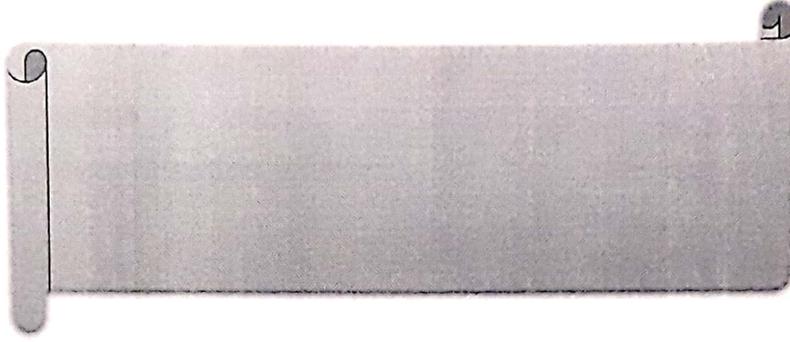


# NAGAR PARISHAD KHAJURAHO

AUDIT REPORT FOR THE FINANCIAL YEAR 2022-23



AUDITORS:  
ARPK & COMPANY, CHARTERED ACCOUNTANTS

11/11/23  
मुख्य कार्यकारी अधिकारी:  
नगर परिषद खजुराहो  
1-कुलरपर (म.प्र.)





# ARPK & COMPANY

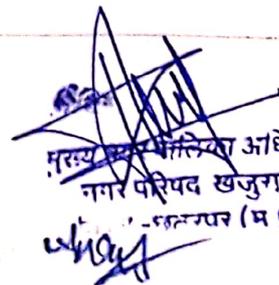
CHARTERED ACCOUNTANTS

FRN: 031308C

Galla Mandi Road, Near Varni Vachnalay, Katra Ward, Sagar 470001, M.P.

## TABLE OF CONTENT

<u>S.NO.</u>	<u>PARTICULAR</u>	<u>PAGE NO.</u>
1.	Independent Auditor's Report	2-4
2.	Reporting on Audit Para's	5-7
3.	Annexure 1 & 2	8-24
4.	Annexure C & D	25-26
5.	Receipt & Payment Statement	27-29

  
मुख्य कार्यपालिका अधिकारी  
नगर परिषद खजुराहो  
खजुराहो (म.प्र.)



# ARP & COMPANY

CHARTERED ACCOUNTANTS

FRN: 031308C

Galla Mandi Road, Near Varni Vachnalay, Katra Ward, Sagar 470001, M.P.

## INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of NAGAR PARISHAD KHAJURAHO

### Report on the Financial Statements

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

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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

We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable

नरेश्वर प्रसाद नाथिका अधिकारी:  
नगर परिषद खजुराहो  
म.प्र. - खजुराहो (म.प्र.)





# ARPK & COMPANY

CHARTERED ACCOUNTANTS

FRN: 031308C

Galla Mandi Road, Near Varni Vachnalay, Katra Ward, Sagar 470001, M.P.

assurance about whether the financial statements are free from material misstatement.

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

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

## Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the report attached below, the Receipt & Payment Account annexed to this report give true and fair view of financial transactions affected by ULB and recorded these transactions in cash book for the financial year ending as on 31st March, 2023.

## Basis for Qualified Opinion

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

## Emphasis of Matters

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

- I. Accounts prepared as per the Manual in lieu of accounting standards for local bodies as issued by Institute of Chartered Accountants of India.
- II. Revenue department's records related to recovery of revenue taxes and other revenue dues has minor differences with accounting records maintained by accounting department.

Our opinion is not modified in respect of these matters.



*[Handwritten Signature]*  
मुख्य नगरपालिका अधिकार.  
नगर परिषद खजुगहा  
भारत (म.प्र.)



# ARPK & COMPANY

CHARTERED ACCOUNTANTS

FRN: 031308C

Galla Mandi Road, Near Varni Vachnalay, Katra Ward, Sagar 470001, M.P.

## 7. We further report that

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

Date: 30/11/2023

UDIN: 24454103BKGDGD6980

**For ARPK & Company**

Chartered Accountants



CA Arvind Pratap Singh  
(Partner)

MRN - 454103

*[Handwritten signature]*  
मुख्य नगरपालिका अधिकारी  
नगर पत्रिका कार्यालय  
सगर (म.प्र.)  
*[Handwritten signature]*



# ARPK & COMPANY

CHARTERED ACCOUNTANTS

FRN: 031308C

Galla Mandi Road, Near Varni Vachnalay, Katra Ward, Sagar 470001, M.P.

## Reporting on Audit Paras for Financial Year 2022-23

Name of Auditor: **ARPK & Company, Chartered Accountants**

Name of ULB: **NAGAR PARISHAD KHAJURAHO**

<u>S. no.</u>	<u>Parameters</u>	<u>Description</u>	<u>Observation in brief</u>	<u>Suggestions</u>
2	Audit of Expenditure	Verification of Expenditures are as per guidelines, directives, and rules under all schemes and entries of expenditures in cash book, Diversion of Funds, financial propriety of expenditures, scheme project wise utilisation certificate.	Observations were listed in brief in point no. 2 of annexure 2 of audit report attached	The directives & guidelines should be well documented & kept for ready reference and verification. Project wise utilisation should be prepared to track any diversion of funds.
3	Audit of Book keeping	Verification of books of accounts and stores are maintained as per accounting rules, advance register and check timely recovery, Bank reconciliation statement, grant register, fixed asset register	Observations were listed in brief in point no. 3 of annexure 2 of audit report attached	NA.
4	Audit of FDR/TDR	Verify fixed deposits and term deposits and their maintenance	Observations were listed in brief in point no. 4 of annexure 2	NA



नगरपालिका अधिकारी,  
नगर परिषद खजुराहो  
म.प्र.



