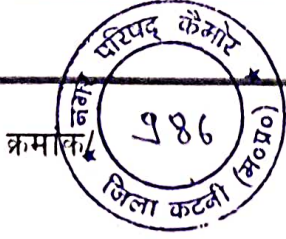


कार्यालय नगर परिषद कैमोर जिला-कटनी (म.प्र.)

E-mail-cmokemore@mpurban.gov.in



क्रमांक/ १४६ /लेखा /न.परि./ 2024

कैमोर दिनांक --12/03/24

प्रति,

अपर आयुक्त (लेखा)
नगरीय प्रशासन एवं विकास
म.प्र.भोपाल

विषय :- नगरीय निकायों के CA द्वारा संपरीक्षित वित्तीय लेखे वर्ष 2022-23 प्रेषित करने के संबंध में कारण बताओ सूचना पत्र
संदर्भ:- संचालनालय नगरीय प्रशासन एवं विकास म.प्र.भोपाल का पत्र क्रमांक 4540 भोपाल दिनांक 06/03/2024।

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विषयांकित संदर्भ में लेख है नगरीय निकायों के CA द्वारा संपरीक्षित वित्तीय लेखे वर्ष 2022-23 का कार्य कराया जाकर 15वें वित्त आयोग की CITY FINANCE PORTAL पर अपलोड कराया जा चुका है।

उक्त अवधि के CA ऑडिट रिपोर्ट की साफ्टकापी एवं हार्डकापी संलग्न कर सादर प्रस्तुत है।

संलग्न :- उपरोक्तानुसार।

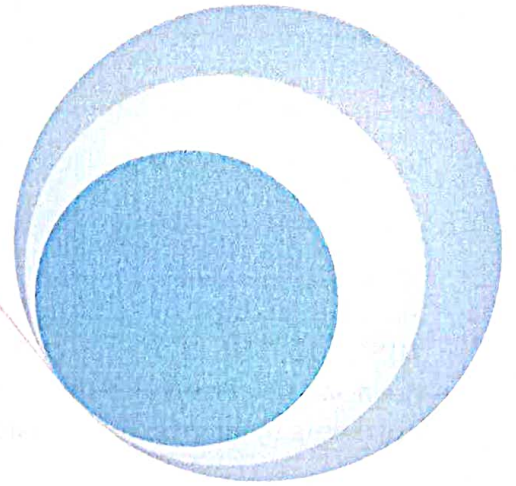
पृष्ठा.क्रमांक/ १४७. /लेखा /न.परि./ 2024
प्रतिलिपि :-

मुख्य नगर प्रभालिका अधिकारी
नगर परिषद कैमोर
कैमोर दिनांक ---12/03/24

1-संयुक्त संचालक, नगरीय प्रशासन एवं विकास जबलपुर संभाग - जबलपुर की ओर सादर सूचनार्थ।

मुख्य नगर प्रभालिका अधिकारी
नगर परिषद कैमोर

2022-23 Annual Audit Report



Nagar Parishad Kemore

District – Katni (M.P.)

Financial Year: 2022-23

BORKAR & MUZUMDAR
CHARTERED ACCOUNTANTS

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

गवर्णर, नगर पंचायत केमोर
जबलपुर, मध्य प्रदेश
2022-23

AUDITOR'S REPORT

We have audited the attached Financial Statement of **"NAGAR PARISHAD - KEMORE, DIST - KATNI (M.P.)"** as at 31.03.2023, for the period from 01.04.2022 to 31.03.2023. These financial statements are the responsibility of the Nagar Parishad. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

- (a) In the case of the Receipt and Payment Account of the receipt and payment of **"NAGAR PARISHAD - KEMORE, DIST - KATNI (M.P.)"** during the year ended on 31.03.2023.
- (b) In the case of Income and Expenditure Account of the Excess of Income over Expenditures of **"NAGAR PARISHAD - KEMORE, DIST - KATNI (M.P.)"** during the year ended on 31.03.2023.
- (c) In the case of Balance Sheet of the state of the affairs of **"NAGAR PARISHAD - KEMORE, DIST - KATNI (M.P.)"** as on 31.03.2023.

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

And

BORKAR AND MUZUMDAR
Chartered Accountants
FRN - 101569W

Date - 18/10/2023

Place – Jabalpur

CA Namit Agarwal
(Partner)

M. No. 533747

UDIN:23533747BGZOXG2646

**Balance Sheet of Kemore Municipal Council
as on 31st March 2023**

	Particulars	Schedule No.	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
A	SOURCES OF FUNDS			
	Reserves and Surplus			
	Municipal (General) Fund			
A1	Earmarked Funds	B-1	9,44,97,854.07	8,30,80,355.32
	Reserves	B-2	1,02,58,837.70	92,20,886.70
	Total Reserve & Surplus	B-3	10,61,84,344.36	9,07,44,732.36
			21,09,41,036.13	18,30,45,974.38
A2	Grants, Contributions for specific purposes	B-4	5,67,02,302.10	5,32,16,228.10
	Loans			
	Secured loans			
A3	Unsecured loans	B-5	43,69,577.00	43,69,577.00
	Total Loans	B-6	-	-
			43,69,577.00	43,69,577.00
	TOTAL OF SOURCES OF FUNDS (A1+A2+A3)		27,20,12,915.23	24,06,31,779.48
B	APPLICATION OF FUNDS			
	Fixed Assets			
	Gross Block	B-11		
	Less: Accumulated Depreciation		17,60,83,453.68	16,73,79,544.68
B1	Net Block		9,60,45,237.00	8,00,48,614.00
	Capital work-in-progress		8,00,38,216.68	8,73,30,930.68
	Total Fixed Assets		5,05,14,955.38	3,93,96,487.38
			13,05,53,172.06	12,67,27,418.06
	Investments			
	Investment - General Fund			
B2	Investment - Other Funds	B-12	-	1,14,25,490.00
	Total Investments	B-13	-	-
			-	1,14,25,490.00
	Current assets, loans & advances			
	Stock in hand (Inventories)			
	Sundry Debtors (Receivables)	B-14	-	-
	Gross amount outstanding	B-15	3,08,04,936.00	2,47,73,134.00
	Less: Accumulated provision against bad and doubtful Receivables		-	-
B3	Deposit Assets		-	-
	Loan & Advances		-	-
	Prepaid expenses		-	-
	Cash and Bank Balances	B-16	25,573.00	40,546.00
	Loans, advances and deposits	B-17	11,17,19,240.17	7,85,27,088.42
	Total Of Current Assets	B-18	12,99,946.00	12,11,112.00
			14,38,49,695.17	10,45,51,880.42
	Current Liabilities and Provisions			
	Deposits received	B-7	14,15,895.00	10,98,952.00
B4	Deposit works	B-8	-	-
	Other liabilities (Sundry Creditors)	B-9	9,74,057.00	9,74,057.00
	Provisions	B-10	-	-
	Total Current Liabilities		23,89,952.00	20,73,009.00
B5	Net Current Assets [Sub Total (B3) - Sub Total (B4)]		14,14,59,743.17	10,24,78,871.42
C	Other Assets	B-19	-	-
D	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-
	TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)		27,20,12,915.23	24,06,31,779.48

Notes to the balance sheet

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


BORKAR AND MUZUMDAR
Chartered Accountants
FRN - 101569W

CA Namit Agarwal
Partner

Membership No. 533747

Date: 18.10.2023
Place: Jabalpur

मुख्य नगर पालिका अधिकारी
नगर परिषद कैमोर
जिला-कटनी म.प्र.

