

AUDIT REPORT

OF

MUNICIPAL COUNCIL KHIRKIYA

DISTRICT – HARDA

Year 2022-23



Auditor

Rahul Rawat & co.

Chartered Accountants

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AUDIT OBSERVATION
(अंकेक्षण अबलोकन)

INCOME & EXPENDITURE ACCOUNT
(आय व्यय खाता)

RECEIPT & PAYMENT ACCOUNT
(प्राप्ति भुगतान खाता)

BANK BALANCE SHEET & BRS
(बैंक समाधान पत्रक)

ABSTRACT SHEET



AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL KHIRKIYA, DISTRICT HARDA (M.P)** for the year ended 31st March 2023, which are in agreement with the books of account maintained by the said Municipal council. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above said concern so far as appears from our examination of books, subject to the comments given below :

1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.
3. In our opinion and to the best of our information and according to explanations given to us, they said accounts give a true and fair view in respect of Receipt & Payment Account for the year ending as on 31st March 2023.

For Rahul Rawat & Co.

Chartered Accountants



Rahul Rawat
(Partner)

FRN No. - 025933C

MUNICIPAL COUNCIL KHIRKIYA

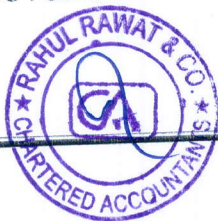
AUDIT OBSERVATIONS

Audit of Revenue

- We have audited the resources of revenue on the sample basis.
- Yes, we checked some Revenue receipts from the counter file of Receipt Book and verified that the money received is also deposited in respective Bank Account.
- CMO gives 2 Working days for the Deposition of Money to the Bank but at the time of auditing we found that there is no delay in the Revenue Receipt and also deposited to the Bank time to time.
- Cash Book has been verified with Receipts and payments vouchers & ROKARIYA receipts cash book.
- No, we have not seemed any Investment on lesser interest rate.

Audit of Expenditures

- We covered the Expenditures on the sample basis during the process of Audit.
- While checking Accountant Cash Book, the bills and vouchers given to us were correct according to books. No such irregularities were found during the audit of vouchers which need to be reported.
- No mistake was found in monthly balance of the Cash Book.
- We verified that Expenditures of Particular schemes were not over Budget and expended according to guidelines, directives, acts and rules issued by Government of India/ State Government.




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नगर पंचायत खिरकिया

- All the Expenses were under financial propriety and the Expenditure was according to the financial and administrative sanction accorded by the competent authority.
- In our view, no such cases occurred in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.

As per the ULB guideline, if the Fire Brigade going outside of Municipal area, there is some decided amount which has to be paid by the other MC is not taken by the ULB.

Audit of Book Keeping

- We have checked some of the books of records which were maintained and provided by the Municipal Council.
- Except Cash book, some registers/records have not been maintained properly. Some observations in respect of records of ULB are as follows -

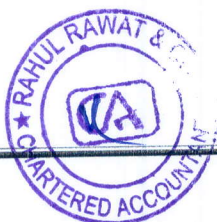
Accounts Department

Although records have been maintained properly but some observations were found. Observations about accounts department are as follows -

- SD & EMD registers were not maintained.
- Loan register was not found during the audit.

Store Department

During the examination of store records, we found that records were maintained properly and balances of items were brought forward properly from previous year. Some irregularities were found and rectified the audit.




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कमल नगरपालिका, कैलाली

Some observations are as follow -

- Diesel Register was not maintained separately from store records.
- Fixed Assets Register was not found during the audit.

Revenue Department

During the test check basis examination of revenue records, we found that proper records were maintained and balances of dues were brought forward from previous year properly. All the revenue collections were duly deposited during the year.

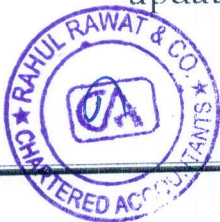
Sanitation Department

During the audit, we have found some records of sanitation department. Our observations are as follow-

- Registration cards of some vehicle were available during the audit and duly verified by us.
- Separate records should be kept for vehicle and light repairing.

Water Supply Department

- Separate record of repairing of motor pumps, hand pumps, pipe lines should be maintained. However, entries were made in the stock register.
- Record of chemical/bleaching powder usage should be updated regularly.



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Establishment Department

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

PWD Department

- Construction Register was not maintained by the ULB.
- Tender register was not maintained by the council.

Audit of FDRs

- While Auditing, we found that there was no any FDR made by the council during the year and.

Audit of Tenders

- During the audit we have observed some tender files on sample basis. However, on the basis of examination of note sheets attached with the vouchers and files, we found that proper tender process had been followed by the ULB.
- No Bank guarantee has been received.