# ARPK & COMPANY

CHARTERED ACCOUNTANTS

FRN: 031308C

Galla Mandi Road, Near Varni Vachnalay, Katra Ward, Sagar 470001, M.P.

			of audit report attached	
5	Audit of Tenders and Bids	Verify Tenders/Bids invited by ULB and competitive tendering procedures followed	Observations were listed in brief in point no. 5 of annexure 2 of audit report attached	Procedure for Tenders opening and Performance review should be carefully monitored.
6	Audit of Grants & Loans	Verification of Grant received from Government and its utilisation	Observations were listed in brief in point no. 6 of annexure 2 of audit report attached	Grant register should be updated and balanced regularly with its Utilization Certificate.
7	Verify whether any diversion of funds from capital receipt /grants /Loans to revenue expenditure and from one scheme /project to another.		Observations related to diversion of funds has been pointed out in point no. 6 (iv) of annexure 2 of report attached	NA
8	a) Percentage of revenue expenditure (Establishment, salary, Operation & Maintenance) with respect to revenue receipts (Tax & Non Tax).		5,37,29,319.08 ÷ 6,13,31,896.00 87.60%	



  
मुख्य सूत्र निरीक्षण अधिकारी  
नगर परिषद खजुराहो  
म.प्र. - गन्तरघर (म.प्र.)



# ARPK & COMPANY

CHARTERED ACCOUNTANTS

FRN: 031308C

Galla Mandi Road, Near Varni Vachnalay, Katra Ward, Sagar 470001, M.P.

	b) Percentage of Capital expenditure wrt Total expenditure.		$\frac{8,25,22,553.83}{13,62,51,872.91}$ <p>60.57%</p>	
9	Whether all the temporary advances have been fully recovered or not.		Cases of outstanding advances have been outlined in point no. 3 (3) of report attached.	NA
10	Whether bank reconciliation statements is being regularly prepared		BRS prepared by the ULB	NA



*[Signature]*  
मानव संसाधन अधिकारी  
मानव संसाधन खजुराहो  
म.प्र.





# ARPK & COMPANY

CHARTERED ACCOUNTANTS

FRN: 031308C

Galla Mandi Road, Near Varni Vachnalay, Katra Ward, Sagar 470001, M.P.

### 3. Auditors' Responsibility

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

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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

### 4. Meaning of Internal Financial Controls Over financial Reporting.

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

- pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the ULB;
- provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted



शिव मार वलिका अधिका  
नागर परिषद खजुराहो  
17-11-2017-सगर (म.प्र.)



# ARPK & COMPANY

CHARTERED ACCOUNTANTS

FRN: 031308C

Galla Mandi Road, Near Varni Vachnalay, Katra Ward, Sagar 470001, M.P.

- c. accounting principles, and that receipts and expenditures of the ULB are being made only in accordance with authorizations of management and officers of the ULB; and
- d. Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the ULB's assets that could have a material effect on the financial statements.

## 5. Inherent Limitations of Internal Financial Controls Over Financial Reporting

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



मुख्य कार्यपालिका अधिकारः  
पापन पांडेय उजुगढी  
स. प्र. १३३०८८ (म. प्र.)



# ARPK & COMPANY

CHARTERED ACCOUNTANTS

FRN: 031308C

Galla Mandi Road, Near Varni Vachnalay, Kalra Ward, Sagor 470001, M.P.

## 6. Qualified opinion

According to the information and explanations given to us and based on our audit, the following material weaknesses have been identified as at March 31, 2023:

-The ULB did not have an appropriate internal financial control system over financial reporting since the internal controls adopted by the ULB did not adequately consider risk assessment, which is one of the essential components of internal control, with regard to the potential for fraud when performing risk assessment

-The ULB did not have an appropriate internal control system for tax and user charges collection, tax demand evaluation, which could potentially result in the ULB recognizing revenue without establishing reasonable certainty of ultimate collection.

-The ULB did not have an appropriate internal control system for inventory with regard to receipts, issue for production and physical verification. Further, the internal control system for identification and allocation of overheads to inventory was also not adequate. These could potentially result in material misstatements in the ULB's trade payables, consumption, inventory and expense account balances.

-The ULB did not have an appropriate internal control system for fixed asset with regard to purchase, construction, transfer and physical verification. Further, the internal control system for identification and allocation of overheads to fixed asset was also not adequate. These could potentially result in material misstatements in the ULB's grants, payable to contractors, tax and other statutory dues, fixed assets, capital work in process and accumulated depreciation account balances.

A 'material weakness' is a deficiency, or a combination of deficiencies, in internal financial control over financial reporting, such that there is a reasonable possibility that a material misstatement of the ULB's annual or interim financial statements will not be prevented or detected on a timely basis.

In our opinion, because of the effects/possible effects of the material weaknesses described above on the achievement of the objectives of the control criteria, the ULB has not maintained adequate internal financial controls over financial reporting and such internal financial controls over financial reporting were not operating effectively as of March 31, 2023 based on the criteria established by the ULB.



महानगरपालिका अधिका...  
गालामण्डि, कलरा वार्ड  
सगोर (म.प्र.)



# ARPK & COMPANY

CHARTERED ACCOUNTANTS

FRN: 031308C

Galla Mandi Road, Near Varni Vachnalay, Katra Ward, Sagar 470001, M.P.

We have considered the material weaknesses identified and reported above in determining the nature, timing, and extent of audit tests applied in our audit of the March 31, 2023 financial statements of the ULB, and these material weaknesses do not affect our opinion on the financial statements of the ULB.

Date: 30/11/2023

For ARPK & Company  
Chartered Accountants



CA Anil Kumar Pratap Singh  
(Partner)  
MRN - 454103

महाराष्ट्र नगर प्रालिकम अधिकार.  
नगर परिषद छत्रगढ़  
जुलाई - २०२३ (स.प.)



# ARP & COMPANY

CHARTERED ACCOUNTANTS

FRN: 031308C

Galla Mandi Road, Near Varni Vachnalay, Katra Ward, Sagar 470001, M.P.

