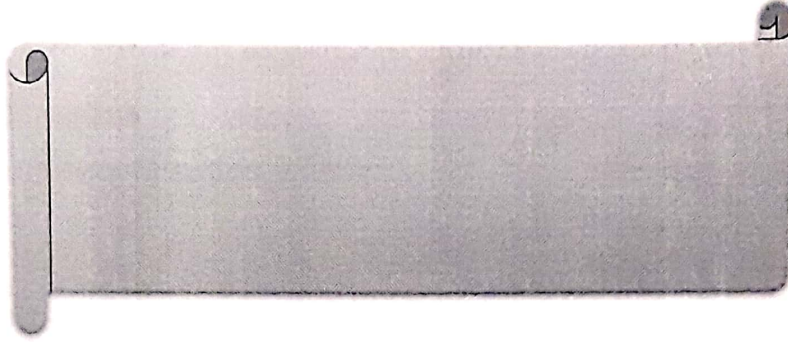


NAGAR PARISHAD KHAJURAHO

AUDIT REPORT FOR THE FINANCIAL YEAR 2022-23



AUDITORS:
ARPK & COMPANY, CHARTERED ACCOUNTANTS

मुख्य कार्यकारी अधिकारी
नगर पंचायत खजुराहो
1-सुन्दरपुर (म.प्र.)





ARPK & COMPANY

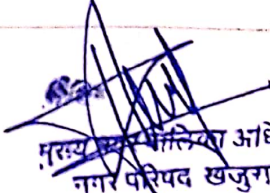
CHARTERED ACCOUNTANTS

FRN: 031308C

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

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



ARPK & 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

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ARPK & COMPANY

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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.



मुख्य नगर नगरपालिका अधिकारी,
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ARPK & COMPANY

CHARTERED ACCOUNTANTS

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Galla Mandi Road, Near Varni Vachnalay, Kalra 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 dealt 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

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नगर विकास समिति
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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**

S. no.	Parameters	Description	Observation in brief	Suggestions
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




 निदेश नगरपालिका अधिकारी,
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ARPK & COMPANY

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			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%	



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	b) Percentage of Capital expenditure wrt Total expenditure.		$\frac{8,25,22,553.83}{13,62,51,872.91}$ 60.57%	
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




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ARPK & COMPANY

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

Annexure '1'

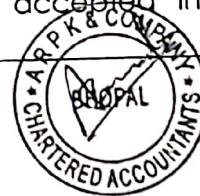
Report on Internal Financial Controls over Financial Reporting

1. Report on the Internal Financial Controls of the NAGAR PARISHAD KHAJURAHO ("the ULB")

We have audited the internal financial controls over financial reporting of ("the ULB") as of March 31, 2023 in conjunction with our audit of the financial statements of the ULB for the year ended on that date.

2. Management's Responsibility for Internal Financial Controls

The ULB's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the ULB. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to ULB's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required in accordance with the Municipal Corporation Act, 1961 including the Municipal Accounting Manual and accounting principles generally accepted in India applicable to the Urban Local Bodies.



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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.

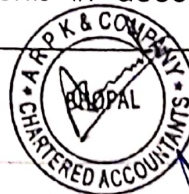
Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal 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



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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.



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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 Anand Pratap Singh
(Partner)
MRN - 454103

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नगर पालिका छत्रगढ़
मुख्य नगर प्रालिक अधिकार.
नगर पालिका छत्रगढ़



ARPK & COMPANY

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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.

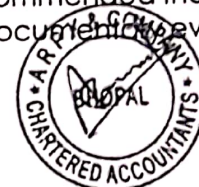
The counter foils or revenue receipts were made available to us for verification. It was informed to us that the revenue/tax collector/officer directly deposits the amount collected with main cashier at the cash counter, who in turn deposit this amount directly to the bank account. A register is being 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.



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- 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	Sampati 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.



