority.	
(vii)	All the cases where appropriate sanctions have not been obtained shall be reported and compliances of audit observations shall be ensured during the audit. Non complinces of audit paras shall be brought to the notice of Commissioner/CMO.	No case found.	
(viii)	The Auditor shall be responsible for Verificaton Of Scheme Project Wise Utilization Certificates (UC'S.) UC's shall be Tallied With The Income & Expenditure Records And Creation Of Fixed Asset.	During Our Audit We Found That UC's are Not Prepared By ULB.	

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नगर परिषद् कैमोर
जिला कटनी (म.प्र.)

3. Audit of Book Keeping :

	Indicators	Observations	Remarks
(i)	The Auditor shall be responsible for Audit of All The Books Of Accounts As Well As Stores.	We have Checked All The Books Of Accounts Which Maintained By The Nagar Parishad.	All Books are maintained in well condition and we suggest that the same should be carried for future.
(ii)	He Shall verify All The Books Of Accounts And Stores Are Maintained As Per Accounting Rules Applicable To Urban Local Bodies. Any Descripencies Shall Be Brought To The Notice Of Commissioner/CMO.	Nagar Parishad is not Maintain Ledger As Per Accounting Rules Applicable to Urban Local Bodies.	
(iii)	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.	There is No Advance Register as Nagar Parishad has not given any Advance.	
(iv)	Bank Reconciliation Statements (BRS) Shall Be Verified From The Records Of ULB And The Bank Concerned. If Bank reconciliaton statements are not prepared, the auditor will help in the prepartion of BRS.	BRS has been prepared by ULB at the end of Financial year.	
(v)	He Shall be responsible for verifying Enteries In The Grant Register. The Receipts And Payments Of Grants Shall Be Duly Verified From The Entries In The Cash Book.	We Have Checked Grant Register Which is Maintained by ULB And Verified The Same From Cash Book we found that there are some unkown Grant received during the year which details are not available.	
(vi)	The auditor shall verify the Fixed Assets Register from other records and discrepancies shall be brought to the notice of Commissioner/CMO.	FAR is not prepared by ULB, this work will be done with Dual Entry Complilation of Accounts.	
(vii)	The auditor shall reconcile the accounts of receipts and payments especially for project funds.	We Have Reconcile Reciept & Payment Of Project Fund As Per Cash Book.	BORKAR AND MUZUMDAR Chartered Accountants FRN - 101569W

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जिला कटनी (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद् कैमोर
जिला कटनी (म०प्र०)

4. Audit of FDR :

	Indicators	Observations	Remarks
(i)	The Auditor is resposible for audit of all Fixed deposits and term deposits.	We have verified FDRs with the original copies.	All entries related to FDR should be posted in FDR register and Cash Book also.
(ii)	It shall be ensured that proper records of FDR`s are maintained and all renewls are timely done.	FDR register has prepared by ULB and Renewal of FDRs were recorded in Cash Book.	
(iii)	The cases where FD`s/TDR`s are Kept at Low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO.	No case found.	
(iv)	Interest earned on FDR/TDR shall be verified from entries in cash book.	FDR Interest is not recorded in cash book on timely basis. It is recorded at the time of maturity only.	

5. Audit of Tenders :

	Indicators	Observations	Remarks
(i)	The auditor is responsible for udit of all tenders/bids invited by the ULB's are done	We have examine Tender/Bid Documents invited by ULB.	Nagar Parishad has called all the tenders with proper media. We suggest that Nagar Parishad must carry this practice.
(ii)	He shall check Whether competative tendering procedures are followed for all bids.	Competative tendering procedures are followed.	
(iii)	He shall Verify the receipts of tender fee/bid processing fee/performance gurantee both during the construction and maintenance period.	All the entries are verified.	
(iv)	The bank guarantees, if received in lieu of bid processing fee/performance gurantee shall be verified from the issuing banks.	No bank guarantee received.	
(v)	The conditions of BG's Shall also verified, any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of Commissioner/CMO.	Not Applicable.	BORKAR AND MUZUMDAR Chartered Accountants FRN - 101569W
(vi)	The cases of extension of BG's shall be brought to the notice of Commissioner/CMO. Proper guidance to extend the BG's shall also be given to ULB's.	Not Applicable.	

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नगर परिषद कैमोर
जिला कटनी (म.प्र.)

6. Audit of Grants & Loans :

	Indicators	Observations	Remarks
(i)	The auditor is responsible for audit of grants given by central Government and it's utilization.	We have Covered All Grant Received From Central Government but UC was not provided to us.	Nagar Parishad has mantained all the records for Grants received to it. We suggest that they must bifurcate grants eg. State Share, Central Share. BORKAR AND MUZUMDAR Chartered Accountants FRN - 101569W
(ii)	He is Also responsible for audit of grants received from State Government and it's utilization.	We have Covered All Grant Received From State Government but UC was not provided to us.	
(iii)	He Shall Perform audit of loans provided for physical infrastructure and it's utilization. During this audit the Auditor Shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non generation of revenue.	Neither Assets/Physical Infrastructure has been generated out of Loan taken.	
(iv)	The Auditor shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure and from one scheme/project to another.	During Audit We have Found That few 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 Use For The Purpose For Which Grants Have Received.	