**Balance Sheet of Kemore Municipal Council
As on 31.03.2023**

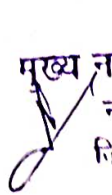
Schedule B-1: Municipal (General) Fund (Rs)

Account Code	Particulars	General Account Current Year 2022-23	General Account Previous Year 2021-22
3100000	Balance as per last account	8,30,80,355.32	9,02,74,283.49
	Additions during the year	-	-
3100000	• Surplus for the year	85,64,312.75	-
	• Transfers	68,37,686.00	-
	Total (Rs.)	1,24,01,998.75	-
	Deductions during the year	-	-
	• Deficit for the year	-	71,93,928.17
	• Transfers	9,84,500.00	-
	Total (Rs.)	9,84,500.00	71,93,928.17
310	Balance at the end of the current year	9,44,97,854.07	8,30,80,355.32

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

Particulars	Sanchit Nidhi Current Year 2022-23	Other Fund Current Year 2022-23	Total	Sanchit Nidhi Previous Year 2021-22	Other Fund Previous Year 2021-22	Total
Account Code	31110	3111023		31110	3111023	
(a) Opening Balance	92,20,886.70	-	92,20,886.70	81,26,796.70	-	81,26,796.70
(b) Additions to the Special Fund						
• Transfer from Municipal Fund	-	-	-	-	-	-
• Interest, Dividend earned on Special Fund Investments	-	-	-	-	-	-
• Profit on disposal of Special Fund Investments	-	-	-	-	-	-
• Appreciation in Value of Special Fund Investments	-	-	-	-	-	-
• Other addition (Specify nature)	10,37,951.00	-	10,37,951.00	10,94,090.00	-	10,94,090.00
Total (b)	10,37,951.00	-	10,37,951.00	10,94,090.00	-	10,94,090.00
(c) Payments out of funds						
(i) Capital expenditure on						
• Fixed Asset	-	-	-	-	-	-
• Others	-	-	-	-	-	-
(ii) Revenue Expenditure on						
• Salary, Wages and allowances etc	-	-	-	-	-	-
• Other administrative charges	-	-	-	-	-	-
(iii) Other: (Paid to Beneficiaries)	-	-	-	-	-	-
• Loss on disposal of Special Fund Investments	-	-	-	-	-	-
• Diminution in Value of Special Fund Investments	-	-	-	-	-	-
• Transferred to Municipal Fund	-	-	-	-	-	-
Total (c)	-	-	-	-	-	-
(d) Advance For Expenses						
Net Balance of Special Funds (a + b) - (c + d)	1,02,58,837.70	-	1,02,58,837.70	92,20,886.70	-	92,20,886.70


BORKAR AND MUZUMDAR
Chartered Accountants
FRN - 101569W


मुख्य नगरपालिका अधिकारी
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Schedule B-3: Reserves

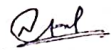
Account Code	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5	6	7 (5-6)
31210	Capital Contribution	9,07,44,732.36	1,54,39,612.00	10,61,84,344.36	-	10,61,84,344.36
31211	Capital Reserve	-	-	-	-	-
31220	Borrowing Redemption	-	-	-	-	-
31230	Special Funds (Utilised)	-	-	-	-	-
31240	Statutory Reserve	-	-	-	-	-
31250	General Reserve	-	-	-	-	-
31260	Revaluation Reserve	-	-	-	-	-
	Total Reserve funds	9,07,44,732.36	1,54,39,612.00	10,61,84,344.36	-	10,61,84,344.36

Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Agencies	Grants from International Organization	Grants from Other Govt. Agencies	Total
Account Code	32010	32020	32080	32060	32030	
(a) Opening Balance	1,90,85,160.00	3,41,31,060.10	-	-	-	5,32,16,228.10
(b) Additions to the Grants *						
• Grant received during the year	1,13,99,000.00	1,71,28,014.00	-	-	-	2,85,27,014.00
• Interest/Dividend earned on Grant Investments	-	-	-	-	-	-
• Profit on disposal of Grant Investments	-	-	-	-	-	-
• Appreciation in Value of Grant Investments	-	-	-	-	-	-
• Other addition (MPUSP Opening Balance Regrouped)	-	-	-	-	-	-
Total (b)	1,13,99,000.00	1,71,28,014.00	-	-	-	2,85,27,014.00
Total (a + b)	3,04,84,160.00	5,12,59,082.10	-	-	-	8,17,43,242.10
(c) Payments out of funds						
• Capital expenditure on Fixed Assets	48,60,466.00	1,05,79,146.00	-	-	-	1,54,39,612.00
• Capital Expenditure on Other	-	-	-	-	-	-
• Revenue Expenditure on						
o Salary, Wages, allowances etc.	-	-	-	-	-	-
• Other	23,12,207.00	72,09,121.00	-	-	-	96,01,328.00
• Other:						
o Loss on disposal of Grant	-	-	-	-	-	-
o Grants Refunded	-	-	-	-	-	-
• Other administrative charges	-	-	-	-	-	-
Total (c)	71,72,673.00	1,78,68,267.00	-	-	-	2,50,40,940.00
Net balance at the year end (a+b)-(c)	2,33,11,487.00	3,33,90,815.10	-	-	-	5,67,02,302.10

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
33010	Loans from Central Government	-	-
33020	Loans from State government	-	-
33030	Loans from Govt. bodies & Associations	43,69,577.00	43,69,577.00
33040	Loans from international agencies	-	-
33050	Loans from banks & other financial institutions	-	-
33060	Other Term Loans	-	-
33070	Bonds & debentures	-	-
33080	Other Loans	-	-
	Total Secured Loans	43,69,577.00	43,69,577.00


BORKAR AND HUZUMDAR
 Chartered Accountants
 FRN - 101569W

मुख्य नगर पालिका अधिकारी
 नगर परिषद कैमोर
 जिला-कटनी मप्र

Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
		-	-
33110	Loans from Central Government	-	-
33120	Loans from State government	-	-
33130	Loans from Govt. bodies & Associations	-	-
33140	Loans from international agencies	-	-
33150	Loans from banks & other financial institutions	-	-
33160	Other Term Loans	-	-
33170	Bonds & debentures	-	-
33180	Other Loans	-	-
	Total Unsecured Loans		

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
		7,83,595.00	4,81,752.00
34010	From Contractors	6,32,300.00	6,17,200.00
34020	From Revenues	-	-
34030	From staff	-	-
34080	From Others	14,15,895.00	10,98,952.00
	Total deposits received		

Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year 01/04/2022 (Rs)	Additions during the Current Year 2022-23 (Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the Current Year 31/03/2023 (Rs)
34110	Civil Works	-	-	-	-
34120	Electrical works	-	-	-	-
34180	Others	-	-	-	-
	Total of deposit works				

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
35010	Creditors	-	-
35011	Employee Liabilities	-	-
35012	Interest Accrued and Due	-	-
35013	Outstanding Liabilities	-	-
35020	Recoveries Payable	95,350.00	95,350.00
35030	Government Dues Payable	4,72,017.00	4,72,017.00
35040	Refunds Payable	-	-
35041	Advance Collection of Revenues	-	-
35080	Others	4,06,690.00	4,06,690.00
	Total Other liabilities (Sundry Creditors)	9,74,057.00	9,74,057.00

Schedule B-10: Provisions

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
36010	Provision for Expenses	-	-
36020	Provision for Interest	-	-
36030	Provision for Other Assets	-	-
	Total Provisions		


BORKAR AND MUZUMDAR
Chartered Accountants
FRN - 101569W

मुख्य नगरपालिका अधिकारी
नगर परिषद कैथोर
जिला-कटनी 'म प्र

Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance on 01.04.2022	Additions during the period	Deductions during the period	Cost at the end of the year 31.03.2023	Opening Balance on 01.04.2022	Additions during the period	Deductions during the period	Total at the end of the year 31.03.2023	At the end of Current Year 2022-23	At the end of the Previous Year 2021-22
1	2	3	4	5	6	7	8	9	10	11	12
41010	Land	3,55,228.90	7,49,212.00	-	11,04,440.90	-	-	-	-	11,04,440.90	3,55,228.90
41020	Buildings	4,59,21,552.70	3,77,061.00	-	4,62,98,613.70	1,05,03,434.00	15,41,701.00	-	1,20,45,135.00	3,42,53,478.70	3,54,18,118.70
	Infrastructure Assets	-	-	-	-	-	-	-	-	-	-
41030	• Roads	6,20,64,230.26	7,27,858.00	-	6,27,92,088.26	4,84,81,295.00	89,68,106.00	-	5,74,49,401.00	53,42,687.26	1,35,82,935.26
41031	• Sewerage and Drainage	2,86,39,182.36	3,20,988.00	-	2,89,60,170.36	1,57,58,971.00	19,30,678.00	-	1,76,89,649.00	1,12,70,521.36	1,28,80,211.36
41032	• Water ways	69,11,948.26	11,92,672.00	-	81,04,620.26	13,19,956.00	7,86,669.00	-	21,06,625.00	59,97,995.26	55,91,992.26
41033	• Public Lighting	21,53,995.36	4,77,000.00	-	26,30,995.36	4,47,972.00	2,39,250.00	-	6,87,222.00	19,43,773.36	17,06,023.36
41034	• Bridges	-	-	-	-	-	-	-	-	-	-
	Other assets	-	-	-	-	-	-	-	-	-	-
41040	• Plants & Machinery	38,03,852.36	9,88,514.00	-	47,92,366.36	7,69,009.00	4,71,903.00	-	12,40,912.00	35,51,454.36	30,34,843.36
41050	• Vehicles	37,78,200.90	17,04,206.00	-	54,82,406.90	9,88,304.00	5,23,976.00	-	15,12,280.00	39,70,126.90	27,89,896.90
41060	• Office & other equipment	28,03,221.36	4,31,995.00	-	32,35,216.36	3,20,003.00	3,18,886.00	-	6,38,889.00	25,96,327.36	24,83,218.36
41070	• Furniture, fixtures, fittings and electrical appliances	93,33,822.78	6,22,016.00	-	99,55,838.78	12,99,976.00	9,71,514.00	-	22,71,490.00	76,84,348.78	80,33,846.78
41080	• Other fixed assets	16,14,309.44	11,12,387.00	-	27,26,696.44	1,59,694.00	2,43,940.00	-	4,03,634.00	23,23,062.44	14,54,615.44
	Total	16,73,79,544.68	87,03,909.00	-	17,60,83,453.68	8,00,48,614.00	1,59,96,623.00	-	9,60,45,237.00	8,00,38,216.68	8,73,30,930.68
41210	Work-in-progress	-	1,11,18,468.00	-	1,11,18,468.00	-	-	-	-	5,05,14,955.38	3,93,96,487.38
	Total	16,73,79,544.68	1,98,22,377.00	-	18,72,01,921.68	8,00,48,614.00	1,59,96,623.00	-	9,60,45,237.00	13,05,53,172.06	12,67,27,418.06