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ARPK & COMPANY

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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

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

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

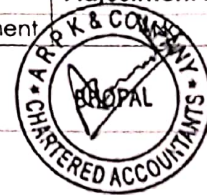
7) All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit. Non-compliance of audit paras shall be brought to the notice of CMO. No such instances were noticed during the test check of such entries conducted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



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ARPK & COMPANY

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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:



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Galla Mandi Road, Near Varni Vachnalay, Katra 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
TOTAL			17,66,16,409.45	17,66,68,688.50

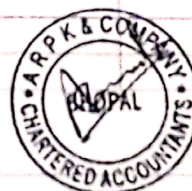
BRS SBI 2901

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



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ARPK & COMPANY

CHARTERED ACCOUNTANTS

FRN: 031308C

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

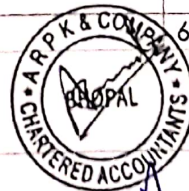
Chq. No.- 182845 DTD 31-08-17	5,000.00
Chq. No.- 182849 DTD 31-08-17	5,000.00
Chq. No.- 182853 DTD 31-08-17	5,000.00
Chq. No.- 182855 DTD 31-08-17	5,000.00
Chq. No.- 182861 DTD 31-08-17	5,000.00
Chq. No.- 182872 DTD 20-10-17	3,000.00
E-PAYMENT DTD 12-10-17	2.95
E-PAYMENT DTD 22-02-18	740
E-PAYMENT DTD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

- 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



[Signature]
 प्रमुख लेखाधिकारी
 नगर पालिका, छजुराहा
 रायसेन (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.



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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 st PHASE	62,00,000.00	0	62,00,000.00





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 nd 15th Finance 2022-23 tied 1 st 15th Fin 2022-23 untied 1 st	74,17,000.00	50,23,584.00	23,93,416.00
		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 RD 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
	Total	9,16,15,040.00	2,21,71,143.00	6,94,43,897.00

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.



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नगर परिषद सजुगहो
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ARPK & COMPANY

CHARTERED ACCOUNTANTS

FRN: 031308C

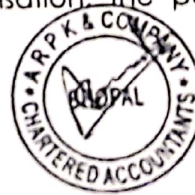
Galla Mandi Road, Near Varni Vachnalay, Katra Ward, Sagar 470001, M.P.

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
Total	4,32,080.00	7,43,000.00	11,75,080.00

- 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.



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THE CHARTERED ACCOUNTANTS
SAGAR



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
	Total	130.08	45.18	84.90	94.69	54.36	97.52	40.33	125.23
Total Un-Recovered amount									125.23

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

For ARPK & Company

Chartered Accountants



Date: 30/11/2023

CA Anand Pratap Singh

(Partner)

MRN - 454103

मुख्य नगरपालिका अधिकारी,
नगर परिषद छत्रगढ़ी
जिला - छत्रगढ़ी (म.प्र.)



Khajuraho Nagar Parishad
ARPK & Company

नाम: नामिका ज्ञानिका
नाम: वारिपद खजुराही
नाम: पञ्चरात्र (म. प्र.)

2022-23

Income & Expenditure Information

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

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

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

-	2,02,15,000.00	47,47,000.00	69,57,000.00				
Revenue Expenditure							
Establishment Expenditure	Administrative Expenditure	Operation & Maintenance	Interest & Finance Charges	Other Expenses	Loan repayment (Principle)	Other Capital Expenditure	Total Expenditure
18	19	20	21	22	23	24	25
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	13,62,51,872.91

3,35,93,387.00	48,20,413.25	Property tax includes samkeit kar, viaks upkar, & silksa upkar
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Auditor	ARPK & Company
FRN:	031308C
MRN:	454103



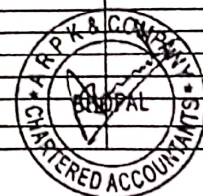
महानगरपालिका आधिकारिक
नगर परिषद खजुवाही
३३ म (म) नमस्तर

Nagar Parishad Khajuraho, M.P.