Annexure '2'

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

## 1. Audit of Revenue

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

We have verified the revenue from various sources which was recognized and entered in the books of account produced before us for verification. The revenue and there sources are categorised in the receipt & payment statement.

2) He is also responsible to check the revenue receipts from the counter files of receipt book and verify that the money receipt is duly deposited in respective bank account.

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

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

4) Delay beyond 2 working days shall be immediately brought to the notice of CMO. No such instances were noticed during the test check of entries conducted by us except the circumstances like public holidays, government or local holidays etc.

5) The entries in Cash book shall be verified.

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



मुख्य नगर न्यायिका अधिकायक  
नगर परिषद खजुगहो  
सगर - मध्य प्रदेश (म.प्र.)



# ARPK & COMPANY

CHARTERED ACCOUNTANTS

FRN: 031308C

Galla Mandi Road, Near Varni Vachnalay, Katra Ward, Sagor 470001, M.P.

- 6) The auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly targets any lapses in revenue recovery shall be a part of the report.

Details with respect to quarterly & monthly targets set for the FY 2022-23 & the revenue recovery against such targets were not made available to us. Hence, it was not possible for us to report the revenue recovery against the quarterly and monthly targets.

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

**In case of Property Tax-** Register does not contain important details such as since when dues are pending, interest charged on pending dues, legal action initiated against such pending dues. List of few pendency's of taxes from long time has been listed below:

Ward No.	Consumer Name	Sampali Kar		Samekit Kar		Education Cess		Urban Development Cess	
		Outstanding	Current	Outstanding	Current	Outstanding	Current	Outstanding	Current
07	Hotel Surya Lounge	33,629.00		150.00		1,663.00		6,654.00	
07	Hotel Jain perales	9,421.00		150.00		471.00		1,884.00	
07	Hotel Harmony	32,857.00	32,857.00	150.00	150.00	1,643.00	1,643.00	6,571.00	6,071.00

As informed by ULB that they do not have any outstanding against shop rent, and due to change in water tax charging regime, outstanding against water tax was also not provided.

- 7) The auditor shall verify the interest income from FDR's and verify that interest is duly and timely accounted for in cash book.

We have verified the interest income from FDR's and noticed that interest income is not recognised in books of accounts on accrual basis or on renewal basis. The same is recorded at the time of FDR maturity & received in bank account.

- 8) The case where, the investments are made on lesser interest rates shall be brought to the notice of the CMO.

The FDR's have been verified as provided to us & were in the possession of ULB. Detail of the same is provided in sub point 3 of point 4.



परम्य निवेश वित्तिका अधिकारः  
नगर परिषद खजुराहो  
म.प्र. राजमण्डल (म.प्र.)



# ARPK & COMPANY

CHARTERED ACCOUNTANTS

FRN: 031308C

Golla Mandi Road, Near Varni Vachnalay, Katra Ward, Sagar 470001, M.P.

## 2. Audit of Expenditure:

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

We have verified the expenditure under various heads which was recognized and entered in the books of account produced before us for verification.

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

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

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

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

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

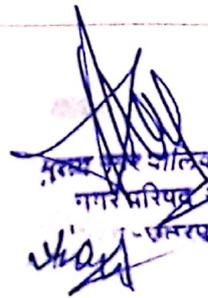
Details relating to deviation of expenditure, if any, of particular scheme is specified at sub point 4 of point 6.

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

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

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

We have verified the expenditure on test check basis and it was found that such expenditure were duly supported by financial and administrative sanctions accorded by competent authority. ULB follows the hierarchy of sanctioning and

  
मुख्य अर्थीका अधिकारी  
नगर परिषद खजुराहा  
खजुराहा - प्रखरपुर (म.प्र.)





# ARPK & COMPANY

CHARTERED ACCOUNTANTS

FRN: 031308C

Galla Mandi Road, Near Varni Vachnalay, Katra Ward, Sagar 470001, M.P.

approvals depending upon the nature of the transactions and financial limits as follows:

<b>(Recurring Expenses)</b>	Accounts officer and CMO can authorise the payments
Salary and administrative expenditure	
<b>(Non-Recurring, Capital &amp; Project Expenses)</b>	CMO and Chairman should authorize the payments
All other payments	

7) All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit. Non-compliance of audit paras shall be brought to the notice of CMO. No such instances were noticed during the test check of such entries conducted by us.

8) The auditor shall be responsible for verification of scheme wise/ project wise Utilization Certificate (UC's). UC's shall be tallied with the Receipt & Payment Account and creation of Fixed Asset. Utilization certificates of only CM adhosanrachna yojna has been provided for verification. The details were verified from receipt & payment statement and found in reconciliation.

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

9) He shall verify that all temporary advances of other than employees have been fully recovered. The details relating to temporary advances as produced before us are as follows:

Date	Name of person	Amount	Details of advance gives	Adjustment If any
18/02/2020	Nand Kishor Koundar	1,50,000/-	Matangeswar Abhishiek 2020 Arrangement	



*(Handwritten signature)*  
 मुख्य कार्यालय, जयपुर  
 नमो मित्र खजुराहो  
 जयपुर (म.प्र.)



# ARPK & COMPANY

CHARTERED ACCOUNTANTS

FRN: 031308C

Galla Mandi Road, Near Varni Vachnalay, Katra Ward, Sagar 470001, M.P.

03/03/2021	Har Govind Ghosh	1,80,000/-	Matangeswar Abhishiek 2021 Arrangement	No
24/02/2022	Har Govind Ghosh	2,00,000/-	Matangeswar Abhishiek 2022 Arrangement	No
15/12/2023	SHOBH RAJ SINGH	45000/-	CHAIRMAN-PARSHAD BHOPAL TRIP DEC 22	ADJUSTED 30/01/23
10/02/2023	SHOBH RAJ SINGH	250000/-	Matangeswar BARAAT 2023 Arrangement	No
10/02/2023	Kalyan Singh	2,00,000/-	Matangeswar Abhishiek 2023 Arrangement	No

The register was provided for verification, but it was not duly authorized by any office bearer. The heads were also unclear to which the amount were given or adjusted.

