

To,
Chief Municipal Officer,
Nagar Parishad Khategaon,
Zila Dewas (M.P.)

We have audited the accompanying Income and Expenditure Account, Receipt and Payment Account and Trial Balance of **Nagar Parishad, Khategaon, Zila Dewas (M.P.)** as at 31.03.2020. These Financial Statements are the responsibility of Nagar Parishad. Our responsibility is to express an opinion on these financial statements based on the Information and explanation given to us by the Nagar Parishad, Khategaon.

In conducting our audit, we have taken into account the relevant provisions of the, the accounting and auditing standards and matters which are required to be included in the audit report. We conducted our audit of the financial statements in accordance with the Standards on Auditing generally accepted in India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We Report that:-


- (a) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.
- (b) The Trial Balance, The Income and Expenditure account and receipts and Payments account dealt with by this report is in agreement with Books of Accounts.
- (c) In our opinion, proper books of accounts as required, have been kept by the nagar parishad so far as it appear from our examination of those books.
- (d) In our Opinion and to the nest of our information and according to the explanation given to us we report that:
 - (i) The Trial Balance, gives a true and correct view of the state of affairs of nagar parishad for the current year 01.04.2019 to 31.03.2020. We are unable to comment any previous assets and liabilities of nagar parishad and also not able to club any figures from previous year to current year because of last year Trial Balance could not be prepared by club. In addition, few assets were



yet to be considered in previous audit report, hence we are unable to verify the same and the same was not considered in the current year Trial Balance also.

- (ii) In Addition, Bank Reconciliation statements were not prepared for two accounts, hence unable to be verified the reconciliation of Balances from Bank Statements with records kept by Nagar Parishad, Khategaon.
- (iii) The Income and Expenditure accounts gives True and Correct view for the period ended 31.03.2020.
- (iv) The Receipt and Payment account gives a true and Correct view of the transactions under the program/ scheme of the period ended on 31.03.2020.

For Joshi Mahajan and Co.
Chartered Accountants
FRN: 000548C


CA. Neeraj Jain
Partner
M. no: 402730
UDIN:



Date: 26th October 2020
Place: Dewas

Auditor's Observations of Nagar Parishad Khategaon, Dewas M.P.
Nagar Parishad Khategaon
Audit Period: 01/04/2019 to 31/03/2020

Sr No.	Particulars	Auditor's observation	Remarks
A	Audit of Revenue		
1	The Auditor is Responsible for revenue of various sources.	We have verified the Income of Nagar Parishad from all sources and found the same to be in order with the vouchers and receipt books.	NA
2	Whether all the revenue receipt from the counter files of receipt book are duly deposited in bank accounts.	Yes, all the receipt from various income sources has been duly deposited in bank accounts maintained by the nagar parishad.	NA
3	Whether delay is there for more than 2 days in depositing the daily collection of revenue.	The accountant had regularly deposited the amount collected on the previous date except in case of Government and Bank Holidays.	NA
4	Whether there is any lapses in revenue recovery against the quarterly and monthly targets.	On Review of the revenue documents it was observed that the recovery of revenue against the quarterly and monthly targets was not achieved.	NA
5	Whether all the entries in cashbook shall be verified.	Yes, all the entry lies in cash book has been duly verified by us.	NA
6	Whether Interest Income from FDR's is duly and timely accounted for in cash books.	On discussion with the accountant, it has been found that No FD's were made by the Nagar Parishad during the Financial year 2019-20. Therefore, NO interest from FDR's has been recorded in the books of accounts of Parishad.	NA
7	Whether there is any Investments are made on lessor interest rates. If yes, then it has been brought to the notice of CMO.	No such Investment has been made by Parishad during the year.	NA



B Audit of Expenditure

1 Is all the vouchers has been vouched and verified by the auditor.	Yes, all the vouchers relating to the expenses has been duly vouched and Verified by us.	NA
2 Whether there is any error in monthly balances of Cash Book, IF yes, then error is rectified by the accountant.	While verifying cash book it has been observed that some error or ommission has been made by accountant while deriving the balance as on the day end. However such errors has been resolved on a later date when it came to the knowledge.	NA
3 Whether there is any case where over payment has been made as per the limit allowed on that scheme, If yes then whether it is brought to the notice of CMO.	No such case has been found during sample checking.	NA
4 Whether there is any expenditure not accordance with the directions, guidelines, acts and rules issed by the govt of India.	No such case has been found during sample checking.	NA
5 Whether all expenditure has been supported by Financials and Administrative sanctions accorded by the competant authority and limited to the financials and adminitrsative limits of the sanctiong authority.	Yes, on the basis of sampe verification it has been observed that all the expenditure has been made according to the limits sanctioned by the competant authority	NA
6 Whether any case in which appropriate sanction has not been obtained for incurring any expenses.	No such case has been found during sample checking. Sanctions for all the expenses has been found in the files.	NA
7 Whether scheme wise project wise Utilisation Certificates are available.	Utilisation certificates was not available with the concerned persons while conducting audit procedure.	NA