Nagar Parishad - Kemore

District - Katni (M.P.)

Name of Auditor - Borkar & Muzumdar

Abstract Sheet for Reporting on Audit Paras for Financial Year 2021-22

Annexure - C

Sr No.	Parameters	Description			Observations in Brief	Suggestions
1	Audit of Revenue	Receipts in Rs.				
	राजस्व कर वसूली	Year 2020-21	Year 2021-22	% of Growth		
i	संपत्तिकर	7,246,977.00	10,525,223.00	45.24	उपरोक्त सारणी के अवलोकन के पश्चात यह कहा जा सकता है कि नगर परिषद् द्वारा विगत वर्ष की तुलना में इस वर्ष सभी तरह के करों एवं शुल्को की वसूली हेतू उचित प्रयास किये गये है। करों एवं शुल्को की वसूली में 6.49 प्रतिशत की कमी दर्ज की गयी है। नगर परिषद् द्वारा बताया गया की ठोस अपशिष्ट प्रबंधन प्रभार की वसूली अभी परिषद् द्वारा नही की जा रही है। (राजस्व कर वसूली में 10.09 प्रतिशत की वृद्धि दर्ज की गयी है एवं गैर राजस्व वसूली में कुल 53.12 प्रतिशत की कमी दर्ज की गयी है)	1. नगर परिषद में उपलब्ध कर्मचारियों की संख्या कम होने की वजह से राजस्व वसूली प्रभावित होती है अतः अधिक कर्मचारियो की नियुक्ति की जानी चाहिऐ. 2. नगर परिषद द्वारा राजस्व वसूलि हेतू आधुनिक तकनीक का प्रयोग किया जाना चाहिऐ जैंसे की आनलाइन भुगतान एवं स्वाइप मशीन आदि। 3. जिन व्यक्तियो द्वारा समय पर कर का भुगतान ना किया जाये उनको विरूद्व दण्डात्मक कार्यवाही की जानी चाहिऐ। 4. समय पर कर का भुगतान करने वाले कर दाताओं को प्रोत्साहित करने हेतू करो में रियायत दी जानी चाहिऐ। 5. समय–समय पर कर वसूली हेतू नगर के विभिन्न स्थानो पर कैम्पों का आयोजन किया जाना चाहिए।
ii	समेकित कर	2,652,463.00	277,723.00	-89.53		
iii	नगरीय विकास उपकर	108,714.00	140,851.00	29.56		
iv	शिक्षा उपकर	454,155.00	573,969.00	26.38		
	कुल योग	**10,462,309.00**	**11,517,766.00**	**10.09**		
	गैर राजस्व वसूली					
i	भवन भूमि किराया	323,615.00	264,990.00	-18.12		
ii	जल उपभोक्ता प्रभार	823,420.00	1,249,657.00	51.76		
iii	ठोस अपशिष्ट प्रबंधन प्रभार	-	-	-		
iv	अन्य कर एवं शुल्क	2,572,776.00	229,033.00	-91.10		
	कुल योग	**3,719,811.00**	**1,743,680.00**	**-53.12**		
	महायोग	**14,182,120.00**	**13,261,446.00**	**-6.49**		BORKAR AND MUZUMDAR Chartered Accountants FRN - 101569W

लेखा प्रभारी
नगर परिषद् कैमोर
जिला कटनी (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद् कैमोर
जिला कटनी (म०प्र०)

Nagar Parishad - Kemore

District - Katni (M.P.)

Name of Auditor - Borkar & Muzumdar

Sr No.	Parameters	Description	Observation in Brief	Suggestions
2	**Audit of Expenditure**	Auditor's liability to check all the expenses are accordance with the Sanction made for it and also check all expenses are made with proper Authentication.	We Have Covered All Schemes Expenditures .	Nagar Palika has made addequate payment to vendors under the applicable laws but we found few cases where payments were not according to that. We suggest that All the Officials of Nagar Palika must validated all the Expenditures.
3	**Audit of Book Keeping**	The Auditor Verified All The Books Of Accounts As Well As Stores.	We have Checked All The Books Of Accounts Which Maintained By The Nagar Palika and we found that some books are not prepared by ULB.	All Books are maintained in well condition except Fixed Asset Register, Ledger, Grant Register etc.We suggest Nagar Palika to maintain all the records in a proper manner.
4	**Audit of FDR**	All Fixed Deposits And Term Deposits Are Verified.	Yes We Have Verified All The FDRs separate register was maintaing for the same. Renewal of FDRs are timely recorded in the Cash Book.	FDR register should be maintained and all entries related to FDR should be posted in FDR register and Cash Book also.
5	**Audit of Tenders/Bids**	Audit of all tenders/bids invited by the Nagar Palika's are done	We have examine Tender/Bid Documents invited by Nagar Palika.	Nagar Palika has called all the tenders with proper media. We suggest that Nagar Palika must carry this practice.
6	**Audit of Grants & Loans**	Audit of all grants given by central/state Government and it's utilization are done.	We have Covered All Grant Received From Central/State Government.	Nagar Palika has mantained all the records for Grants received to it. We suggest that they must bifurcate grants eg. State Share, Central Share.
7	**Incidences relating to diversion of funds from capital receipts/ grants/ loans to revenue nature expenditure and fromone scheme/project to another**	-	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 Use For The Purpose For Which Grants Have Received.	Nagar Palika can give proper attention in that matter as that decide the Asset creation and bifurcate the revenue nature items. BORKAR AND MUZUMDAR Chartered Accountants FRN - 101569W