### 3. Audit of Book Keeping

- 1) The auditor is responsible for audit of the books of accounts as well as stores. As per the information and explanation provided to us by the management of the ULB and on perusal of books of accounts, it was noticed by us that the ULB has maintained necessary records as applicable and as prescribed under MP MAM.
- 2) He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to the Urban local Bodies. Any discrepancies shall be brought to the notices of CMO.  
The registers related to stores were prepared by the ULB and duly provided for verification.
- 3) The auditor shall verify advance register and see that all the advance to employees are timely recovered according to the condition of advance. All the case of non-recovery shall be specifically mentioned in audit report.  
The details relating to advances were provide at point 2(9) of this annexure. The cases of non-recovery or adjustment, if any, are specifically mentioned in the above table.
- 4) Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned. If bank reconciliation Statement are not prepared the auditor will help in the preparation of BRS's  
The bank account and cashbook balance at year end were in reconciliation except for one account SBI-2901. The details for differences were duly provided by the ULB as produced below:



*[Handwritten signature]*  
नमः शिवाय  
महाराष्ट्र (म.प्र.)



# ARPK & COMPANY

CHARTERED ACCOUNTANTS

FRN: 031308C

Galla Mandi Road, Near Varni Vachnalay, Kalra Ward, Sagar 470001, M.P.

S.No.	Bank Name	Bank Account No.	Closing Balance as per Cash book as on 31/03/2023	Closing Balance as per Pass book as on 31/03/2023
1	Jila Sahkari kendriya Bank Maryadit Khajuraho	652017035810	3,20,98,382.46	3,20,98,382.46
2	Jila Sahkari kendriya Bank Maryadit Khajuraho	652017035649	55,97,269.00	55,97,269.00
3	Jila Sahkari kendriya Bank Maryadit Khajuraho	652017035774	1,33,259.00	1,33,259.00
4	Canara Bank, Khajuraho	1186101002083	5,97,770.44	5,97,770.44
5	Kotak Mahindra Bank Baguata Chhatarpur	8811721541	27,24,513.67	27,24,513.67
6	Central Bank of India Chhatarpur	1532109109	4,06,682.00	4,06,682.00
7	State Bank of India Khajuraho	10312743041	86,53,875.94	86,53,875.94
8	State Bank of India Khajuraho	36959368070	1,45,82,196.22	1,45,82,196.22
9	State Bank of India Khajuraho	10312743052	14,55,873.76	14,55,873.76
10	State Bank of India Khajuraho	10312742967	5,24,236.96	5,24,236.96
11	State Bank of India Khajuraho	10312742901	10,98,42,350.00	10,98,94,629.05
<b>TOTAL</b>			<b>17,66,16,409.45</b>	<b>17,66,68,688.50</b>

## BRS SBI 2901

Cashbook balance

10,98,42,350.00

Add:

Chq. No.- 530404 DTD 12-09-13

5,000.00

Chq. No.- 993133 DTD 15-10-14

3,000.00

Chq. No.- 993195 DTD 02-01-15

5,000.00

Chq. No.- 081090 DTD 13-03-15

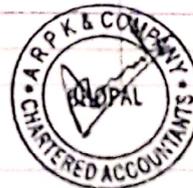
1,334.00

Chq. No.- 825589 DTD 16-02-17

3,000.00

Chq. No.- 825661 DTD 01-05-17

5,000.00



*[Handwritten signature]*  
नमो भगवते वासुदेवाय  
नमो भगवते वासुदेवाय  
नमो भगवते वासुदेवाय



# ARPK & COMPANY

CHARTERED ACCOUNTANTS

FRN: 031308C

Galla Mandi Road, Near Varni Vachnalay, Kalra Ward, Sagar 470001, M.P.

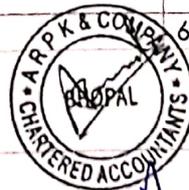
Chq. No.- 182845 DTD 31-08-17	5,000.00
Chq. No.- 182849 DTD 31-08-17	5,000.00
Chq. No.- 182853 DTD 31-08-17	5,000.00
Chq. No.- 182855 DTD 31-08-17	5,000.00
Chq. No.- 182861 DTD 31-08-17	5,000.00
Chq. No.- 182872 DTD 20-10-17	3,000.00
E-PAYMENT DTD 12-10-17	2.95
E-PAYMENT DTD 22-02-18	740
E-PAYMENT DTD 15-03-19	473.05
E-PAYMENT DTD 15-04-19	729.05
<b>TOTAL</b>	<b>52,279.05</b>
<b>Bank balance SBI 2901</b>	<b>10,98,94,629.05</b>

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

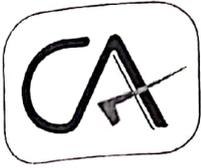
#### 4. Audit of FDR

- 1) The auditor is responsible for audit of all fixed deposits and term deposits. We have verified fixed deposits maintained by the ULB and provided to us for verification, the detail regarding the same is tabled below:-

S.NO.	BANK NAME	FDR NO.	VALUE	ROI	MATURITY DATE
1	JSKB	2761	25,45,079.00	6.00%	24/08/2025



प्रमुख प्रशासिका अधिकारी,  
नगर परिषद, छजुराहा  
म.प्र.



# ARPK & COMPANY

CHARTERED ACCOUNTANTS

FRN: 031308C

Galla Mandi Road, Near Varni Vachnalay, Kalra Ward, Sagar 470001, M.P.

2	JSKB	8425	16,42,708.00	6.75%	01/05/2023
3	JSKB	1143	19,16,980.00	6.00%	04/04/2023
4	JSKB	2750	29,15,674.00	6.00%	24/08/2025
5	JSKB	3338	50,00,000.00	6.00%	10/06/2023
6	JSKB	4042	20,59,052.00	6.75%	12/01/2024
7	JSKB	2749	24,39,208.00	6.75%	24/08/2023

2) It shall be ensured that proper record of FDR's are maintained and renewals are timely done.  
Physical copy & register as maintained by the ULB were furnished for verification.  
Renewals were verified from such FDR receipts.