C Audit Book Keeping		
1 Whether all the books of accounts and stores are checked	Yes, all the books of accounts have been checked and verified by us.	NA
2 Whether utilization certificate are tallied with Income and Expenditure and creation of Fixed assets	Utilisation certificates was not available with the concerned persons while conducting audit procedure.	NA
3 Whether all the books of accounts and stores are maintained as per accounting rules applicable to Urban local bodies.	We have checked the books of accounts provided to us by the parishad which is being maintained by some other outsourcing agencies.	NA
4 Whether advance registers are maintained and timely recovered according to conditions of advances.	There is so such separate register maintained for the advance given to employees.	NA
5 Whether bank reconciliation statement are tallied with the records of ULB and the bank concerned.	Yes, all the bank statements has been duly tallied with the Records maintained by the ULB. All such reconcillitaion has been attached in Anneure A	NA
6 Whether Grant registered is prepared by the ULB and reconciled with the cashbook.	The grant register has been separately maintained by the ULB for Central and State Government grant.	NA
7 Whethe Fixed asset register is prepared and reconciled with all other record.	Yes, the Fixed assets register has been maintained and regularly updated by the ULB.	NA

D Audit of FDR		
1 Whether all the fixed deposit and term deposit checked.	On discussion with the accountant, it has been found that No FD's were made by the Nagar Parishad during the Financial year 2019-20.	NA
2 Whether proper records are maintained regarding FD and Term deposit.	On discussion with the accountant, it has been found that No FD's or Term Deposit were made by the Nagar Parishad during the Financial year 2019-20. Therefore, NO interest from FDR's has been recorded in the books of accounts of Parishad.	NA
3 Whether Renewals of FDR's are timely done.	No FD's were made by the Nagar Parishad during the Financial Year under audit.	NA
4 Whether FDR /TDR are kept at lower rate of interest	No FD's were made by the Nagar Parishad during the Financial Year under audit.	NA



E Audit of tenders/Bids		
1 Whether all tenders/bids are verified by the auditors.	On review of the samples, the Tender and Bid documents are available for Audit Purpose.	NA
2 Whether Competitive tendering procedures are followed for all bids.	ULB are following open tender policies.	NA
3 Whether bank gurantees are received in lieu of bid processing fee/performance gurantee.	No such case was found during the audit.	NA
4 Whether bank gurantees are received in lieu of bid processing fee/performance gurantee shall be verified from bank.	No such case was found during the audit.	NA
5 Whether bank gurantee with any such condition which is against the interest of ULB.	No such case was found during the audit.	NA
6 Whether extension of bank gurantee is done.	No such case was found during the audit.	NA

F Audit of Grants and Loans		
1 Whether grant is received from central government and utilised for such purpose for which it is received.	Yes, all the funds received from the Central Government has been utilised for the purpose for which it is received.	NA
2 Whether grant is received from State government and utilised for such purpose for which it is received.	Yes, all the funds received from the State Government has been utilised for the purpose for which it is received.	NA
3 Whether in physical infrastructure(Asset) created out of loan.	No such case was found during the audit.	NA
4 Whether the assets created out of the loan is generating desired revenue.	No such case was found during the audit.	NA
5 Whether there is any diversion of funds from capital receipts/grants/loan to revenue expenditure.	No such case was found during the audit.	NA



G	Other Observations		
1	Whether TDS is deducted at the rate which is prescribed in Income Tax Act, 1961.	Yes, the Nagar Parishad is following the provisions of Income Tax act, 1961 regarding deduction of TDS.	NA
2	Whether TDS is deducted is timely deposited.	On the basis of sample checking it has been observed that TDS compliances has been done on time..	NA
3	Whether interest on late payment of TDS is recorded in Cash Book.	ON sample review, no such case has been found where Interest has to be paid on TDS late deposit.	NA
4	Whether GST provsions are being followed or not.	<i>All the GST provision has been followed by the Nagar Prishad except of the fact that Nagar Parishad is not collecting and pay the GST on some of their Income on which it is liable to pay GST such as Bazaar Bethak Income, Dukaan Kiraya Income etc.</i>	NA
5	Whether revenue of advertisement tax on hoarding is recorded in books as per rules prescribed in MPMAM	On basis of samples all such provisions has been followed.	NA
6	Whether log book is maintained for vehicles	Yes, the log book is maintained and updated by the ULB.	NA
7	Whether provisions are made for arrear of revenues which is recorded	No, the provisions for revenue are not recognised as per Rules.	NA
8	Whether Fixed asset purchased during the year are updated in FAR Rules prescribed in MPMAM	Yes, The Proper Fixed Assets register has been maintained at Nagar Parishad.	NA
9	Whether Vehicle insurance are properly recorded in books of Accounts	Yes, vehicle is properly Insured.	NA
10	Whether all opening balances certificates are available with ULB	No, balance certificates was not available with the ULB	NA
11	Whether proper records of employers contribution to the provident fund are maintaied.	Yes proper records for the same was maintained.	NA