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Audit of Grants & Loans

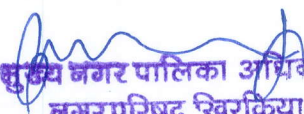
During the audit, we found some observations about grants are as follows -

- We examined all the grants received from the Central/State government and its utilization which were made available to us during the audit.
- During the Audit, we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital except that all grants have been used for the purpose for which grants have received.
- Council has repaid Rs. 3,76,294/- towards HUDCO loan installments and there was no overdue amount found for principal or interest.

For Rahul Rawat & CO.
Chartered Accountants



(Partner)


मुख्य नगर पालिका अधिकारी
नगर पंचायत खिरकिया

MUNICIPAL COUNCIL KHIRKIYA

District - Harda

INCOME & EXPENDITURE ACCOUNT

As On 31.03.2023

Head of Account	Schedule No.	Municipal Council Khirkiya		Head of Account	Schedule No.	Municipal Council Khirkiya	
		1-Apr-22 to 31-Mar-23	1-Apr-22 to 31-Mar-23			1-Apr-22 to 31-Mar-23	1-Apr-22 to 31-Mar-23
REVENUE EXPENDITURE			6,72,25,811.26	REVENUE RECEIPT			6,48,20,023.52
Administrative Expenses (प्रशासनिक व्यय)	IE-7	1,36,15,280.56		Assigned Revenues & Compensation	IE-1	2,87,43,209.00	
Establishment Expenses (स्थापना व्यय)	IE-8	3,85,90,682.00		Fees & User Charges (शुल्क / उपयोगिता प्रभार)	IE-2	47,85,909.22	
Operations & Maintenance (परिचालन / अनुरक्षण)	IE-9	1,49,24,566.70		Grants, Contribution for specific purposes		2,45,63,916.30	
Programme Expenses (कार्यक्रम व्यय)	IE-10	95,282.00		Rental Income from Municipal Properties	IE-3	10,81,951.00	
Interest & Finance Charges (ब्याज/वित्त प्रभार)	IE-11	3,96,023.87		Sale & Hire Charges (विक्रय / भाडा प्रभार)	IE-4	2,27,691.00	
Other Expenses (अन्य व्यय)	IE-12			Tax Revenue (करों से आय)	IE-5	51,72,979.00	
				Income from Investments (व्याज प्राप्ति)	IE-6	2,44,368.00	
				Other Income (अन्य आय)	IE-7		
				EXCESS EXPENDITURE OF OVER INCOME		24,05,787.74	24,05,788
			6,72,25,811.26				6,72,25,811.26
							0.00

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नगर पण्डित छिदरकिया

FOR RAHUL RAWAT & Co.

CHARTERED ACCOUNTANTS

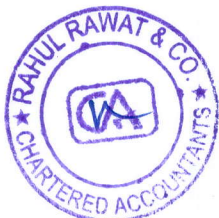


Schedule IE-1 : Assigned Revenues & Compensation

Particulars	Amount
Compensation-Octroi (चुंगी)	2,68,29,638
Compensation-Stamp Duties (मुद्रांक शुल्क)	19,13,571
Total : Assigned Revenues & Compensation	2,87,43,209.00

Schedule IE-2 : Fees & User Charges

Particulars	Amount
Animal Registration	2,675.00
Chemical Khali Shulk	600.00
Charges for NOC-Charges (आनापति प्रमाण पत्र)	1,07,695
Connection Charges-Water Supply (नल कनेक्शन)	2,44,248
Demand Nakal	1,100
Development Charges (विकास शुल्क)	3,94,056
Fee-Application (आवेदन शुल्क)	17,692
Fee-Birth & Death Registration (जन्म मृत्यु प्रमाण)	15,153
Fee-Copy of Certificate/Extract (प्रमाण पत्र शुल्क)	29,330
Fee- Marriage Registration (विवाह पंजीयन)	1,562
Licensing Fee (लाइसेंस फीस- सभी प्रकार)	3,230
Mutation Fee (नामांतरण शुल्क)	78,131
Other Fees	1,415
Other Income (अन्य आय)	28,00,522
Penalty & Fine-User Charges (अर्थदंड)	2,12,544
Permission Fee-Building Plan (भवन निर्माण अनुमति)	4,93,819
Photo Copy Shulk	6,210
Registration Fees	310
Road Cutting Charge (सड़क खुदाई चार्ज)	29,530
Sewa Kar Shulk	11,160
Solide Waste Managemnet	624
Transport Charge	31,465
User Charges-Septic Tank Cleaning (सेप्टिक टैंक सफ)	1,80,878
User Charges-Water Supply by Tanker (पानी टैंकर)	1,21,960
Total : Fees & User Charges	47,85,909.22