3) The case where FDR'S / TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/ CMO.  
As per the explanation provided by the ULB FD's are kept at available competitive rates. There was not documents or information provided to us that can substantiate whether alternative investment opportunities were explored or not.

4) Interest earned on FDR/TDR Shall be verified from entries in the cash book.  
Interests on FDRs' are booked on receipt basis, as on the maturity and realization of invested amount is recorded in the cash book.

## 5. Audit of Tenders / Bids

1) The auditor is responsible for audit of all tenders / bids invited by the ULB.  
Tender related documents were provided to us on test check basis. On verification of produced documents we can conclude that procedure of tendering was followed by the ULB.

Bid were invited online where the tender amount exceeding Rs. One Lakh and for value less than one lakh, manual bids were asked.

2) He shall check whether competitive tendering procedures are followed for all bids.  
Tender related documents were provided to us on sampling basis, and except few minor irregularities we found them complete and appropriate. Competitive tendering procedures were followed for all bids.



भारत में प्रमाणित अधिकारी  
गणतंत्रिय: खजुराहो  
... - ... (म.प्र.)  
[Handwritten signature]



# ARPK & COMPANY

CHARTERED ACCOUNTANTS

FRN: 031308C

Galla Mandi Road, Near Varni Vachnalay, Kalra Ward, Sagar 470001, M.P.

- 3) He shall verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period. Tender related documents were provided on test check basis, and we have verified the receipts of tender fee / bid processing fee / performance guarantee etc. No major irregularities were found during our verification in the produced documents.
- 4) The bank guarantees, if received in lieu of bid processing fee / performance guarantee shall be verified from the issuing banks. No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the BG.
- 5) The conditions of BG shall also be verified; any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of CMO. No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions of BG.
- 6) The cases of extension of BG shall be brought to the notice of Commissioner / CMO. Proper guidance to extend the BC's shall also be given to ULB. No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions/extensions of BG.
- 7) The contract closure shall also be verified by the auditor. No contract closure documents were made available to us for verification.

## 6. Audit of Grants and Loans

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

Details of grant receipt and utilised as per accounting records are as follows:

S.No.	Grants	Received	Utilized	Closing Balance
1	Mulbhoat Suvidha	53,99,000.00	0	53,99,000.00
2	Rajya Vitt Ayog	47,49,000.00	0	47,49,000.00
3	Sadak Marmmat	38,92,000.00	0	38,92,000.00
4	KAYAKALP 1 <sup>st</sup> PHASE	62,00,000.00	0	62,00,000.00



*[Handwritten signature]*  
 ARPK & COMPANY  
 CHARTERED ACCOUNTANTS  
 Sagar, M.P.





# ARPK & COMPANY

CHARTERED ACCOUNTANTS

FRN: 031308C

Galla Mandi Road, Near Varni Vachnalay, Katra Ward, Sagar 470001, M.P.

5	15th Finance 2021-22 tied 2 <sup>nd</sup>	74,17,000.00	50,23,584.00	23,93,416.00
	15th Finance 2022-23 tied 1 <sup>st</sup>			
	15th Fin 2022-23 untied 1 <sup>st</sup>	76,79,000.00	0	76,79,000.00
		51,19,000.00	51,19,000.00	-
6	Vishesh Nidhi-G20 SUMMIT (2.83+0.60=3.43 Cr)	3,43,00,000.00	13,52,937.00	3,29,47,063.00
7	CM Urban ID Scheme 3 <sup>RD</sup> PHASE	34,63,040.00	18,83,372.00	15,79,668.00
8	TOURIST PLACE SPECIAL GRANT	1,00,00,000.00	74,37,250.00	25,62,750.00
9	PROSAHAN ANUDAAN	5,00,000.00	5,00,000.00	-
10	SAMEKIT ANUDAAN	4,55,000.00	4,55,000.00	-
11	LADLI BEHNA SCHEME	75,000.00	0	75,000.00
12	Sansad Nidhi (MP Fund)	5,00,000.00	0	5,00,000.00
13	Jan Sampark Nidhi	35,000.00	0	35,000.00
14	SAMBAL YOJNA	4,00,000.00	4,00,000.00	-
15	SBM GRANTS-PFMS PORTAL TRF	14,32,000.00	0	14,32,000.00
	<b>Total</b>	<b>9,16,15,040.00</b>	<b>2,21,71,143.00</b>	<b>6,94,43,897.00</b>

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

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

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

As per information provided by the ULB and according to our verification, ULB has accorded loan under adhosanrachna scheme. However, there was no document or information provided to verify whether the asset created out of the loan has generated the desired revenue or not. We cannot comment on the possible reasons for non-generation of revenue.



महानगरपालिका अधिकारः  
नगर परिषद सजुगहो  
सगर - मध्य प्रदेश



# ARPK & COMPANY

CHARTERED ACCOUNTANTS

FRN: 031308C

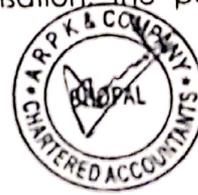
Galla Mandi Road, Near Varni Vachnalay, Katra Ward, Sagar 470001, M.P.

Details of repayment of loan were as follows:

Quarter	Interest Payment by ULB	Principal Payment by ULB	Total Payment
1	1,16,921.00	1,85,750.00	3,02,671.00
2	1,12,347.00	1,85,750.00	2,98,097.00
3	1,04,094.00	1,85,750.00	2,89,844.00
4	98,718.00	1,85,750.00	2,84,468.00
<b>Total</b>	<b>4,32,080.00</b>	<b>7,43,000.00</b>	<b>11,75,080.00</b>

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

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



*(Handwritten signature and stamp)*



# ARPK & COMPANY

CHARTERED ACCOUNTANTS

FRN: 031308C

Galla Mandi Road, Near Varni Vachnalay, Katra Ward, Sagar 470001, M.P.