BORKAR AND MUZUMDAR
 Chartered Accountants
 F&A - 101549W

मुख्य नगर पोखिका अधिकारी
 नगर परिषद कैमोर
 जिला-कटनी म प्र

Schedule B-12: Investments - General Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost 2022-23 (Rs.)	Previous year Carrying Cost 2021-22 (Rs.)
42010	• Central Government Securities			-	-
42020	• State Government Securities			-	-
42030	• Debentures and Bonds			-	-
42040	• Preference Shares			-	-
42050	• Equity Shares			-	-
42060	• Units of Mutual Funds			-	-
42070	• Other Investments (Fixed Deposit)	Bank		-	1,14,25,490.00
	Total of Investments General Fund		-	-	1,14,25,490.00

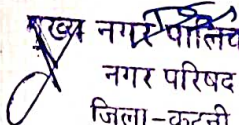
Schedule B-13: Investments - Other Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost 2022-23 (Rs.)	Previous year Carrying Cost 2021-22 (Rs.)
42110	• Central Government Securities			-	-
42120	• State Government Securities			-	-
42130	• Debentures and Bonds			-	-
42140	• Preference Shares			-	-
42150	• Equity Shares			-	-
42160	• Units of Mutual Funds			-	-
42170	• Other Investments (Fixed Deposit)			-	-
	Total of Investments Other Fund		-	-	-

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
43010	Stores	-	-
43020	Loose Tools	-	-
43080	Others	-	-
	Total Stock in hand	-	-

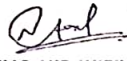

BORKAR AND MUZUMDAR
Chartered Accountants
FRN - 101569W


नगरपालिका अधिकारी
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Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount 2022-23 (Rs.)	Previous year 2021-22 Net amount (Rs.)
43110	Receivables for Property Taxes				
	Less than 5 years	31,15,366.00	-	31,15,366.00	22,92,243.00
	More than 5 years*	-	-	-	-
	Sub - total	31,15,366.00	-	31,15,366.00	22,92,243.00
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Property Taxes	31,15,366.00	-	31,15,366.00	22,92,243.00
43120	Receivable for Water Taxes				
	Less than 3 years	45,08,007.00	-	45,08,007.00	16,07,944.00
	More than 3 years*	-	-	-	-
	Sub - total	45,08,007.00	-	45,08,007.00	16,07,944.00
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Other Taxes	45,08,007.00	-	45,08,007.00	16,07,944.00
43120	Receivable of Other Taxes				
	Less than 3 years	2,31,81,563.00	-	2,31,81,563.00	1,38,12,524.00
	More than 3 years*	-	-	-	-
	Sub - total	2,31,81,563.00	-	2,31,81,563.00	1,38,12,524.00
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Other Taxes	2,31,81,563.00	-	2,31,81,563.00	1,38,12,524.00
43130	Receivables for Fees & User Charges				
	Less than 3 years	-	-	-	-
	More than 3 years*	-	-	-	-
	Sub - total	-	-	-	-
43140	Receivables from Other Sources				
	Less than 3 years	-	-	-	70,60,423.00
	More than 3 years*	-	-	-	-
	Sub - total	-	-	-	70,60,423.00
43150	Receivables from Government				
	Sub - total	-	-	-	-
	Total of Sundry Debtors (Receivables)	3,08,04,936.00	-	3,08,04,936.00	2,47,73,134.00

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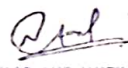

BORKAR AND MUZUMDAR
Chartered Accountants
FRN - 101569W

Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
44010	Establishment	-	-
44020	Administrative	25,573.00	40,546.00
44030	Operations & Maintenance	25,573.00	40,546.00
	Total Prepaid expenses		

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
45010	Cash	-	-
45020	Balance with Bank - Municipal Funds		
		9,26,75,899.37	6,92,06,506.13
45021	Nationalised Banks	1,90,43,340.80	93,20,582.29
45022	Other Scheduled Banks	-	-
45023	Scheduled Co-operative Banks	-	-
45024	Post Office	-	-
	Sub-total	11,17,19,240.17	7,85,27,088.42
45040	Balance with Bank - Special Funds		
45041	Nationalised Banks	-	-
45042	Other Scheduled Banks	-	-
45043	Scheduled Co-operative Banks	-	-
45044	Post Office	-	-
	Sub-total	-	-
45060	Balance with Bank - Grant Funds		
45061	Nationalised Banks	-	-
45062	Other Scheduled Banks	-	-
45063	Scheduled Co-operative Banks	-	-
45064	Post Office	-	-
	Sub-total	-	-
	Total Cash and Bank balances	11,17,19,240.17	7,85,27,088.42


BORKAR AND MUZUMDAR
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मुख्य नगरपालिका अधिकारी
नगर परिषद कैमोर
जिम्मा - करको पत्र

मुद्राङ्कित: २०७३/०३/०३
१०७३/०३/०३
१०७३/०३/०३

Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the Year 01/04/2022 (Rs.)	Paid during the current year 2022-23 (Rs.)	Recovered during the year 2022-23 (Rs.)	Balance outstanding at the end of the Year 31/03/2023 (Rs.)
46010	Loans and Advances to Employees	5,22,493.00	90,000.00	1,166.00	6,11,327.00
46020	Employee Provident Fund Loans	-	-	-	-
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to Others	-	-	-	-
46060	Deposit with External Agencies (PIIE)	6,88,619.00	-	-	6,88,619.00
46080	Other Current Assets	-	-	-	-
	Sub -Total	12,11,112.00	90,000.00	1,166.00	12,99,946.00
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	12,11,112.00	90,000.00	1,166.00	12,99,946.00

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

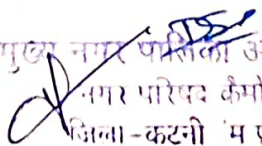
Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
46110	Loans to Others	-	-
46120	Advances	-	-
46130	Deposits	-	-
	Total Accumulated Provision	-	-

Schedule B-19: Other Assets

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
47010	Deposit Works	-	-
47020	Other asset control accounts	-	-
	Total Other Assets	-	-

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

Account Code	Particulars	Current Year 2022-23 (Rs.)	Previous Year 2021-22 (Rs.)
48010	Loan Issue Expenses	-	-
48020	Discount on Issue of Loans	-	-
48030	Others	-	-
	Total Miscellaneous expenditure	-	-


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BORKAR AND MUZUMDAR
 Chartered Accountants
 FRN - 101569W

सिविल सेवा अभियंता का कार्यालय
 17/3/2023
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Kemore Municipal Council
INCOME AND EXPENDITURE STATEMENT
For the Period From 01 April 2022 to 31 March 2023

	Item/ Head of Account	Schedule No	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
A	INCOME			
	Tax Revenue	IE-1	4,19,51,061.00	1,37,48,469.00
	Assigned Revenues & Compensation	IE-2	3,16,31,039.00	3,39,32,712.00
	Rental Income from Municipal Properties	IE-3	3,00,475.00	2,87,985.00
	Fees & User Charges	IE-4	32,12,544.00	1,01,538.00
	Sale & Hire Charges	IE-5	3,95,255.00	1,04,500.00
	Revenue Grants, Contributions & Subsidies	IE-6	93,46,804.00	1,96,02,339.00
	Income from Investments	IE-7	-	6,85,530.00
	Interest Earned	IE-8	20,81,635.00	13,25,360.00
	Other Income	IE-9	6,95,278.00	2,31,406.60
	Total - INCOME		8,96,14,091.00	7,00,19,839.60
B	EXPENDITURE			
	Establishment Expenses	IE-10	3,89,55,974.00	3,74,49,251.00
	Administrative Expenses	IE-11	35,99,500.64	20,93,777.00
	Operations & Maintenance	IE-12	2,32,61,887.00	1,87,25,061.00
	Interest & Finance Expenses	IE-13	6,733.21	3,488.77
	Programme Expenses	IE-14	6,74,641.00	1,03,401.00
	Revenue Grants, Contributions & subsidies	IE-15	5,16,459.00	25,92,157.00
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation	IE-18	1,59,96,623.00	1,51,52,542.00
	Total - EXPENDITURE		8,30,11,817.85	7,61,19,677.77
C	Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)		66,02,273.15	(60,99,838.17)
D	Add/Less: Prior period Items (Net)	IE-19	-	-
E	Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)		66,02,273.15	(60,99,838.17)
F	Less: Transfer to Reserve Funds		10,37,951.00	10,94,090.00
G	Net balance being surplus/ deficit carried over to Municipal Fund (E-F)		55,64,322.15	(71,93,928.17)