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 नगर पंचायत सिरकिया

Schedule IE-3 : Rental Income from Municipal Properties

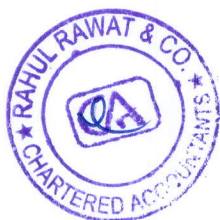
Particulars	Amount
Rent-Community Hall (सामुदायिक भवन किराया)	7,700
Rent-Market (बाजार बैठक)	6,99,527
Rent-Shopping Complex - Current (दुकान किराया चालू)	3,35,634
Shop Premium (दुकान नीलामी)	39,090
Total : Rental Income from Municipal Properties	10,81,951.00

Schedule IE-4 : Sale & Hire Charges

Particulars	Amount
Sale-Ration Card & Other forms(राशन कार्ड)	5,831
Sale-Tender (टेंडर से आय)	2,05,000
Sale-Others (विक्रय अन्य)	16,860
Total : Sale & Hire Charges	2,27,691.00

Schedule IE-5 : Tax Revenue

Particulars	Amount
Advertisement Tax - (विज्ञापन कर)	13,860
Education Cess - Current (शिक्षा उपकार - चालू)	128
Education Cess - O/s (शिक्षा उपकार बकाया)	4
Property Tax - Current (सम्पत्ति कर चालू)	33,04,792
Property Tax - O/s (सम्पत्ति कर बकाया)	10,164
Samekit Kar-Consolidated - Current(समेकित कर - चालू)	1,12,531
Samekit Kar-Consolidated - O/s (समेकित कर बकाया)	240
Surcharge Tax on Others (सरचार्ज)	10,137
Urban Development Cess CUrrent - नगरीय विकाश उपकार	495
Water Tax - Current (जल कर - चालू)	17,00,418
Water Tax - O/s (जल कर बकाया)	20,210
Total : Tax Revenue	51,72,979.00



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नगर पण्डित खिरकिया

Schedule IE-6 : Income from Investments

Particulars	Amount
Income from Investments (ब्याज प्राप्त)	2,44,368
Total : Income from Investments	2,44,368.00

Schedule IE-7 : Other Income

Particulars	Amount
Misc. Income	
Total : Other Income	-



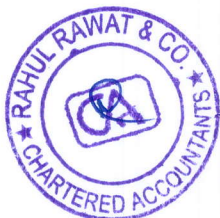

मुख्य नगर पालिका अधिकारी
बलनगण्डिबट खिरकिया

Schedule IE-07 : Administrative Expense

Particulars	Amount
Advertisement Expense (विज्ञापन व्यय)	1,60,837
Consultancy Fee & Charge (सलाहकार फीस)	1,97,100
Cultural Event Expense (कार्यक्रम व्यय)	6,53,512
Electrical store (विधुत सामग्री क्रय)	1,08,670
Electricity Expense (विधुत बिल)	86,48,453
Fuel, Petrol & Diesel-(डीजल व्यय)	31,33,917
Insurance-Vehicle (वाहन बीमा)	2,10,535
Digital Signature	7,850
Legal Expenses (कानूनी व्यय)	65,000
Newspapers (न्यूज़ पेपर बिल)	7,375
Office Expenses	1,80,986
Postage Expense (डाक व्यय)	2,500
Printing and Stationery (मुद्रांकन/लेखकान व्यय)	2,14,970
Web,Internet Expense (इंटरनेट व्यय)	23,576
Total : Administrative Expenses	1,36,15,280.56

Schedule IE-08 : Establishment Expenses

Particulars	Amount
Arrears Salary (बकाया वेतन)	9,600
Contribution-Family Pension (पेंशन)	2,15,588
G.P.F (जी पी एफ)	2,54,376
Leave Encashment (अवकाश नगदीकरण)	2,50,000
Salaries & Allowances-(वेतन स्थाई कर्मचारी)	1,49,49,384
Salaries & Allowances-(वेतन स्थाई विनियमित)	86,44,304
Wages-Temporary Staff (वेतन अस्थायी कर्मचारी)	1,42,67,430
Total : Establishment Expenses	3,85,90,682.00