## Non recovery of taxes

Urban Local Bodies (ULB) earns revenue from their own resources through taxes, rent, fees, issue of licenses etc. In test check of Nagar Parishad as of 31 March 2023 a sum of Rs 125.23 Lakhs (as shown in Table Below) plus Interest & Penalties were outstanding against the taxpayers, although the ULBs had powers under section 165 of Madhya Pradesh Municipalities Act, 1961 to approach a Magistrate to seek orders for recovery by distress and sale of any movable property of attachment and sale of immovable property belonging to defaulters, however they had not invoked these power to recover the outstanding taxes. Failure to invoke its powers resulted in non-recovery of outstanding taxes and resource crunch, leading to hindrance in development works.

### Non Recovery of dues

(Amount in Lakhs)

Sl. No.	Type of Tax	Due amount recoverable on 01/04/2022	Received From Previous Dues	Un-Recovered Due for More than a Year	Current Due	Current Received	Total Recovery	Un-Recovered due of Current Year	Total un-recovered amount
1	Sampatti Kar	82.25	33.28	48.97	69.26	42.65	75.93	26.61	75.58
2	Samekit Kar	14.77	2.77	12.01	7.46	0.84	3.61	6.61	18.62
3	Nagar Vikas Upkar	17.52	5.52	12.00	14.52	8.67	14.19	5.86	17.85
4	Siksha Upkar	4.02	1.59	2.43	3.46	2.20	3.80	1.25	3.68
5	Penalty	11.52	2.02	9.50	0.00	0.00	0.00	0.00	9.50
<b>Total</b>		<b>130.08</b>	<b>45.18</b>	<b>84.90</b>	<b>94.69</b>	<b>54.36</b>	<b>97.52</b>	<b>40.33</b>	<b>125.23</b>
<b>Total Un-Recovered amount</b>									<b>125.23</b>

The above amounts were taken from wasooli patrak prepared & produced before us by the revenue department of the ULB.

For ARPK & Company

Chartered Accountants



CA Anand Pratap Singh

(Partner)

MRN - 454103

Date: 30/11/2023

24 | Page

मुख्य नगरपालिका अधिकार.  
नगर परिषद छत्रगढी  
सगर, छत्रगढी (म.प्र.)



Scanned with OKEN Scanner

Name of ULB **Khajuraho Nagar Parishad**  
Name of Auditor **ARPK & Company**

Annexure C  
Amt in Lakhs

S.no.	Parameters	Description		% of growth	Observation in brief	Suggestions
		Receipt In (Rs.)				
	Audit of Revenue	2021-22	2022-23			
	Rajswa Kar wasoail					
1	Sampathi Kar	39.22	75.93	93.61	Collection % w.r.t. total dues is 50.12% which is Average Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
2	Samekit Kar	2.11	3.61	70.97	Collection % w.r.t. total dues is 16.24% which is Not upto the mark Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
3	Nagar Vikas Upkar	7.19	14.19	97.32	Collection % w.r.t. total dues is 44.28% which is Below Average Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
4	Siksha Upkar	2.01	3.80	89.44	Collection % w.r.t. total dues is 50.79% which is Average Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
	<b>Total</b>	<b>50.52</b>	<b>97.52</b>			

Note: The above amounts were taken from wasoail patrak prepared & produced before us by the revenue department of the ULB.



महेश्वर नगरपालिका सचिवालय  
नगर परिषद खजुराही  
वडा नं-१-सुन्दर (म.प.)

## Revised abstract sheet for reporting on audit paras

2022-23

## Income &amp; Expenditure Information

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

Revenue receipts						
Property Tax	Other tax revenue	Fees & user charges	Revenue from municipal property	Assigned revenue	Revenue grants, Contribution & Subsidies	Other Income
6	7	8	9	10	11	12
97,96,149.00	-	30,08,881.00	1,24,06,636.00	3,06,18,326.00	-	55,01,904.00

Capital receipts			Total Receipts
Capital receipts	State Finance Commission receipts	Other Grants	
13	14	15	16
-	2,02,15,000.00	47,49,000.00	6,66,51,040.00
			17
			15,29,46,936.00

Revenue Expenditure					Total Expenditure	
Establishment Expenditure	Administrative Expenditure	Operation & Maintenance	Interest & Finance Charges	Other Expenses	Loan repayment (Principle)	Other Capital Expenditure
18	19	20	21	22	23	24
3,35,93,387.00	46,20,215.28	1,43,40,636.80	4,32,080.00	-	7,43,000.00	8,25,22,553.83
						25
						13,62,51,872.91

Property tax includes samkeit kar, viaks upkar, &amp; viaks upkar

Auditor	ARPK & Company
FRN:	031308C
MIRN:	454103



महानगरपालिका अधिकारी  
सगर परिषद खजुराहो  
सगर-छतारपुर (म.प्र.)