Date : 18.10.2023
Place : Jabalpur

मुख्य नगर मालिका अधिकारी
नगर परिषद केमोर
जिला-कटनी म प्र

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

BORKAR AND MUZUMDAR
Chartered Accountants
FRN - 101569W

CA Namit Agarwal
Partner

Membership No: 533747

Kemore Municipal Council
Sub Schedule forming Part of Income & Expenditure Statement
For the Period from 01/04/2022 to 31/03/2023

Schedule IE - 1 : Tax Revenue

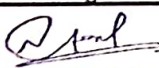
Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
11001	Property tax	2,98,65,013.00	68,43,266.00
11002	Water tax	14,58,934.00	14,58,997.00
11003	Samekit Kar	17,24,436.00	3,31,320.00
11004	Conservancy Tax	2,03,883.00	25,139.00
11005	Lighting Tax	-	-
11006	Education tax	-	-
11007	Vehicle Tax	-	-
11008	Tax on Animals	-	-
11009	Electricity Tax	-	-
11010	Professional Tax	-	-
11011	Advertisement tax	-	-
11012	Pilgrimage Tax	-	-
11013	Export Tax	-	-
11051	Octroi & Toll	-	-
11080	Other taxes	86,98,795.00	50,89,747.00
	Sub-total	4,19,51,061.00	1,37,48,469.00
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	4,19,51,061.00	1,37,48,469.00

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

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
11090-01	Property taxes	-	-
11090-11	Other Tax	-	-
	Total refund and remission of tax revenues	-	-

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
12010	Taxes and Duties collected by others	12,26,609.00	98,878.00
12020	Compensation in lieu of taxes and duties	3,04,04,430.00	3,38,33,834.00
12020	Nazool Contribution	-	-
12030	Compensations in lieu of Concessions	-	-
	Total assigned revenues & compensation	3,16,31,039.00	3,39,32,712.00


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

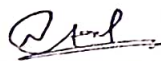
Account Code.	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
13010	Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya)	2,79,880.00	2,64,990.00
13020	Rent from Office Buildings	-	-
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	20,595.00	22,995.00
13080	Other rents	-	-
	Sub-Total	3,00,475.00	2,87,985.00
13090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	3,00,475.00	2,87,985.00

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

Account Code.	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
14010	Empanelment & Registration Charges	-	-
14011	Licensing Fees	18,000.00	18,000.00
14012	Fees for Grant of Permit	7,600.00	-
14013	Fees for Certificate or Extract	12,231.00	11,239.00
14014	Development Charges	-	-
14015	Regularization Fees	-	3,750.00
14020	Penalties and Fines	34,771.00	26,176.00
14040	Other Fees	1,85,824.00	14,673.00
14050	User Charges	29,30,093.00	27,700.00
14060	Entry Fees	24,000.00	-
14070	Service / Administrative Charges	-	-
14080	Other Charges	25.00	-
	Sub-Total	32,12,544.00	1,01,538.00
14090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total income from Fees & User Charges	32,12,544.00	1,01,538.00

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
15010	Sale of Products	1,55,255.00	3,500.00
15011	Sale of Forms & Publications	2,36,000.00	1,01,000.00
15012	Sale of stores & scrap	-	-
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	-	-
15041	Hire Charges for Equipment	4,000.00	-
	Total Income from Sale & Hire charges - Income head-wise	3,95,255.00	1,04,500.00


BORKAR AND MUZUMDAR
Chartered Accountants
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Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
16010	Revenue Grant		
1601001	Grant Revenue-State Govt.	70,34,597.00	21,30,251.00
1601011	Grant Revenue-Central Govt.	23,12,207.00	1,74,72,088.00
1601021	Grant Revenue-Other Organisations	-	-
1601091	Grant Revenue-Dep on Grant Assets	-	-
16020	Re-imbursement of expenses	-	-
16030	Contribution towards schemes	-	-
	Total Revenue Grants, Contributions & Subsidies	93,46,804.00	1,96,02,339.00

Schedule IE-7: Income from Investments - General Fund

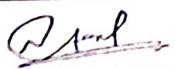
Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
17010	Interest on Investments (FDRs)	-	6,85,530.00
17020	Dividend	-	-
17030	Income from projects taken up on commercial basis	-	-
17040	Profit in Sale of Investments	-	-
17080	Others	-	-
	Total Income from Investments	-	6,85,530.00

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
17110	Interest from Bank Accounts	20,81,635.00	13,25,360.00
17120	Interest on Loans and advances to Employees	-	-
17130	Interest on loans to others	-	-
17180	Other Interest	-	-
	Total - Interest Earned	20,81,635.00	13,25,360.00

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
18010	Deposits Forfeited	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed assests	-	-
18040	Recovery from Employees	-	-
18050	Unclaimed Refund/ Liabilities	-	-
18060	Excess Provisions written back	-	-
18080	Miscellaneous Income	6,95,278.00	2,31,406.60
	Total Other Income	6,95,278.00	2,31,406.60


BORKAR AND MUZUMDAR
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FRN - 101562W

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Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
21010	Salaries, Wages and Bonus	3,47,13,033.00	2,92,38,929.00
21020	Benefits and Allowances	2,56,943.00	7,14,072.00
21030	Pension	26,95,875.00	22,59,417.00
21040	Other Terminal & Retirement Benefits	12,90,123.00	52,36,833.00
	Total establishment expenses	3,89,55,974.00	3,74,49,251.00

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
22010	Rent, Rates and Taxes	12,882.00	11,126.00
22011	Office maintenance	1,23,051.00	-
22012	Communication Expenses	1,93,189.00	72,500.00
22020	Books & Periodicals	48,460.00	9,395.00
22021	Printing and Stationery	7,69,794.00	5,44,754.00
22030	Traveling & Conveyance	34,630.00	5,126.00
22040	Insurance	56,164.00	1,738.00
22050	Audit Fees	-	-
22051	Legal Expenses	2,19,000.00	1,00,000.00
22052	Professional and other Fees	3,95,760.00	6,62,215.00
22060	Advertisement and Publicity	13,48,863.00	5,15,725.00
22061	Membership & subscriptions	-	-
22080	Other Administrative Expenses	3,97,707.64	1,71,198.00
	Total administrative expenses	35,99,500.64	20,93,777.00

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
23010	Power & Fuel	58,72,403.00	62,20,793.00
23020	Bulk Purchases	42,25,663.00	-
23030	Consumption of Stores	-	21,33,871.00
23040	Hire Charges	6,37,386.00	7,71,346.00
23050	Repairs & maintenance - Infrastructure Assets	52,60,664.00	33,94,036.00
23051	Repairs & maintenance - Civic Amenities	7,64,813.00	5,49,473.00
23052	Repairs & maintenance - Buildings	33,11,155.00	12,86,499.00
23053	Repairs & maintenance - Vehicles	4,59,818.00	1,91,052.00
23054	Repairs & maintenance - Furnitures	53,407.00	-
23055	Repairs & maintenance - Office Equipments	2,16,896.00	1,65,155.00
23056	Repairs & maintenance - Electrical Appliances	12,00,525.00	20,61,867.00
23057	Repairs & maintenance - Heritage Building	-	-
23059	Repairs & maintenance - Others	8,83,473.00	12,10,968.00
23080	Other operating & maintenance expenses	3,75,684.00	7,40,001.00
	Total operations & maintenance	2,32,61,887.00	1,87,25,061.00

(Signature)
BORKAR AND MUZUMDAR
Chartered Accountants
Firm - 101597W

मुख्य नगर पालिका अधिकारी
नगर परिषद कैमोर
जिला-करवी महाराष्ट्र

Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
24010	Interest on Loans from Central Government	-	-
24020	Interest on Loans from State Government	-	-
24030	Interest on Loans from Government Bodies & Associations	-	-
24040	Interest on Loans from International Agencies	-	-
24050	Interest on Loans from Banks & Other Financial Institutions	-	-
24060	Other Interest	-	-
24070	Bank Charges	6,733.21	3,488.77
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	6,733.21	3,488.77