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समग्र पण्डित खिरकिया

Schedule IE-9 : Operations & Maintenance

Particulars	Amount
Bulk Purchase-Stationery (लेखांकन सामग्री क्रय)	39,551
Hire Charges-Machinery (मशीन किराया)	4,44,901
Hire Charges-Vehicle (वाहन किराया)	1,21,556
Other Expenses - (अन्य व्यय)	55,54,453
R & M-Building Office (कार्यालय मरम्मत)	1,21,784
R & M-Concrete Road (सड़क मरम्मत)	1,24,277
R & M-Public Light Others (विधुत मरम्मत)	2,03,444
R & M-Other Office Equipment (कार्यालय उपकरण)	26,820
R & M-Vehicle (वाहन मरम्मत)	5,51,973
R & M-Waterways (जलप्रदाय मरम्मत)	1,82,510
R & M Infra Assets (अन्य मरम्मत)	15,41,922
R & M Machine	46,850
R & M-Motor Pump (मोटर पंप मरम्मत)	3,10,634
R & M-Open Drain (नाली मरम्मत)	1,23,872
Sanitation/Conservancy Material (सफाई सामग्री क्रय)	38,78,213
Water Ways Material (जल प्रदाय सामग्री क्रय)	16,51,808
Total : Operations & Maintenance	1,49,24,566.70




 मुख्य नगर पालिका अधिकारी
 नगर पंचायत सिरकिया

Schedule IE-10 : Programme Expenses

Particulars	Amount
Election Expenses	95,282
Total : Programme Expenses	95,282.00

Schedule IE-11 : Interest & Finance Charges

Particulars	Amount
Bank Charges (बैंक चार्ज)	19,730
Interest-Loan from HUDCO (हुडको ऋण)	3,76,294
Total : Interest & Finance Charges	3,96,023.87

Schedule IE-12 : Other Expenses

Particulars	Amount
Misc. Expenses	
Fund Transfer to जल संसाधन विभाग	
Sanchit Nidhi	-
Total : Other Expenses	-

FOR RAHUL RAWAT & Co.
CHARTERED ACCOUNTANTS



(Signature)

**मुख्य नगर पालिका अधिकारी
नगरपंचायत खिरकिया**

MUNICIPAL COUNCIL KHIRKIYA

District - Harda

RECEIPT & PAYMENT ACCOUNT

As On 31.03.2023

Head of Account	Municipal Council Khirkiya 1-Apr-22 to 31-Mar-23		Schedule No.	Head of Account	Municipal Council Khirkiya 1-Apr-22 to 31-Mar-23		Schedule No.	Municipal Council Khirkiya 1-Apr-22 to 31-Mar-23	
Opening Balance				REVENUE / CAPITAL EXPENDITURE	2,34,05,602.31		RP-10	1,36,15,280.56	7,72,74,578.13
Cash Balance				Administrative Expenses (प्रशासनिक व्यय)			RP-11	57,15,586.00	
Bank Balance				Capital Work-in-Progress (कार्य प्रगति पर)	2,34,05,602.31		RP-12	1,72,707.00	
REVENUE/CAPITAL RECEIPT				Deposit Paid - (भुगतान निधि)			RP-13	3,85,90,682.00	
Assigned Revenues & Compensation			RP-1	Establishment Expenses (स्थापना व्यय)	8,75,34,407.80		RP-14	29,25,415.00	
Deposits Received - (प्राप्त निधि)			RP-2	Fixed Assets (अचल संपत्ति)	2,87,43,209.00		RP-15	1,49,24,566.70	
Fees & User Charges (शुल्क / उपभोक्ता प्रभार)			RP-3	Operations & Maintenance (परिचालन / अनुरक्षण)	40,000.00		RP-16	4,13,278.00	
Grants, Contribution for specific purposes			RP-4	Recoveries payable - Expenses (वसूली देयक)	47,85,909.22		RP-17	95,282.00	
Rental Income from Municipal Properties			RP-5	Programme Expenses - (कार्यक्रम व्यय)	4,72,38,300.58		RP-18	3,96,023.87	
Sale & Hire Charges (विक्रय / भाड़ा प्रभार)			RP-6	Interest & Finance Charges (ब्याज/वित्त प्रभार)	10,81,951.00		RP-19	4,20,779.00	
Tax Revenue (करों से आय)			RP-7	Scheme Expenses (योजना व्यय)	2,27,691.00			4,978.00	
Income from Investments (ब्याज प्राप्त)			RP-8	Totalling Mistakes	51,72,979.00				
Other Income (अन्य आय)			RP-9		2,44,368.00				
				Closing Balance					3,36,65,431.98
				Cash Balance					
				Bank Balance					
					11,09,40,010.11				11,09,40,010.11

FOR RAHUL RAWAT & Co.
CHARTERED ACCOUNTANTS

मुख्य नगरपालिका अधिकारी
नगर पण्डित खिरकिया



(Partner)

MUNICIPAL COUNCIL KHIRKIYA

Schedule RP-1 : Assigned Revenues & Compensation

Particulars	Amount
Compensation-Octroi (चुंगी)	2,68,29,638
Compensation-Stamp Duties (मुद्रांक शुल्क)	19,13,571
Total : Assigned Revenues & Compensation	2,87,43,209.00