**Nagar Parishad Khajuraho, M.P.**  
**Receipt and Payment Account**

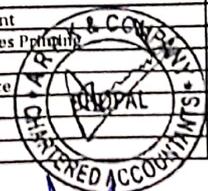
**For the period April, 2022 to March, 2023**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNTS
Opening Balance (Cash & Bank)	17,76,66,415.45		
<b>Revenue</b>		<b>Establishment- Salary, Wages, Allowances and Perquisites</b>	
Property Tax Current	45,19,649.00	Salary- Regular Employees	2,31,85,453.00
Property Tax Outstanding	29,57,394.00	Wages- Temporary Employees	71,17,257.00
Penalty/Surcharge	1,95,751.00	Arrears Amount	57,488.00
Consolidated (SAMEKIT KAR) Tax Current	69,480.00	Employee Uniform	1,20,710.00
Consolidated (SAMEKIT KAR) Tax Outstanding	2,72,473.00	NPS Employer Contribution	10,92,095.00
Education Cess Current	2,22,998.00	EPF Employer Contribution	6,84,172.00
Education Cess Outstanding	1,47,903.00	EPF Payment Administrative Charges	57,128.00
City Development Cess Current (NAGRIYA VIKASH UPKAR)	9,05,478.00	Earned Leave Encashments	9,94,693.00
City Development Cess Outstanding(NAGRIYA VIKASH UPKAR)	5,05,023.00	TA DA Expenses	98,391.00
		Councillors Maandaye	1,62,400.00
<b>User Charges, Fees &amp; Penalty</b>		NULM Employee Salary	23,600.00
Advertisement Board Fees	50,450.00		
Market Fees	1,20,530.00		
Parking Fees	5,68,500.00	<b>Operations &amp; Maintenance</b>	
Water Tax	69,725.00	Hearse Deisel	33,727.00
Bhawan Namantran Fees	57,804.00	Fire Brigade Deisel	1,59,118.00
Bhawan Anugya (Tower & Licence)	1,58,036.00	Fire Brigade Deisel Repair Maintalence	9,500.00
Development Fees	3,500.00	Tata Ace Deisel -Prachar Prasara Work Etc	33,932.00
Building Permission Fees ABpas	24,448.00	Sky Lift Vehicle Deisel -Street Light Work	1,57,741.00
		Sky Lift Vehicle Repair Maintalence -Street Light Work	5,445.00
Compounding Fees ABPAS	51,250.00	Electric Poles Maintalence Works	1,10,935.30
Water Harvesting ABPAS	52,000.00	Electric Material Led Repair Work	49,280.00
User Charges	1,27,308.00	Electric Material Purchase	3,40,545.56
Additional User Charges	6,34,500.00	Electricity Charges Street Lights	23,44,702.00
Septic Tank Cleaning Fees	21,000.00	Electricity Charges -Others	10,24,577.00
E-Tender Fees Online	9,29,000.00	Electricity Charges -Water Supply	8,16,517.00
Certificate Fees	16,215.00	Tractor Deisel -Water Supply	1,86,794.00
Marriage Certificate Fees	840.00	Motor Pump-Starter Repair Maintalence	89,812.84
Rti Fees	2,654.00	Water Works Repair Maintalence Material	37,064.50
Tiranga Distribution Fees	37,145.00	Water Tanker Repair	6,940.00
Penalty For Polythene Use	5,000.00	Tractor & Tanker Rent Water Supply	2,86,500.00
Tender Form Fees Offline	6,000.00	Bleaching Powder-Water Purification	49,560.00
Lakes Ponds Income	16,876.00	Nishulk Pyau Expenses	73,400.00
Mela Mahashivratri Fees	56,100.00	Tractors Deisel- Sanitation	3,96,037.00
<b>Rental income, Sales &amp; Hire charges</b>		Tractors Repair Maintalence- Sanitation	1,26,855.94
Shops And Other Property Rent	10,94,480.00	Aape Vehicle Deisel- Sanitation	13,466.00
Lease Rent	2,59,693.00	Aape Vehicle Repair Maintalence- Sanitation	6,217.00
Lease Transfer Fees	7,08,224.00	Tata Ace Vehicle Deisel- Sanitation	2,43,329.00
Shops Auction Premium	1,03,44,239.00	Tata Ace Vehicle Repair Maintalence- Sanitation	27,686.00
		Tata Intra Vehicle Deisel- Sanitation	7,33,764.00
<b>Other Receipts</b>		Tata Intra Vehicle Repair Maintalence- Sanitation	1,58,820.00
PFMS Payment Tds Collected	27,043.00	Jcb Machine Vehicle Deisel	2,47,852.00
Security Deposit	43,42,559.00	Jcb Machine Vehicle Repair Maintalence	3,685.00
Performance Gurantee	42,916.00	Fogging Machine Repair Maintalence	53,881.00
Contractors Withheld Amt	22,51,242.00	Suction Machine Repair Maintalence	7,880.00
Income Tax (Contractor)	16,67,484.00	Sanitation Material-Bleaching Phenyle Etc	6,02,933.00
Gst Tds (Contractor)	16,10,284.60	Jhadu Tokni-Oth Upkaran -Sanitation	1,77,960.00
Royalty Charges	26,69,555.00	Jcb Machine Rent -Sanitation Work	93,522.92
Labour Tax	7,37,171.72	Swach Sarvexchan 2021 Related -Sbm	3,84,043.90
Bill Form Fees	512.43	Corono Virus Prevention Related	2,20,540.40
EE Checking Deduction	50,798.00	Public Toilets Repair Maintalence	84,126.60
Core Cutting Fees Deduction	14,477.00	Tenching Ground Maintalence	2,23,369.20
General Provident Fund-Gpf	15,60,516.00	Indian Swachta League-Akamahotsav Prg 23	1,24,923.38
Family Benefit Fund Fbf	94,451.00	Vishesh Safai Abhiyaan Expenses	1,83,455.00
NPS	4,91,871.00	G 20 Summit Extra Veh. Deisel -Sanitation	1,46,402.00
Professional Tax Employee	1,15,236.00	Parks Repair Maintalence	1,91,627.00
Income Tax Employee	2,50,770.00	Plantation Works G20 Summit	11,40,770.00
Group Insurance -Safai Karmi	2,880.00	Parks Maintalence Contract Work	7,54,175.28
Lic Premium Sss	3,46,242.00	Lakes Cleaning-Maintalence G20 Summit	65,765.00
Excess Amt Deposit	2,851.00	Construction Material Testing Fees	72,216.00
Epf Deduction Tempory Employees	6,84,139.00	Staff Quarters Repair Maintalence	39,849.40
Advance Adjustment	90,536.00	Office Building Repair Maintalence	9,89,995.60
Income Tax TCS On Parking Fees	11,370.00	Misc Repair Maintalence Works	2,63,933.45
Gst Collected On Rental Properties	2,05,266.00	Roads Repair Maintalence Works	3,04,185.53
Other Misc Recovery	354.40	Stop Dam Repair Maintalence	86,899.10
Battery Scrap Value Deduction	3,000.00	Misc. Whitewashing Painting Work	3,54,379.90



मुख्य नगरपालिका अधिकारी  
नगर परिषद खजुराहो  
11/03/23 - 15/03/23 (म.प्र.)