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
25010	Election Expenses	3,18,316.00	1,000.00
25020	Own Programs	3,56,325.00	1,02,401.00
25030	Share in Programs of others	-	-
	Total Programme Expenses	6,74,641.00	1,03,401.00

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
26010	Grants [specify details]	5,16,459.00	25,92,157.00
26020	Contributions [specify details]	-	-
26030	Subsidies [specify details]	-	-
	Total Revenue Grants, Contributions & Subsidies	5,16,459.00	25,92,157.00

Schedule IE-16: Provisions & Write off

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
27010	Provisions for doubtful receivables	-	-
27020	Provision for other Assets	-	-
27030	Revenues written off	-	-
27040	Assets written off	-	-
27050	Miscellaneous Expense written off	-	-
	Total Provisions & Write off	-	-


BORKAR AND MUZUMDAR
Chartered Accountants
FRN - 101569W

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Schedule IE-17: Miscellaneous Expenses

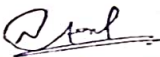
Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
27110	Loss on disposal of Assets	-	-
27120	Loss on disposal of Investments	-	-
27180	Other Miscellaneous Expenses	-	-
	Total Miscellaneous expenses	-	-

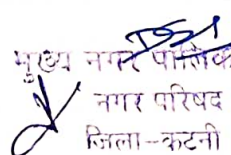
Schedule IE-18 : Depreciation

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
27200000	Depreciation For the Current Year	1,59,96,623	1,51,52,542
	Total Depreciation	1,59,96,623	1,51,52,542

Schedule IE-19: Prior Period Items (Net)

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
	a. Income		
18510	Taxes	-	-
18520	Other - Revenues	-	-
18530	Recovery of revenues written off	-	-
18540	Other income	-	-
	Sub - Total Income (a)	-	-
	b. Expenses		
28550	Refund of Taxes	-	-
28560	Refund of Other Revenues	-	-
28580	Other Expenses	-	-
	Sub - Total expense (b)	-	-
	Total Prior Period (Net) (a-b)	-	-


BORKAR AND MUZUMDAR
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Kemore Municipal Council
RECEIPTS AND PAYMENTS ACCOUNT
For the Period from 01 April 2022 to 31 March 2023

Account Code	Head of Account	Schedules	Current Period 2022-23 Amount (Rs.)	Previous Period 2021-22 Amount (Rs.)	Head of Account	Schedules	Current Period 2022-23 Amount (Rs.)	Previous Period 2021-22 Amount (Rs.)
	Opening Balances							
	Cash balances including Imprest Balance		-	-				
	Balances with Banks/Treasury (including in designated bank accounts)		7,85,27,088.42	8,07,84,175.59				
	Operating Receipts							
110	Tax Revenue	RP - 1	2,04,917.00	26,116.00	Operating Payments			
120	Assigned Revenues & Appropriations	RP - 2	3,13,76,515.00	3,39,32,712.00	Establishment Expenses	RP - 10	49,44,977.00	3,34,25,301.00
130	Revenue income from Municipal Properties	RP - 3	3,00,475.00	2,87,985.00	Administrative Expenses	RP - 11	34,14,954.64	20,93,777.00
140	Taxes & User Charges	RP - 4	3,30,961.00	1,01,518.00	Operations and Maintenance	RP - 12	1,73,96,141.00	1,74,84,639.00
150	Water & Sewer Charges	RP - 5	3,95,255.00	1,04,500.00	Interest & Finance Charges	RP - 13	6,733.21	3,488.77
160	Revenue Grants, Contributions & Subsidies	RP - 6	-	-	Programme Expenses	RP - 14	6,38,911.00	1,03,401.00
170	Income from Investments	RP - 7	-	-	Revenue Grants, Contributions & Subsidies	RP - 15	5,16,459.00	25,92,157.00
180	Interest Income	RP - 8	20,81,635.00	13,25,360.00	Purchase of Stores	RP - 16	-	-
190	Other Income	RP - 9	6,95,278.60	2,31,406.60	Miscellaneous expenses	RP - 17	-	-
	Non-Operating Receipts				Prior Period		-	-
					Non-Operating Payments			
200	Dividends Received	RP - 19	6,59,347.00	5,40,100.00	Refund of Deposits		12,37,062.00	13,07,778.00
210	Grants and contribution for specific purposes	RP - 20	2,85,27,014.00	2,05,64,265.00	Payment to Sundry Creditors	RP - 24	4,19,98,600.00	39,70,680.00
220	Other Liabilities		-	-	Reserve Fund Paid	RP - 25	-	-
2300-01	Surplus proceeds from Assets		-	-	Grants and contribution for specific purposes Payments	RP - 27	-	-
2300-02	Realisation of Investment - General Fund		-	-	Provisions		-	-
2300-03	Realisation of Investment - Other Funds		2,53,23,599.00	-	Acquisition / Purchase of Fixed Assets	RP - 26	1,79,70,152.00	1,11,21,745.00
240	Deposit works		-	-	Deposit works	RP - 22	-	-
2500	Revenue collected in Advance		-	-	Investments - General Fund		-	-
	Loans & Advances to Employees (recovery)		-	-	Investments - Special Fund		-	-
	Other Loans & Advances (recovery)	RP - 29	-	-	Stock in hand		-	-
260	Interest (recovery)	RP - 23	3,15,35,592.00	1,27,67,423.00	Repayment of Loans, Advances	RP - 18	-	-
270	Loan Received	RP - 30	-	-	Prepaid Expenses		25,573.00	40,546.00
280	Unmarked Funds		-	-	Unmarked Fund Paid	RP - 21	-	-
300	Municipal Fund		-	-	Other Loans & Advances	RP - 29	88,834.00	-
					Municipal Fund		-	-
	Closing Balances							
	Cash balances including Imprest Balance		-	-				
	Balances with Banks/Treasury (including in designated bank accounts)		11,17,19,240.17	7,85,27,088.42				
	TOTAL		19,99,57,577.02	15,06,65,601.19	TOTAL		19,99,57,577.02	15,06,65,601.19

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BORKAR AND MUZUMDAR
Chartered Accountants
FIRM - 101509W

Kemore Municipal Council
Sub Schedule forming Part of Receipt & Payment Account
For the Period from 01/04/2022 to 31/03/2023

Schedule RP - 1: Tax Revenue

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
11001	Property Tax	-	-
11002	Water Tax	-	-
11004	Conservancy Tax	934.00	997.00
11005	Lighting Tax	2,03,883.00	25,139.00
11011	Advertisement Tax	-	-
11012	Pilgrimage Tax	-	-
11013	Export Tax	-	-
11008	Other Taxes	-	-
	Total Tax Revenue	2,04,817.00	26,136.00

Schedule RP - 2: Assigned Revenues & Compensation

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
12010	Taxes and Duties collected by others	12,26,609.00	98,878.00
12020	Compensation in lieu of Taxes / duties	3,01,49,906.00	3,38,33,834.00
12030	Compensations in lieu of Concessions	-	-
	Total Assigned Revenues & Compensation	3,13,76,515.00	3,39,32,712.00

Schedule RP - 3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
13010	Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya)	2,79,880.00	2,64,990.00
13020	Rent from Office Buildings	-	-
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	-	-
13080	Other rents	20,595.00	22,995.00
	Sub-Total	-	-
13090	Less: Rent Remission and Refunds	3,00,475.00	2,87,985.00
	Sub-total	-	-
	Total Rental Income from Municipal Properties	3,00,475.00	2,87,985.00

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

Account Code.	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
14010	Empanelment & Registration Charges	-	-
14011	Licensing Fees	18,000.00	18,000.00
14012	Fees for Grant of Permit	7,600.00	-
14013	Fees for Certificate or Extract	12,231.00	11,239.00
14014	Development Charges	-	-
14015	Regularization Fees	-	3,750.00
14020	Penalties and Fines	34,771.00	26,176.00
14040	Other Fees	1,85,824.00	14,673.00
14050	User Charges	48,510.00	27,700.00
14060	Entry Fees	24,000.00	-
14070	Service / Administrative Charges	-	-
14080	Other Charges	25.00	-
	Sub-Total	3,30,961.00	1,01,538.00
14090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Income from Fees & User Charges	3,30,961.00	1,01,538.00

Schedule RP - 5: Sale & Hire Charges

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
15010	Sale of Products	1,55,255.00	3,500.00
15011	Sale of Forms & Publications	2,36,000.00	1,01,000.00
15012	Sale of stores & scrap	-	-
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	4,000.00	-
15041	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire charges - Income head-wise	3,95,255.00	1,04,500.00

Schedule RP - 6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
16010	Revenue Grant	-	-
16020	Re-imbursement of expenses	-	-
16030	Contribution towards schemes	-	-
	Less:- Return	-	-
	Total Revenue Grants, Contributions & Subsidies	-	-