Schedule RP-2 : Deposits Received

Particulars	Amount
Earnest Money Deposit (अमानत प्राप्त)	40,000
Total : Deposits Received	40,000.00




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नगर पंचायत खिरकीया

Schedule RP-3 : Fees & User Charges

Particulars	Amount
Animal Registration	2,675.00
Camical Khali Shulk	600.00
Charges for NOC-Charges (आनापति प्रमाण पत्र)	1,07,695
Connection Charges-Water Supply (नल कनेक्शन)	2,44,248
Demand Nakal	1,100
Development Charges (विकास शुल्क)	3,94,056
Fee-Application (आवेदन शुल्क)	17,692
Fee-Birth & Death Registration (जन्म मृत्यु प्रमाण)	15,153
Fee-Copy of Certificate/Extract (प्रमाण पत्र शुल्क)	29,330
Fee- Marriage Registration (विवाह पंजीयन)	1,562
Licensing Fee (लाइसेंस फीस- सभी प्रकार)	3,230
Mutation Fee (नामांतरण शुल्क)	78,131
Other Fees	1,415
Other Income (अन्य आय)	28,00,522
Penalty & Fine-User Charges (अर्थदंड)	2,12,544
Permission Fee-Building Plan (भवन निर्माण अनुमति)	4,93,819
Photo Copy Shulk	6,210
Registration Fees	310
Road Cutting Charge (सड़क खुदाई चार्ज)	29,530
Sewa Kar Shulk	11,160
Solide Waste Managemnet	624
Transport Charge	31,465
User Charges-Septic Tank Cleaning (सेप्टिक टैंक सफ)	1,80,878
User Charges-Water Supply by Tanker (पानी टैंकर)	1,21,960
Total : Fees & User Charges	47,85,909.22



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बलनपिछद खिरकिया

Schedule RP-4 : Grants,Contribution for specific purposes

Particulars	Amount
Grant GoI - 15th Finance (15 वित्त आयोग)	1,30,76,000
Grant GoMP - MLA LAD Fund (विधायक निधि)	5,00,000
Grant GoMP- Mulbhoot (मूलभूत सुविधा)	51,76,000
Grant GoMP- Other Grant (अन्य अनुदान)	1,82,46,705
Grant GoMP- Road Development (सड़क मरम्मत)	36,14,000
Grant GoMP- आदिवासी जनकल्याण योजना	21,93,596
Grant GoMP- State Finance Commission (राज्य वित्त)	44,32,000
Total : Grants,Contribution for specific purposes	4,72,38,300.58

Schedule RP-5 : Rental Income from Municipal Properties

Particulars	Amount
Rent-Community Hall (सामुदायिक भवन किराया)	7,700
Rent-Market (बाजार बैठक)	6,99,527
Rent-Shopping Complex - Current (दुकान किराया चालू)	3,35,634
Shop Premium (दुकान नीलामी)	39,090
Total : Rental Income from Municipal Properties	10,81,951.00




मुख्य नगर पालिका अधिकारी
नगर पंचायत खिरकिया

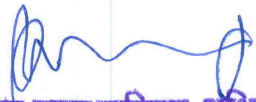
Schedule RP-6 : Sale & Hire Charges

Particulars	Amount
Sale-Ration Card & Other forms(राशन कार्ड)	5,831
Sale-Tender (टेंडर से आय)	2,05,000
Sale-Others (विक्रय अन्य)	16,860
Total : Sale & Hire Charges	2,27,691.00

Schedule RP-7 : Tax Revenue

Particulars	Amount
Advertisement Tax - (विज्ञापन कर)	13,860
Education Cess - Current (शिक्षा उपकार - चालू)	128
Education Cess - O/s (शिक्षा उपकार बकाया)	4
Property Tax - Current (सम्पति कर चालू)	33,04,792
Property Tax - O/s (सम्पति कर बकाया)	10,164
Samekit Kar-Consolidated - Current(समेकित कर - चालू)	1,12,531
Samekit Kar-Consolidated - O/s (समेकित कर बकाया)	240
Surcharge Tax on Others (सरचार्ज)	10,137
Urban Development Cess CCurrent - नगरीय विकाश उपकार	495
Water Tax - Current (जल कर - चालू)	17,00,418
Water Tax - O/s (जल कर बकाया)	20,210
Total : Tax Revenue	51,72,979.00




 मुख्य नगर पालिका अधिकारी
 नगरपंचायत खिरकिया

Schedule RP-8 : Income from Investments

Particulars	Amount
Income from Investments (व्याज प्राप्त)	2,44,368
Total : Income from Investments	2,44,368.00