Vehicles Repair Work Recovery	1,28,049.00		
Fixed Deposit Trf-Contra	69,16,980.00		
Pmay - Amt Return	1,50,000.00	<b>Capital Expenditure</b>	27,27,709.65
Amt Trf (One A/C To Another)Contra	13,00,00,000.00	New Electrification Works	3,82,497.00
Forfeited Amt	1,31,700.00	New Electric Glow Sign Boards	4,58,635.32
Interest Received From Bank (Savings & Fd)	55,01,904.00	New Street Lights Poles -Decoratives	81,455.56
		New Motor Pumps Starter Purchase	12,34,684.65
<b>Grants &amp; Assigned Revenues</b>		Trenching Ground Boundary Wall	4,96,800.06
Octrol-Chungl	2,80,81,055.00	Road Sweeper Machine Purchase	4,02,749.34
Stamp Duty -Mudrank Shulk	25,37,271.00	New Mobile Toilets Purchase	24,74,695.69
Mulbhoot Suyldha	53,99,000.00	Estp -Mrf Compost Plant Construction	3,33,198.72
Rajya Vitt Avog	47,49,000.00	New Sulab Sauchalya Machines Purchase	5,62,605.12
Sadak Marmmat	38,92,000.00	New Parks Development	1,70,150.04
Kayakalp 1St Phase	62,00,000.00	Parks Equipments Purchase	1,88,703.92
15Th Finance	2,02,15,000.00	New Fountain Fixing Construction Work	12,95,492.47
Vishesh Nidhi-G20 Summit	3,43,00,000.00	Office Building Construction	41,66,832.05
Cm Urban Id Scheme 3Rd Phase	34,63,040.00	Bus Stand Shops Construction	1,41,629.21
Tourist Place Special Grant	1,00,00,000.00	Culvert -Pullya Construction	13,83,057.32
Protsahan Anudaan	5,00,000.00	Chabutra Construction-Beautification	6,07,814.87
Samekit Anudaan	4,55,000.00	New Drains Construction	1,40,53,026.18
Ladli Behna Scheme	75,000.00	New Cc Roads Construction	1,81,84,933.94
Sansad Nidhi (Mp Fund)	5,00,000.00	New Bt Roads Construction	6,30,315.70
Jan Sampark Nidhi	35,000.00	New Pavers Block Fixing Work	49,53,070.01
Sambal Yojna	4,00,000.00	Cc Cum Pavers Work	75,23,642.16
Sbm Grants-Pfms Portal Trf	14,32,000.00	Muktidham Boundary Wall Construction	53,33,166.67
		Road Divider Grill Supply Fixing Work	3,00,644.16
		New Parking Area Development	19,06,906.87
		Cm Uld Scheme Phase 3( Cc Road )	65,84,985.51
		Cm Uld Scheme Phase 2( Roads & Drains )	35,87,096.56
		Squares Development Works	9,78,686.95
		Nala-Big Drain Construction	8,71,684.03
		Mela Ground Welcome Gates Construction	2,17,334.00
		Ac & Oth Equipments Chairman Chamber	1,26,889.62
		Computer Printers Laptop Purchase	34,902.48
		Biometrics Machine Purchase	1,26,558.00
		Furniture Fixtures	
		<b>Administration</b>	7,43,000.00
		Hudco Loan Prncipal Amt Payment	4,32,080.00
		Hudco Loan Interest Amt Payment	3,38,669.20
		Guests Entertainment Expenses	1,54,674.00
		Yoga Diwas Arrangements	1,01,265.92
		Har Ghar Tiranga Abhlyan Expenses	3,605.80
		Religious Festival Expenses-Navdurga	1,39,933.20
		Khajuraho Gaurav Diwas Expenses	31,592.00
		Film Festival Expenses	76,351.28
		National Festivals Celebration	8,18,847.50
		Mahashivratri Fare Arrangements	34,400.00
		Court Case Expenses	1,53,544.00
		Legal & Oth Consultancy Charges	15,000.00
		Website Maintalence Charges	91,317.00
		Telephone Broadband Internet Charges	6,636.00
		Postage Expenses	12,000.00
		Digital Signatures Dongle	20,000.00
		Audit Fees-Reports	1,63,754.00
		Stationary Material	
		Tenders Suchna Publication	5,45,137.00
		Sarwanik Suchna Publication	66,060.00
		Subhkamna Sandesh Publication	41,000.00
		Misc Govt Schemes Prg Arrangement	46,332.00
		Ac-Water Cooler Repair	46,804.00
		Dpr Fees	1,47,500.50
		Membership Fees -Sltop	20,000.00
		Vehicle Insurance Fees	2,81,602.00
		Photocopy Expenses	2,870.00
		Ro Machine Repair Maintalence	43,952.00
		Ceiling Fans -Cooler Repair	44,501.68
		Computer Printers Repair Maintalence	23,600.00
		Bank Charges	1,003.00
		Vehicle Rent Govt Works Tours	27,900.00
		Cmo Vehicle-Rent & Fuel Expenses	1,79,448.00
		Administrator-Chairman Vehicle Fuel Exp	47,596.00
		Misc Office Use Material	16,800.00
		Election Works Arrangement	6,02,032.20
		Govt Schemes Flex Brochures Printing	2,03,804.00
		Generator Diesel	33,825.00
		Day Care Center Maintalence	15,528.00
		Pmay Related Expenses	21,330.00
		<b>Other Payments</b>	



नियंत्रण अधिकारी  
नगर परिषद खजुराहो  
21/09/2023