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Schedule RP - 7: Income from Investments - General Fund

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
17010	Interest on Investments (FDRs)	-	
17020	Dividend	-	
17030	Income from projects taken up on commercial basis	-	
17040	Profit in Sale of Investments	-	
17080	Others	-	
	Total Income from Investments	-	

Schedule RP - 8: Interest Earned

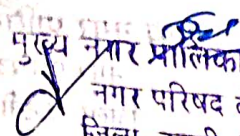
Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
17110	Interest from Bank Accounts		
17120	Interest on Loans and advances to Employees	20,81,635.00	13,25,360.00
17130	Interest on loans to others		
17180	Other Interest		
	Total - Interest Earned	20,81,635.00	13,25,360.00

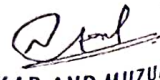
Schedule RP - 9: Other Income

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
18010	Deposits Forfeited		
18020	Insurance Claim Recovery		
18030	Profit on Disposal of Fixed assests	-	
18040	Recovery from Employees	-	
18050	Unclaimed Refund/ Liabilities	-	
18060	Excess Provisions written back	-	
18080	Miscellaneous Income	-	
	Total Other Income	6,95,278.60	2,31,406.60
		6,95,278.60	2,31,406.60

Schedule RP -10: Establishment Expenses

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
21010	Salaries, Wages and Bonus	7,02,036.00	2,92,38,929.00
21020	Benefits and Allowances	2,56,943.00	7,14,072.00
21030	Pension	26,95,875.00	22,59,417.00
21040	Other Terminal & Retirement Benefits	12,90,123.00	12,11,883.00
	Total Establishment Expenses	49,44,977.00	3,34,24,301.00


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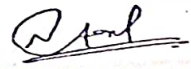
Schedule RP -11: Administrative Expenses

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
22010	Rent, Rates and Taxes	12,882.00	11,126.00
22011	Office maintenance	1,23,051.00	-
22012	Communication Expenses	1,93,189.00	72,500.00
22020	Books & Periodicals	48,460.00	9,395.00
22021	Printing and Stationery	7,69,794.00	5,44,754.00
22030	Traveling & Conveyance	34,630.00	5,126.00
22040	Insurance	15,618.00	1,738.00
22050	Audit Fees	-	-
22051	Legal Expenses	75,000.00	1,00,000.00
22052	Professional and other Fees	3,95,760.00	6,62,215.00
22060	Advertisement and Publicity	13,48,863.00	5,15,725.00
22061	Membership & subscriptions	-	-
22080	Other Administrative Expenses	3,97,707.64	1,71,198.00
	Total Administrative Expenses	34,14,954.64	20,93,777.00
	Less:- Administrative Income	-	-
	Net Administrative Expenses	34,14,954.64	20,93,777.00

Schedule RP - 12: Operations & Maintenance

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
23010	Power & Fuel	16,41,102.00	62,20,793.00
23020	Bulk Purchases	41,55,947.00	-
23030	Consumption of Stores	-	21,33,871.00
23040	Hire Charges	6,37,386.00	7,71,346.00
23050	Repairs & maintenance -Infrastructure Assets	45,71,219.00	33,94,036.00
23051	Repairs & maintenance - Civic Amenities	7,57,497.00	5,49,473.00
23052	Repairs & maintenance - Buildings	27,80,094.00	12,86,499.00
23053	Repairs & maintenance - Vehicles	4,59,818.00	1,91,052.00
23054	Repairs & maintenance - Furnitures	53,407.00	-
23055	Repairs & maintenance - Office Equipments	2,16,896.00	1,65,155.00
23056	Repairs & maintenance - Electrical Appliances	11,81,100.00	19,91,643.00
23057	Repairs & maintenance - Heritage Buidling	-	-
23059	Repairs & maintenance - Others	5,65,991.00	40,770.00
23080	Other operating & maintenance expenses	3,75,684.00	7,40,001.00
	Total Operations & Maintenance Expenses	1,73,96,141.00	1,74,84,639.00

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Schedule RP - 13: Interest & Finance Charges

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
24010	Interest on Loans from Central Government	-	
24020	Interest on Loans from State Government	-	
24030	Interest on Loans from Government Bodies & Associations	-	
24040	Interest on Loans from International Agencies	-	
24050	Interest on Loans from Banks & Other Financial Institutions	-	
24060	Other Interest	-	
24070	Bank Charges	6,733.21	3,488.
24080	Other Finance Expenses	-	
	Sub-Total	6,733.21	3,488.
	Less: - Bank Charges	-	
	Total Interest & Finance Charges	6,733.21	3,488.

Schedule RP - 14: Programme Expenses

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
25010	Election Expenses	2,82,586.00	1,000.
25020	Own Programs	3,56,325.00	1,02,401.
25030	Share in Programs of others	-	-
	Total Programme Expenses	6,38,911.00	1,03,401.

Schedule Rp - 15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
26010	Grants [specify details]	5,16,459.00	25,92,157.0
26020	Contributions [specify details]	-	-
26030	Subsidies [specify details]	-	-
	Total Revenue Grants, Contributions & Subsidies	5,16,459.00	25,92,157.0

Schedule RP - 16: Store Purchased

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
430100	Stores	-	-
	Total Stores Purchased	-	-

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Schedule RP - 17: Miscellaneous expenses

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
2716001	Penalty And Fine	-	-
2718001	Miscellaneous Expenditure	-	-
	Total Miscellaneous Expenses	-	-

Schedule RP - 18: Loan Repaid

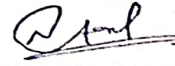
Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
3312000	Loan from State Government	-	-
3313000	Loan from Other Government Agencies	-	-
	Total Loan Repaid	-	-

Schedule RP - 19: Deposits Received

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
3401011	Security Deposit from Contractor	6,44,247.00	5,31,300.00
3401011	With Held & SD	-	-
3402000	Revenue Deposit	15,100.00	8,800.00
3408000	Other Deposit	-	-
	Total	6,59,347.00	5,40,100.00
	Less - Deposit Rec. EMD & SD	-	-
	Net Deposits Received	6,59,347.00	5,40,100.00

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

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
320100	Grant from Central Government	1,13,99,000.00	81,90,000.00
320200	Grant from State Government	1,71,28,014.00	1,23,74,265.00
320300	Grant from Other Govt. Agencies	-	-
	Other Grant	-	-
	Total	2,85,27,014.00	2,05,64,265.00
	Less - Grants	-	-
	Net Grant & Contribution for Specific Purpose Received	2,85,27,014.00	2,05,64,265.00


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Schedule RP - 21: Earmarked Funds Paid

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
3115000	Sinking Fund	-	-
3115000	Rastriya Parivar Sahayata	-	-
3115000	Samajik Suraksha Pension	-	-
3117000	Trust or Agency Fund	-	-
	Total Earmarked Fund Paid	-	-
	Less: Samajik Suraksha Pension	-	-
	Net Earmarked Fund Paid	-	-

Schedule RP - 22: Deposit Works (Net)

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
3411000	Deposit for Civil Works	-	-
3418000	Deposit for Other Works	-	-
	Total Deposit Work	-	-
	Less: Payment	-	-
	Net Deposit Work	-	-

Schedule RP - 23: Realisation from Sundry Debtors

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
4311000	Property Taxes	2,90,41,890.00	1,05,25,223.00
4313000	Fees & User Charges	14,39,520.00	12,49,657.00
4314000	Other Sources	-	-
4312005	Other Taxes	10,54,182.00	9,92,543.00
4315000	Receivable from Govt.	-	-
	Total Realisation from Debtors	3,15,35,592.00	1,27,67,423.00

Schedule RP - 24: Payment to Sundry Creditors

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
3501000	Creditors	75,85,621.00	-
3501100	Employee Liabilities	2,81,55,033.00	-
3501200	Interest Accrued and Due	-	-
3501300	Outstanding Liability	-	-
3502000	Recoveries Payable	62,57,946.00	43,77,370.00
3503000	Govt. Dues Payable	-	-
3508000	Other (Provisions)	-	-
3501031	Lok Swasthya Yantriki Vibhag (PHE)	-	(4,06,690.00)
	Total Payment to Creditors	4,19,98,600.00	39,70,680.00

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Schedule RP - 25: Reserve Funds Paid

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
3115000	General Fund	-	-
	Total Reserve Funds Paid	-	-