Receipt and Payment Account

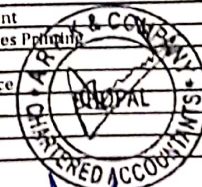
For the period April, 2022 to March, 2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNTS
Opening Balance (Cash & Bank)	17,76,66,415.45		
Revenue		Establishment- Salary, Wages, Allowances and Perquisites	
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
User Charges, Fees & Penalty		Councillors Maandaye	1,62,400.00
Advertisement Board Fees	50,450.00	NULM Employee Salary	23,600.00
Market Fees	1,20,530.00		
Parking Fees	5,68,500.00	Operations & Maintenance	
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 Prasasr Work Etc	33,932.00
Building Permission Fees ABpas	24,448.00	Sky Lift Vehicle Deisel -Street Light Work	1,57,741.00
Compounding Fees ABPAS	51,250.00	Sky Lift Vehicle Repair Maintalence -Street Light Work	5,445.00
Water Harvesting ABPAS	52,000.00	Electric Poles Maintalence Works	1,10,935.30
User Charges	1,27,308.00	Electric Material Led Repair Work	49,280.00
Additional User Charges	6,34,500.00	Electric Material Purchase	3,40,545.56
Septic Tank Cleaning Fees	21,000.00	Electricity Charges Street Lights	23,44,702.00
E-Tender Fees Online	9,29,000.00	Electricity Charges -Others	10,24,577.00
Certificate Fees	16,215.00	Electricity Charges -Water Supply	8,16,517.00
Marriage Certificate Fees	840.00	Tractor Deisel -Water Supply	1,86,794.00
Rti Fees	2,654.00	Motor Pump-Starter Repair Maintalence	89,812.84
Tiranga Distribution Fees	37,145.00	Water Works Repair Maintalence Material	37,064.50
Penalty For Polythene Use	5,000.00	Water Tanker Repair	6,940.00
Tender Form Fees Offline	6,000.00	Tractor & Tanker Rent Water Supply	2,86,500.00
Lakes Ponds Income	16,876.00	Bleaching Powder-Water Purification	49,560.00
Mela Mahashivratri Fees	56,100.00	Nishulk Pyau Expenses	73,400.00
Rental Income, Sales & Hire charges		Tractors Deisel- Sanitation	3,96,037.00
Shops And Other Property Rent	10,94,480.00	Tractors Repair Maintalence- Sanitation	1,26,855.94
Lease Rent	2,59,693.00	Aape Vehicle Deisel- Sanitation	13,466.00
Lease Transfer Fees	7,08,224.00	Aape Vehicle Repair Maintalence- Sanitation	6,217.00
Shops Auction Premium	1,03,44,239.00	Tata Ace Vehicle Deisel- Sanitation	2,43,329.00
		Tata Ace Vehicle Repair Maintalence- Sanitation	27,686.00
		Tata Intra Vehicle Deisel- Sanitation	7,33,764.00
Other Receipts		Tata Intra Vehicle Repair Maintalence- Sanitation	1,58,820.00
PFMS Payment Tds Collected	27,043.00	Icb Machine Vehicle Deisel	2,47,852.00
Security Deposit	43,42,559.00	Icb 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	Ihadu Tokni-Oth Upkaran -Sanitation	1,77,960.00
Royalty Charges	26,69,555.00	Icb 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
Profesional 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
२५/०३/२०२३