Schedule RP-9 : Other Income

Particulars	Amount
Misc. Income	
Total : Other Income	-

FOR RAHUL RAWAT & Co.
CHARTERED ACCOUNTANTS



मुख्य नगर पालिका अधिकारी
नगर पंचायत खिरकिया

MUNICIPAL COUNCIL KHIRKIYA

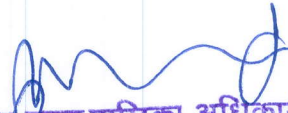
Schedule RP-10 : Administration Expenses

Particulars	Amount
Advertisement Expense (विज्ञापन व्यय)	1,60,837
Consultancy Fee & Charge (सलाहकार फीस)	1,97,100
Cultural Event Expense (कार्यक्रम व्यय)	6,53,512
Electrical store (विधुत सामग्री क्रय)	1,08,670
Electricity Expense (विधुत बिल)	86,48,453
Fuel, Petrol & Diesel-(डीजल व्यय)	31,33,917
Insurance-Vehicle (वाहन बीमा)	2,10,535
Digital Signature	7,850
Legal Expenses (कानूनी व्यय)	65,000
Newspapers (न्यूज़ पेपर बिल)	7,375
Office Expenses	1,80,986
Postage Expense (डाक व्यय)	2,500
Printing and Stationery (मुद्रांकन/लेखकान व्यय)	2,14,970
Web,Internet Expense (इंटरनेट व्यय)	23,576
Total : Administrative Expenses	1,36,15,280.56

Schedule RP-11 : Capital Work-in-Progress

Particulars	Amount
Construction - Roads & Bridges-Concrete Road	16,76,006
Construction- Teen Shed (टिन शेड)	7,02,148
Construction- Pipe Line Works	33,37,432
Total : Capital Work-in-Progress	57,15,586.00




 मुख्य जगर पालिका अधिकारी
 नगर पंचायत खिरकिया

Schedule RP-12 : Deposit Paid

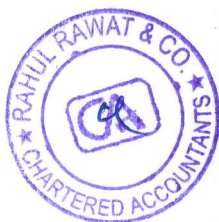
Particulars	Amount
Return - Earnest Money Deposit (अमानत वापसी)	1,72,707
Total : Deposit Paid	1,72,707.00

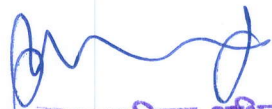
Schedule RP-13 : Establishment Expenses

Particulars	Amount
Arrears Salary (बकाया वेतन)	9,600
Contribution-Family Pension (पेंशन)	2,15,588
G.P.F (जी पी एफ)	2,54,376
Leave Encashment (अवकाश नगदीकरण)	2,50,000
Salaries & Allowances-(वेतन स्थाई कर्मचारी)	1,49,49,384
Salaries & Allowances-(वेतन स्थाई विनियमित)	86,44,304
Wages-Temporary Staff (वेतन अस्थायी कर्मचारी)	1,42,67,430
Total : Establishment Expenses	3,85,90,682.00

Schedule RP-14 : Fixed Assets

Particulars	Amount
AC	1,14,944
CC TV system (सी.सी टीवी क्रय)	4,30,029
Furniture & Fixtures-Other (फर्नीचर क्रय)	36,800
Moter Pump - मोटर क्रय	46,550
Office & Other Equipments (कार्यालय उपकरण क्रय)	2,600
Vehicle-Others (वाहन क्रय)	22,94,492
Total : Fixed Assets	29,25,415.00

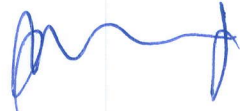



 मुख्य नगर पालिका अधिकारी
 नगर पण्डित खिरकिया

Schedule RP-15 : Operations & Maintenance

Particulars	Amount
Bulk Purchase-Stationery (लेखांकन सामग्री क्रय)	39,551
Hire Charges-Machinery (मशीन किराया)	4,44,901
Hire Charges-Vehicle (वाहन किराया)	1,21,556
Other Expenses - (अन्य व्यय)	55,54,453
R & M-Building Office (कार्यालय मरम्मत)	1,21,784
R & M-Concrete Road (सड़क मरम्मत)	1,24,277
R & M-Public Light Others (विधुत मरम्मत)	2,03,444
R & M-Other Office Equipment (कार्यालय उपकरण)	26,820
R & M-Vehicle (वाहन मरम्मत)	5,51,973
R & M-Waterways (जलप्रदाय मरम्मत)	1,82,510
R & M Infra Assets (अन्य मरम्मत)	15,41,922
R & M Machine	46,850
R & M-Motor Pump (मोटर पंप मरम्मत)	3,10,634
R & M-Open Drain (नाली मरम्मत)	1,23,872
Sanitation/Conservancy Material (सफाई सामग्री क्रय)	38,78,213
Water Ways Material (जल प्रदाय सामग्री क्रय)	16,51,808
Total : Operations & Maintenance	1,49,24,566.70