लेखा प्रभारी
नगर परिषद कैमोर

मुख्य नगर पालिका अधिकारी
नगर परिषद कैमोर
जिला कटनी (म.प्र.)

8	Any other	Revenue Exp	Revenue Receipts	Percentage		
	a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to revenue receipts (Tax and non tax).	58,268,089.00	48,175,204.00	Revenue Expenditures with respect to Revenue Receipts 120.95%.	Material Purchase Amount Included in Operation & Maintenance of Water Supply, Public Lighting & Cleaning due to that there is excess Difference in Percentage of Revenue Exp over revenue receipts.	Nagar Palika should maitain all the records of Expenditure with respect to Revenue Expenditure and Capital Expenditure.
		Capital Exp.	Total Exp.	Percentage		
	b) Percentage of Capital Expenditure with respect to Total Expenditure	11,121,745.00	69,496,724.00	Capital Expenditures with respect to Total Expenditures are 16.00%.	Capital Expenditure are having substantioal with respect to Total expenditure made by the Nagar Palika.	Nagar Palika should maitain all the records of Expenditure with respect to Revenue Expenditure and Capital Expenditure.
9	**Whether all the temporary advances have been fully recovered or not.**	Auditor is liable to check all the advances given on temporary basis.			We have check and found that there is no temporary advance is provided by ULB during the year.	NA
10	**Whether bank reconciliation statement have been regulerly prepared.**	As per the rules Nagar Palika Should Prepared Bank Recociliation Statement on Monthly Basis.			During Our Audit we found that ULB is not Preparing Bank Recociliation Statement on Monthly.	We Suggest Nagar Palika officials to Prepared BRS on Monthly basis for identifying the reasons behind the differences between cash book balance and Bank Account Balance.

On behalf of
M/s Borkar & Muzumdar
Chartered Accountants
FRN :101569W

BORKAR AND MUZUMDAR
Chartered Accountants
FRN - 101569W
CA Namit Agarwal
Partner
Membership No: 533747

Date : 13.04.2023
Place : Jabalpur

लेखा प्रभारी
नगर परिषद कैमोर
जिला कटनी (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद कैमोर
जिला कटनी (म.प्र.)

Nagar Parishad - Kemore

District - Katni (M.P.)

Annexure - D

2021-22 INCOME & EXPENDITURE INFORMATION

S. No.	Division	District	ULB Name	ULB Type	REVENUE RECEIPTS							CAPITAL RECEIPTS				Total Receipts	REVENUE EXPENDITURE					CAPITAL EXPENDITURE		TOTAL EXPENDITURE
					Property Tax	Other Tax Revenue	Fee & User Charges	Revenue from Municipal Property	Assigned Revenue	Revenue Grants, Contribution & Subsidies	Other Income	Capital Receipts	Central Finance Commission Receipts	State Finance Commission Receipts	Other Grants		Establishment Expenses	Administrative Expenses	Operation & Maintenance Charges	Interest & Finance Charges	Other Exp.	Loan Repayment	Other Capital Expenses	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
1	Jabalpur	Katni	Kemore	Nagar Parishad	10,525,223	2,267,339	101,538	287,985	33,932,712	19,602,339	2,346,797	540,100	7,060,000	4,329,265	9,165,000	90,158,298	33,424,301	2,093,777	17,484,639	3,489	2,695,558	-	11,121,745	66,823,509
					10,525,223	2,267,339	101,538	287,985	33,932,712	19,602,339	2,346,797	540,100	7,060,000	4,329,265	9,165,000	90,158,298	33,424,301	2,093,777	17,484,639	3,489	2,695,558	-	11,121,745	66,823,509

On behalf of
M/s Borkar & Muzumdar
Chartered Accountants
FRN :101569W

BORKAR AND MUZUMDAR
Chartered Accountants
FRN - 101569W

CA Namit Agarwal
Partner
Membership No: 533747

Date : 13.04.2023
Place : Jabalpur

लेखापाल प्रभारी
नगर परिषद् कैमोर
जिला कटनी (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद् कैमोर
जिला कटनी (म.प्र.)