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

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
4101000	Land	7,49,212.00	65,489.00
4102000	Building including Class-II Civil Structures	2,83,447.00	6,95,000.00
4103000	Roads & Bridges	7,27,858.00	-
4103100	Sewerage & Drainage	1,37,706.00	-
4103200	Water Ways	11,92,672.00	20,92,119.00
4103300	Public Lighting	4,77,000.00	8,00,108.00
4104000	Plant & Machinery	8,52,716.00	12,62,339.00
4105000	Vehicle	12,24,207.00	4,25,700.00
4106000	Office & Other Equipments	3,93,055.00	11,18,834.00
4107000	Furniture & Fixtures	6,22,016.00	7,78,809.00
4108000	Other Fixed Assets	11,12,387.00	1,11,437.00
4120000	Work in Progress	1,01,97,876.00	37,71,910.00
4120000	Less:- Receipt	-	-
	Assets from Specific Grant	-	-
	Assets from Special Fund	-	-
	Total Acquisition/Purchase of Fixed Assets	1,79,70,152.00	1,11,21,745.00

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

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
3208000	Premium & Income from Shop	-	-
	Less:-	-	-
	Total Grant & Contribution for Specific Purpose (Payments)	-	-

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Schedule RP - 29: Loans & Advances

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
4601000	Loan & Advances to Workers	-	-
4604000	Advances to Suppliers & Contractors	-	-
4608000	TDS on Interest (FDRs)	-	-
	Others	88,834.00	-
	Sub-Total	88,834.00	-
	Less:- Advances to Employee	-	-
	Net Loans & Advances	88,834.00	-

Schedule RP - 30 Loan Received

Account Code	Particulars	Current Year 2022-23 (Rs)	Previous Year 2021-22 (Rs)
33020	Loan from State Government	-	-
33030	Loan From Other Financial Institutions	-	-
	Total Loan	-	-

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BORKAR AND MUZUMDAR
Chartered Accountants
FRN - 101569W

Kemore Municipal Council

Statement of Cash Flow

As on 31 March 2023

Particulars	Current Year 2022-23 (Rs.)		Previous Year 2021-22 (Rs.)	
[A] Cash Flow from Operating Activities				
Revenue Receipts	3,33,03,301.60		3,46,84,277.60	
Recovery from Debtors	3,15,35,592.00		1,27,67,423.00	
Advances Received/Refund	-		-	
Deposits Received	6,59,347.00	6,54,98,240.60	5,40,100.00	4,79,91,800.60
Revenue Expenses	2,69,37,015.64		5,57,38,821.00	
Advances Paid	88,834.00		-	
Payment to Creditors	75,85,621.00		(4,06,690.00)	
Payment for Employees Liability	2,81,55,033.00		-	
Payment Against Statutory Recoveries	62,57,946.00		43,77,370.00	
Deposits Repaid	12,37,002.00		13,03,778.00	
Previous Year Expenses Booked in Current Year	-	7,02,61,451.64	-	6,10,13,279.00
Net Cash Generated from/used in Operating Activities [A]		(47,63,211.04)		(1,30,21,478.40)
[B] Cash Flow from Investing Activities				
Proceeds from Disposal of Assets	-		-	
Proceeds from Disposal of Investments	2,53,23,599.00		-	
Investment Income Received	-		-	
Interest Income Received	20,81,635.00	2,74,05,234.00	13,25,360.00	13,25,360.00
Purchase of Fixed Assets	1,79,70,152.00		1,11,21,745.00	
Increase/(Decrease) in Special Funds/Grants	(2,85,27,014.00)		(2,05,64,265.00)	
Increase/(Decrease) in Farmarked Funds	-		-	
Purchase of Investments	-	(1,05,56,862.00)	-	(94,42,520.00)
Net Cash Generated from/used in Investing Activities [B]		3,79,62,096.00		1,07,67,880.00
[C] Cash Flow from Financing Activities				
Loan from Banks/Others Received	-	-	-	-
Loan Repayment	-		-	
Interest & Finance Expenses	6,733.21	6,733.21	3,488.77	3,488.77
Net Cash Generated from/used in Financing Activities [C]		(6,733.21)		(3,488.77)
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)		3,31,92,151.75		(22,57,087.17)
Cash & Cash Equivalent at the beginning of Period		7,85,27,088.42		8,07,84,175.59
Cash & Cash Equivalent at the End of Period		11,17,19,240.17		7,85,27,088.42
Cash & Cash Equivalent at the end of year comprises of the following Account Balances :-				
Cash Balances	11,17,19,240.17		7,85,27,088.42	
Bank Balances		11,17,19,240.17		7,85,27,088.42
Total of the Breakup of Cash & Cash Equivalent		-		-
Inference				

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BORKAR AND MUZUMDAR
Chartered Accountants
FRN - 101569W

Bank Reconciliation statement

As on: 31st March 2023, Kemore Municipal Council

Central Madhya Pradesh Gramin Bank A/c No. : 2003791000001619

Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Tally as on 31.03.2023					1,08,88,295.96
B. Add:-			13.01.2023	1,400.00	
Cheque issue but not present for payment			13.01.2023	1,400.00	
Cheque issue but not present for payment			07.03.2023	16,520.00	
Cheque issue but not present for payment			07.03.2023	2,972.00	
Cheque issue but not present for payment			20.03.2023	11,000.00	
Cheque issue but not present for payment			31.03.2023	5,000.00	
Cheque issue but not present for payment			31.03.2023	4,500.00	
Cheque issue but not present for payment			31.03.2023	21,634.00	
Cheque issue but not present for payment			31.03.2023	15,985.00	
Cheque issue but not present for payment			31.03.2023	6,000.00	
Cheque issue but not present for payment			31.03.2023	500.00	
Cheque issue but not present for payment			31.03.2023	1,500.00	
Cheque issue but not present for payment			31.03.2023	2,000.00	
Cheque issue but not present for payment			31.03.2023	2,372.00	
Cheque issue but not present for payment			31.03.2023	44,118.00	
Cheque issue but not present for payment			31.03.2023	6,000.00	
Cheque issue but not present for payment			31.03.2023	12,000.00	
Cheque issue but not present for payment			31.03.2023	1,500.00	
Cheque issue but not present for payment			31.03.2023	1,500.00	
Cheque issue but not present for payment			31.03.2023	8,000.00	
Cheque issue but not present for payment			31.03.2023	12,000.00	
Cheque issue but not present for payment			31.03.2023	260.00	
Cheque issue but not present for payment			31.03.2023	1,025.00	
Cheque issue but not present for payment			31.03.2023	900.00	
Cheque issue but not present for payment			31.03.2023	1,500.00	
Cheque issue but not present for payment			31.03.2023	1,500.00	
Cheque issue but not present for payment			31.03.2023	5,000.00	
Cheque issue but not present for payment			31.03.2023	500.00	
Cheque issue but not present for payment			31.03.2023	13,328.00	
Cheque issue but not present for payment			31.03.2023	9,500.00	
Cheque issue but not present for payment			31.03.2023	9,500.00	
Cheque issue but not present for payment			31.03.2023	3,250.00	
Cheque issue but not present for payment			31.03.2023	1,347.00	
Cheque issue but not present for payment			31.03.2023	1,500.00	
Cheque issue but not present for payment			31.03.2023	1,500.00	
Less:-					2,28,511.00
C.					
D. Adjusted balance as per Tally				[A + B - C]	1,11,16,806.96
E. Closing balance as per Bank statement as on 31.03.2023					1,11,16,806.96
F. Difference found				[D - E]	-

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Bank Reconciliation statement

As on: 31st March 2023, Kemore Municipal Council

Central Madhya Pradesh Gramin Bank A/c No. : 2003791000002244

Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A Closing balance as per Tally as on 31.03.2023					81,55,044.85
Add:					
B					
C Less:-					
D Adjusted balance as per Tally				[A + B - C]	81,55,044.85
E Closing balance as per Bank statement as on 31.03.2023					81,55,044.85
F Difference found				[D - E]	-

Bank Reconciliation statement

As on: 31st March 2023, Kemore Municipal Council

Bank Of Baroda A/c No. : 04990100000955

Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A Closing balance as per Tally as on 31.03.2023					2,96,98,888.00
Add:					
Cheque issue but not present for payment			13.03.2023	11,000.00	
Cheque issue but not present for payment			13.03.2023	11,000.00	
Cheque issue but not present for payment			13.03.2023	11,000.00	
Cheque issue but not present for payment			13.03.2023	11,000.00	
Cheque issue but not present for payment			13.03.2023	11,000.00	
Cheque issue but not present for payment			21.03.2023	1,500.00	
Cheque issue but not present for payment			29.03.2023	1,500.00	58,000.00
C Less:-					
Bank Charges					
D Adjusted balance as per Tally				[A + B - C]	2,97,56,888.00
E Closing balance as per Bank statement as on 31.03.2023					2,97,56,888.00
F Difference found				[D - E]	-

Bank Reconciliation statement

As on: 31st March 2023, Kemore Municipal Council

Bank Of Baroda A/c No. : 04990100013492

Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A Closing balance as per Tally as on 31.03.2023					4,02,45,624.40
Add:-					
B					
C Less:-					
D Adjusted balance as per Tally				[A + B - C]	4,02,45,624.40
E Closing balance as per Bank statement as on 31.03.2023					4,02,45,624.40
F Difference found				[D - E]	-