 मुख्य नगर पालिका अधिकारी
 नगरपालिका कार्यालय

Schedule RP-16 : Recoveries payable - Expenses

Particulars	Amount
Duties / Taxes - Expenses (कर भुगतान)	4,13,278
Total : Recoveries payable - Expenses	4,13,278.00

Schedule RP-17 : Programme Expenses

Particulars	Amount
Election Expenses	95,282
Total : Programme Expenses	95,282.00

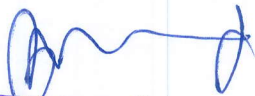
Schedule RP-18 : Interest & Finance Charges

Particulars	Amount
Bank Charges (बैंक चार्ज)	19,730
Interest-Loan from HUDCO (हुडको ऋण)	3,76,294
Total : Interest & Finance Charges	3,96,023.87

Schedule RP-19 : Eschem Expenses

Particulars	Amount
Scheme Expenses-Swachhata Sarvekshan	1,50,779
Scheme Expenses - अनुगह सहायता	2,00,000
Scheme Expenses - अन्त्योस्थी सहायता	70,000
Total : Other Expenses	4,20,779.00

FOR RAHUL RAWAT & Co.
CHARTERED ACCOUNTANTS


मुख्य नगर पालिका अधिकारी
नगर पंचायत अरकिया


(Partner)

MUNICIPAL COUNCIL KHIRKIYA

DIST- HARDA

BANK BALANCE SHEET

01-April-22 To 31-March-23

S. No.	Bank Name	Account Number	Pass Book		Cash Book		Opening Diffirance	Closing Diffirance
			Opening Balance	Closing Balance	Opening Balance	Closing Balance		
1	State Bank Of India	11261728702	58,64,584.47	1,49,10,505.31	58,64,584.47	1,49,10,505.31	-	-
2	Central Bank Of India	3336529500	21,14,961.58	61,63,719.29	2,12,479.00	66,15,358.29	19,02,482.58	(4,51,639.00)
3	HDFC Bank	50100039643261	62,272.00	27,60,258.00	62,272.00	27,60,258.00	-	-
4	HDFC Bank	501000384436385	8,828.30	1,92,017.30	8,828.30	1,92,017.30	-	-
5	IDFC Bank	10084355554	17,93,371.00	5,58,120.54	19,34,668.00	5,58,120.54	(1,41,297.00)	-
6	Axix Bank	917020021236780	2,38,225.00	3,33,967.00	2,38,225.00	3,33,967.00	-	-
7	State Bank Of India	2948	65,18,295.00	74,17,939.50	65,18,295.00	74,17,939.50	-	-
8	Bank Of India	00176	70,603.21	72,590.21	70,603.21	72,590.21	-	-
9	Bank Of India	1252	2,95,510.44	3,04,057.44	2,95,510.44	3,04,057.44	-	-
10	Canara Bank	2390	14,148.50	14,563.50	39,91,055.50	14,563.50	(39,76,907.00)	-
11	Canara Bank	3299	37,38,223.00	-	37,38,223.00	-	-	-
12	Bank Of Baroda	00081	18,693.21	18,014.71	18,693.21	18,014.71	-	-
13	JSK Bank	5476	4,49,640.00	4,65,515.00	4,49,640.00	4,65,515.00	-	-
14	CMPG Bank	1800	2,525.18	2,525.18	2,525.18	2,525.18	-	-
Total Amount			2,11,89,880.89	3,32,13,792.98	2,34,05,602.31	3,36,65,431.98	(22,15,721.42)	(4,51,639.00)



लेखापाल

नगर परिषद् खिरकिया

जिला हरदा

मुख्य नगर पालिका अधिकारी

नगर परिषद् खिरकिया

जिला हरदा

MUNICIPAL COUNCIL KHIRKIYA

DIST- HARDA

ACCOUNT NO. - 3336529500

BANK NAME - Central Bank Of India

01-April-22 To 31-March-23

Closing As Per Passbook			61,63,719.29
Amount Received In Cashbook But Not In Passbook वह राशी जो केश बुक में प्राप्त है किन्तु बैंक में नहीं है	Date	Amount	6,00,001.00
	31.03.2023	6,00,001.00	
		6,00,001.00	
Amount paid In cashbook but in passbook वह राशी जो केश बुक से भुगतान हो गयी है किन्तु बैंक में नहीं है	Date	Amount	(1,48,362.00)
	09.03.2023	8,995.00	
	17.03.2023	1,900.00	
	29.03.2023	13,750.00	
	31.03.2023	9,000.00	
	31.03.2023	32,490.00	
	31.03.2023	3,900.00	
	31.03.2023	15,202.00	
	31.03.2023	775.00	
	31.03.2023	1,000.00	
	31.03.2023	520.00	
	31.03.2023	2,684.00	
	31.03.2023	58,146.00	
		1,48,362.00	
Closing As Per Cashbook			66,15,358.29
			66,15,358.29