Vehicles Repair Work Recovery	1,28,049.00		
Fixed Deposit Trf-Contra	69,16,980.00	Capital Expenditure	27,27,709.65
Pmay - Amt Return	1,50,000.00	New Electrification Works	3,02,497.00
Amt Trf (One A/C To Another) Contra	13,00,00,000.00	New Electric Glow Sign Boards	4,58,635.32
Forfeited Amt	1,31,700.00	New Street Lights Poles -Decoratives	81,455.56
Interest Received From Bank (Savings & Fd)	55,01,904.00	New Motor Pumps Starter Purchase	12,34,684.65
		Trenching Ground Boundary Wall	4,96,800.06
Grants & Assigned Revenues		Road Sweeper Machine Purchase	4,02,749.34
Octroi-Chungl	2,80,81,055.00	New Mobile Toilets Purchase	24,74,695.69
Stamp Duty -Mudrank Shulk	25,37,271.00	Estop -Mrf Compost Plant Construction	3,33,198.72
Mulbhoat Suydha	53,99,000.00	New Sulab Sauchalya Machines Purchase	5,62,605.12
Rajya Vitt Avog	47,49,000.00	New Parks Development	1,70,150.04
Sadak Marmmat	38,92,000.00	Parks Equipments Purchase	1,88,703.92
Kayakalp 1St Phase	62,00,000.00	New Fountain Fixing Construction Work	12,95,492.47
15Th Finance	2,02,15,000.00	Office Building Construction	41,66,832.05
Vishesh Nidhi-G20 Summit	3,43,00,000.00	Bus Stand Shops Construction	1,41,629.21
Cm Urban Id Scheme 3Rd Phase	34,63,040.00	Culvert -Pullya Construction	13,83,057.32
Tourist Place Special Grant	1,00,00,000.00	Chabutra Construction-Beautification	6,07,814.87
Protsahan Anudaan	5,00,000.00	New Drains Construction	1,40,53,026.18
Samekit Anudaan	4,55,000.00	New Cc Roads Construction	1,81,84,933.94
Ladli Behna Scheme	75,000.00	New Bt Roads Construction	6,30,315.70
Sansad Nidhi (Mp Fund)	5,00,000.00	New Pavers Block Fixing Work	49,53,070.01
Jan Sampark Nidhi	35,000.00	Cc Cum Pavers Work	75,23,642.16
Sambal Yojna	4,00,000.00	Muktidham Boundary Wall Construction	53,33,166.67
Sbm Grants-Pfms Portal Trf	14,32,000.00	Road Divider Grill Supply Fixing Work	3,00,644.16
		New Parking Area Development	19,06,906.87
		Cm Uid Scheme Phase 3(Cc Road)	65,84,985.51
		Cm Uid 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	
		Administration	7,43,000.00
		Hudco Loan Principal 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 Abhyan 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 & Other Consultancy Charges	15,000.00
		Website Maintenance 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 Maintenance	43,952.00
		Ceiling Fans -Cooler Repair	44,501.68
		Computer Printers Repair Maintenance	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 Delsel	33,825.00
		Day Care Center Maintenance	15,528.00
		Pmay Related Expenses	21,330.00
		Other Payments	



नगरपालिका अधिकारी
नगर परिषद खजुगहो
२५/११/२०२३

		Temporary Advances	4,95,000.00
		Earnest Money Deposit Emd	20,000.00
		Performance Guraantee	89,986.00
		Security Deposit	26,49,967.00
		Contractors Withheld Amt	21,77,424.00
		Income Tax (Contractor)	17,23,523.00
		Gst Tds (Contractor)	16,55,063.00
		Royalty Charges	27,76,490.00
		Labour Tax	7,64,614.00
		Pfms Tds Payment	62,257.00
		Below Tender Less Amt Payment	59,270.00
		General Provident Fund-Gpf	15,60,516.00
		Nps Deduction	8,11,012.00
		Professional Tax Employee	1,14,754.00
		Income Tax Employee	2,50,770.00
		Lic Premium Sss	3,74,493.00
		Epf Deduction Tempory Employees	6,84,172.00
		Income Tax Tcs On Parking Fees	17,244.00
		Gst Collected On Rental Properties	1,90,240.00
		Excess Amt Deposit Return	2,847.00
		Fixed Deposit Trf -Contra	69,16,980.00
		Jan Sampark Nidhi Fund Trf	30,000.00
		Sambal Yojna Fund Trf	4,00,000.00
		Amount Transfer (One A/C To Another)Contra	13,00,00,000.00
Total Revenue	30,75,47,190.15	Total Expenses	29,00,78,494.91
		Closing Balance (Cash & Bank)	19,51,35,110.69
Grand Total	48,52,13,605.60		48,52,13,605.60

Chief Accounts Officer
Nagar Parishad Khajuraho

Chief Municipal Officer
Nagar Parishad Khajuraho



मुख्य सचिव नगर पालिका अधिकारी
नगर परिषद खजुराहो
महानगर - खजुराहो (म.प्र.)