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BORRKE AND MUZUMDAR
Chartered Accountants
Firm - 1013000

Bank Reconciliation statement

As on: 31st March 2023, Kemore Municipal Council

HDFC - 0401

Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Tally as on 31.03.2023					50,99,831.00
B. Add:-					
C. Less:-					
D. Adjusted balance as per Tally				[A + B - C]	50,99,831.00
E. Closing balance as per Bank statement as on 31.03.2023					50,99,831.00
F. Difference found				[D - E]	-

Bank Reconciliation statement

As on: 31st March 2023, Kemore Municipal Council

State Bank Of India A/c No. : 11244140325

Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A. Closing balance as per Tally as on 31.03.2023					1,76,31,555.97
B. Add:-					
C. Less:-					
Amount Debited at bank but not recorded in cashbook		09.03.2022		49,000.00	
Amount Debited at bank but not recorded in cashbook		28.12.2021		455.00	
D. Adjusted balance as per Tally				[A + B - C]	1,75,82,100.97
E. Closing balance as per Bank statement as on 31.03.2023					1,75,82,100.97
F. Difference found				[D - E]	-

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BORKAR AND MUZUMDAR
Chartered Accountants
FRN - 101569W

THE AUDITOR'S SCOPE OF WORK

Annexure - B

1. Audit of Revenue :

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


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2. Audit of Expenses :

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

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3. Audit of Book Keeping :

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

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4. Audit of FDR :

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

5. Audit of Tenders :

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



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6. Audit of Grants & Loans :

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

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Nagar Parishad - Kemore

District - Katni (M.P.)

Name of Auditor - Borkar & Muzumdar

Abstract Sheet for Reporting on Audit Paras for Financial Year 2022-23

Annexure - C

Sr.No.					Parameters		Description		Observations in Brief	Suggestions
1		Audit of Revenue		Receipts in Rs.						
i		राजस्व कर वसूली		Year 2021-22	Year 2022-23	% of Growth				
				1,05,25,223.00	2,09,41,890.00	98.97				
ii		संपत्तिकर		2,77,723.00	3,51,428.00	26.54				
iii		समेकित कर		1,40,851.00	1,29,213.00	-8.26				
iv		नगरीय विकास उपकर		5,73,969.00	5,73,541.00	-0.07				
		शिक्षा उपकर		1,15,17,766.00	2,19,96,072.00	90.98				
		कुल योग								
		नगर राजस्व वसूली								
i		मदन भूमि किराया		2,64,990.00	2,79,880.00	5.62				
ii		जल उपभोक्ता प्रभार		12,49,657.00	14,39,520.00	15.19				
iii		टोस अपशिष्ट प्रबंधन प्रभार		-	-	-				
iv		अन्य कर एवं शुल्क		2,55,169.00	9,51,628.00	272.94				
		कुल योग		17,69,816.00	26,71,028.00	50.92				
		महायोग		1,32,87,582.00	2,46,67,100.00	85.64				

उपरोक्त सारणी के अवलोकन के पश्चात यह कहा जा सकता है कि नगर परिषद द्वारा विगत वर्ष की तुलना में इस वर्ष सभी तरह के करों एवं शुल्कों की वसूली हेतु उचित प्रयास किये गये हैं। करों एवं शुल्को की वसूली में 85.64 प्रतिशत की वृद्धि दर्ज की गयी है। नगर परिषद द्वारा बताया गया की टोस अपशिष्ट प्रबंधन प्रभार की वसूली अभी परिषद द्वारा नहीं की जा रही है। राजस्व कर वसूली में 90.98 प्रतिशत की वृद्धि दर्ज की गयी है एवं नगर राजस्व वसूली में कुल 50.92 प्रतिशत की वृद्धि दर्ज की गयी है)	1. नगर परिषद में उपलब्ध कर्मचारियों की संख्या कम होने की बजह से राजस्व वसूली प्रभावित होती है अतः अधिक कर्मचारियों की नियुक्ति की जानी चाहिये. 2. नगर परिषद द्वारा राजस्व वसूलि हेतू आधुनिक तकनीक का प्रयोग किया जाना चाहिये जैसे की आनलाइन भुगतान एवं स्वाइप मशीन आदि। 3. जिन व्यक्तियों द्वारा समय पर कर का भुगतान ना किया जाये उनको विरुद्ध दण्डालक कार्यवाही की जानी चाहिये। 4. समय पर कर का भुगतान करने वाले कर दाताओं को प्रोत्साहित करने हेतू करों में रियायत दी जानी चाहिये। 5. समय-समय पर कर वसूली हेतू नगर के विभिन्न स्थानों पर कैम्पों का आयोजन किया जाना चाहिए।
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BORKAR AND MUZUMDAR
Chartered Accountants

- नगर परिषद में उपलब्ध कर्मचारियों की संख्या कम होने की वजह से राजस्व वसूली प्रभावित होती है अतः अधिक कर्मचारियों की नियुक्ति की जानी चाहिए।
- नगर परिषद द्वारा राजस्व वसूली हेतु आधुनिक तकनीक का प्रयोग किया जाना चाहिए जैसे की आनलाइन भुगतान एवं स्वाइप मशीन आदि।
- लिन व्यक्तिगत रूप से राजस्व वसूली पर कर का भुगतान ना किया जाये उनको विरुद्ध दण्डात्मक कार्यवाही की जानी चाहिए।
- समय पर कर का भुगतान करने वाले कर दाताओं को प्रोत्साहित करने हेतु करों में रियायत दी जानी चाहिए।
- समय-समय पर कर वसूली हेतु नगर के विभिन्न स्थानों पर कैम्पों का आयोजन किया जाना चाहिए।

[Signature]

BORKAR AND MUZUMDAR
Chartered Accountants
FRN - 101569W

मुख्य नगरपालिका अधिकारी
नगर परिषद कैमोर
जिला-कटनी 'म प्र

NAGAR PALIKA - KEMORE

District - Katni (M.P.)

Name of Auditor - Borkar & Muzumdar

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

मुख्य नगर पालिका अधिकारी
नगर परिषद कैमोर
जिला-कटनी म.प्र.

8	Any other	Revenue Exp	Revenue Receipts	Percentage	
	a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to revenue receipts (Tax and non tax).	6,58,17,362.00	4,58,59,325.00	Revenue Expenditures with respect to Revenue Receipts 143.52%.	Material Purchase Amount Included in Operation & Maintenance of Water Supply, Public Lighting & Cleaning due to that there is excess Difference in Percentage of Revenue Exp over revenue receipts.
	b) Percentage of Capital Expenditure with respect to Total Expenditure	Capital Exp. 1,80,85,725.00	Total Exp. 8,48,80,644.00	Percentage Capital Expenditures with respect to Total Expenditures are 21.31%.	Nagar Palika should maintain all the records of Expenditure with respect to Revenue Expenditure and Capital Expenditure.
9	Whether all the temporary advances have been fully recovered or not.	Auditor is liable to check all the advances given on temporary basis.		We have check and found that there is no temporary advance is provided by ULB during the year.	
10	Whether bank reconciliation statement have been regularly prepared.	As per the rules Nagar Palika Should Prepared Bank Reconciliation Statement on Monthly Basis.		During Our Audit we found that ULB is not Preparing Bank Reconciliation Statement on Monthly.	
				We Suggest Nagar Palika officials to Prepared BRS on Monthly basis for identifying the reasons behind the differences between cash book balance and Bank Account Balance.	

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



BORKAR AND MUZUMDAR
Chartered Accountants
FRN - 101569W
CA Namit Agarwal

Partner
Membership No: 533747

मुख्य नगरपालिका अधिकारी
नगर परिषद कैमोर
जिला-कटनी म प्र

Date : 18.10.2023
Place : Jabalpur

Nagar Parishad - Kemore

District - Kaim (M.P.)

Annexure - D

2022-23 INCOME & EXPENDITURE INFORMATION

2022-23 INCOME & EXPENDITURE INFORMATION																																																																																																																																																																																																																																																																																																									
S. No.	Division	District	U.B Name	U.B Type	REVENUE RECEIPTS								CAPITAL RECEIPTS			REVENUE EXPENDITURE										CAPITAL EXPENDITURE			TOTAL EXPENDITURE																																																																																																																																																																																																																																																																												
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On behalf of
M/s Borkar & Mazumdar
Chartered Accountants
FRN : 101569W

[Signature]
BORKAR AND MAZUMDAR
Chartered Accountants
Firm No. 101569W
CA Namit Agarwal
Partner
Membership No. 533747

मुख्य नगर मालिका अधिकार
नगर परिषद केमोर
जिला - कटनी म प्र

Date : 18.10.2023
Place : Jabalpur