मुख्य नगर पालिका अधिकारी
नगर पंचायत खिरकिया

Sr No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	Some bills and vouchers were found with irregularities regarding necessary aspects.	During the audit, some bills and vouchers were found with irregularities such as date, signatures etc. which were suggested for rectification and for paying attention in future in this regard.	Council should obtain proper bills and should maintain vouchers properly with all regards.
3	Audit of Book Keeping	We checked the books of accounts which maintained and made available for us during the audit by the Municipal Council.	All departments had some issues in regard of book keeping. [For more details Refer Observation sheet]	Council should maintain proper books of records for all departments.
4	Audit of FDRs	While Auditing, we have been informed that there were 14 FDRs all as per previous years, but we have not found the Bank receipts at the time of audit.	FDR register was not maintained by the council.	Proper Register should be maintained & Interest on FDRs should be recorded in cashbook timely.
5	Audit of Tenders / Bids	1. We examined Tenders/bids documents on the basis of note sheets attached with the vouchers and some files which were made available for us during the audit. 2. Tenders which were found during the audit have followed proper tendering procedures.	As per our observation, ULB has followed proper tender process.	Proper Files/Records should be maintained for Tenders & Bids and proper process should be kept followed.



मुख्य सचिव
नगरपालिका कार्यालय
चक्रवर्तिनगर, काठमाडौं

6	Audit of Grants & Loans	Refer the "Audit of Grants & Loans" head of audit observation sheet	During Audit we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital. Except that all grants have been used for the purposes for which grants have been received.	Grants Register must be Prepared as per ULB approved format.
7	Incidences relating to diversion of fund from Capital receipts/ grants / Loans to Revenue Nature Expenditure and from one scheme / Project to another	No Such diversion of fund We didn't found any incidences relating to diversion of funds from Capital receipts\Grants\Loans to Revenue Nature Expenditure and from one scheme to another scheme.	No Such Observation Found	There Should be proper bifurcation of capital and revenue nature receipts and expenditure.
a.	Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.	386.37%	The Total revenue expenses are very high in comparison of Income	So council should make more efforts to meet out the Expenditure form its Revenue Receipts.
b	Percentage of Capital Expenditure with respect to total Expenditure	13.22%	The capital expenditures are very low in comparison of Total expenditures.	Council should make policies to increase the percentage of capital expenditures so that council can have more valuable assets.
8	Whether all the temporary advances have been fully recovered or not.	No any advances have been given during the year.	No observations	No comments
9	Whether bank reconciliation statement is being regularly prepared	Yes, Bank Reconciliation Statements were prepared on monthly basis.	No observations	Proper File should be maintained on monthly basis for keeping such BRSs.

Date :
Place : Bhopal

For RAHUL RAWAT & CO.
Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर पंचायत बिरकिया

RAHUL RAWAT & CO. ★
Chartered Accountants
(Partners)

Sr. No.	Division	District	ULB Name	ULB Type	REVENUE RECEIPTS						
					PROPERTY TAX	OTHER TAX REVENUE	FEE & USER CHARGES	REVENUE FROM MUNICIPAL PROPERTY	ASSIGNED REVENUE	REVENUE GRANTS, CONTRIBUTION & SUBSIDIES	OTHER INCOME
1	2	3	4	5	6	7	8	9	10	11	12
1	Narnadapuram	Hard	Kurkiya	Municipality	3314956	1858023	4785909.22	1081951	28743209	0	472059

CAPITAL RECEIPTS				TOTAL RECEIPTS	REVENUE EXPENDITURE					TOTAL EXPENDITURE	
CAPITAL RECEIPTS	CENTRAL FINANCE COMMISSION RECEIPTS	STATE FINANCE COMMISSION RECEIPTS	OTHER GRANTS	ESTABLISHMENT EXPENSES	ADMINISTRATIVE EXPENSES	OPERATION & MAINTENANCE CHARGES	INTEREST & FINANCE CHARGES	OTHER EXPENSES	LOAN REPAYMENT (PRINCIPAL)	OTHER CAPITAL EXPENDITURE	TOTAL
13	14	15	16	18	19	20	21	22	23	24	25
0	13076000	4432000	29730300.6	38590682	13615280.56	14924566.7	396023.87	593486	396023	8641001	77157063.1

For Rahul Rawat & CO.
Chartered Accountants