12	whether vouchers are available with supporting of bills	On scrutiny of expenses vouchers, all the vouchers are available with their relevant supporting except in few cases which is being mentioned as per Annexure B	NA
13	Any Other Observation (1)	<p>As per section 51 of CGST Act 2017 Government and Government undertakings and other notified entities making contractual payments where total value of such supply under contract exceeds Rs. 2.5 Lakhs to suppliers. While making any payments under such contracts, the concerned Government/authority shall deduct 2% of the total payment made (1% under each Act and 2% in case of IGST) and remit it into the appropriate GST account.</p> <p>But while verifying the payment vouchers of Nagar Parishad, it has been found that Payment of Rs. 1168430 has been made to Shailesh Chouhan on 12/02/2020 for C.C. Road Construction but no such TDS on GST has been deducted on the same.</p> <p>In the same way payment of Rs. 669596 again made to Shailesh Chauhan on 13/08/2019 for C.C. Road Construction and the TDS under GST has not been deducted on the same too.</p>	NA
14	Any Other Observation (2)	While verifying the Expenses vouchers along with the Purchase Invoice for the same, it has been found that the vendor or supplier has not issued the Valid Tax Invoice as per CGST act 2017. The details for some of the invoices has been enclosed as per Annexure B.	NA
15	Any Other Observation (3)	While verifying the Expenses vouchers along with their approved Notesheets, it has been found that in some cases, expenses has been made by excess amount than what is approved in Notesheets by authorised signatory. Some cases are enclosed herewith as per Annexure C.	NA



16	Any Other Observation (4)	While verifying the balances of Trail Balance for the period ended 31.03.2020, it has been found that there was opening difference of Rs. 18501386.32 in the debit side of trail balance for which no corresponding credit was found. However, it has been explained to us by the accountant that such difference is occurring due to the fact that Nagar Parishad was unaware that in which scheme such amount has been received. however, he ensured us that they will correctly clasify such amount as soon as they collect the infirmation about the schemes.	NA
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For Nagar Parishad, Khategaon

Chief Municipal Officer

Date: 26/10/2020

Place: Dewas

For Joshi Mahajan & Company

Chartered Accountants

FRN: 000548C



CA. Neeraj Kumar Jain

Partner

M. No 402730

UDIN:



Annexure A

Balance Reconcilliation Statements

HDFC Bank (Account Number 7382)

Particulars	Debit	Credit
Balance as per Cash Book	2372	
Balance as per Bank Statement		2372
Total	2372	2372

Bank of India (Account Number 0240)

Particulars	Debit	Credit
Balance as per Cash Book	7910200	
Balance as per Bank Statement		7910200
Total	7910200	7910200

ICICI Bank (Account Number 0013)

Particulars	Debit	Credit
Balance as per Cash Book	247378	
Balance as per Bank Statement		247378
Total	247378	247378

IDFC Bank (Account Number 3002)

Particulars	Debit	Credit
Balance as per Cash Book	7102626	
Balance as per Bank Statement		7102626
Total	7102626	7102626

State Bank of India (Account Number 5705)

Particulars	Debit	Credit
Balance as per Cash Book	3872671	
Balance as per Bank Statement		3872671
Total	3872671	3872671

State Bank of India (Account Number 5817)

Particulars	Debit	Credit
Balance as per Cash Book	2502957	
Balance as per Bank Statement		2502957
Total	2502957	2502957

State Bank of India (Account Number 5965)

Particulars	Debit	Credit
Balance as per Cash Book	13588855	
Balance as per Bank Statement		13588855
Total	13588855	13588855



State Bank of India (Account Number 8678)

Particulars	Debit	Credit
Balance as per Cash Book	55397	
Balance as per Bank Statement		55397
Total	55397	55397

For Nagar Parishad, Khategaon

For Joshi Mahajan & Company
Chartered Accountants
FRN: 000548C

Chief Municipal Officer

Date: 26/10/2020
Place: Dewas



CA. Neeraj Kumar Jain
Partner
M. No.402730
UDIN:



Annexure B

The Vendor or Supplier has not issued the Valid Tax Invoice as per CGST Act 2017.
Some of those Invoices are as mentioned below:

Sr. No.	Voucher Number	Date	Vendor Name	Nature of expenses	Amount	Remarks
1	1173	3/3/2020	Shubham Enterprises	General Expenses	98500	Vendor has not shown Central and State Goods and Service Tax separately on the tax invoice which is mandatory for all the registered suppliers of Goods or Services.
2	1174	3/3/2020	Shubham Enterprises	General Expenses	190701	
3	1177	3/3/2020	Ajay Mahesh Kumar	General Expenses	17380	No GST Number of either Vendor or Supplier has been mentioned in the invoice though, Supplier is GST registered.
4	1178	3/3/2020	Ajay Mahesh Kumar	General Expenses	4140	
5	1264	24/03/2020	Narmada Advertisement	Advertisement Expenses	19233	No GST Number of either Vendor or Supplier has been mentioned in the invoice though, Supplier is GST registered.
6	1306	31/03/2020	Mittal Hardware Stores	Hardware Items	39690	No GST Number of either Vendor or Supplier has been mentioned in the invoice though, Supplier is GST registered.
7	809	24/12/2019	Mahaveer Traders	Kachra Vahan Gloves	5700	No GST Number of either Vendor or Supplier has been mentioned in the invoice though, Supplier is GST registered.
8	810	4/12/2019	Mahaveer Traders	Mask	13680	
9	811	4/12/2019	Mahaveer Traders	Mask	18696	



Sr. No.	Voucher Number	Date	Vendor Name	Nature of expenses	Amount	Remarks
10	816	5/12/2019	Dubey Electronics	Street Lights	19512	Vendor has not shown Central and State Goods and Service Tax separately on the tax invoice which is mandatory for all the registered suppliers of Goods or Services.
11	835	6/12/2019	Vardhman Computer	Laptop	41160	
12	868	18/12/2019	Yash Computers	CCTV camera	17493	



Annexure C

Payment has been made by excess amount than the expenses actually approved in Notesheets:

Sr No.	Voucher No.	Date	Vendor Name	Expenses Allowed as per Notesheets	Invoice Received	Actual Amount Paid	Remarks
1	504	26/09/2019	Balaji Enterprises	10000	10620	10260	Expenses allowed as per Notesheets approved by the authorised signatory is Rs. 10000 only but the invoice received from the vendor for Rs. 10620 and the expenses actually paid to the vendor Rs. 10260. Therefore, excess payment of Rs. 260 was made to the vendor.
2	415	6/9/2019	Siddhi Vinayak Auto Parts	9500	9960	9761	Expenses allowed as per Notesheets approved by the authorised signatory is Rs. 9500 only but the invoice received from the vendor for Rs. 9960 and the expenses actually paid to the vendor Rs. 9761. Therefore, excess payment of Rs. 261 was made to the vendor.

For Nagar Parishad, Khategaon

For Joshi Mahajan & Company
Chartered Accountants
FRN: 000548C

Chief Municipal Officer

Date: 26/10/2020
Place: Dewas



CA. Neeraj Kumar Jain
Partner
M. No. 402730
UDIN:



Name of ULB: Nagar Parishad, Khategaon
Name of Auditor: Joshi Mahajan & Company

Sr No.	Revenue Particular	Year 2018-19	Year 2019-20	Growth/Decline	% of Growth/Decline	Auditor's Remarks
	राजस्व कर की वसूली					
1	संपत्ति कर बकाया	1196000	154653	-609083	-50.93	Collection of Sampatti Kar Bakaya and Sampatti Kar Chalu has been drastically declined from Last Financial Year. It has been reduced by 51% from last year which is not a good sign as far as average recovery as concerned.
2	संपत्ति कर चालु		432264			
3	समेकित कर बकाया	498000	92850	-300585	-60.36	Collection of Samekit Kar Bakaya and Samekit Kar Chalu also has been drastically declined from Last Financial Year. It has been surprisingly reduced by 60% from last year.
4	समेकित कर चालु		104565			
5	शिक्षा उपकर बकाया	25000	3701	-13140	-52.56	Collection of Shiksha Upkar Bakaya and Shiksha Upkar Chalu has been drastically declined from Last Financial Year. It has been reduced by 53% from last year.
6	शिक्षा उपकर चालु		8159			



Sr No.	Revenue Particular	Year 2018-19	Year 2019-20	Growth/Decline	% of Growth/Decline	Auditor's Remarks
7	नगरीय विकास उपकार बकाया	36000	5059	-18554	-51.54	Collection of Nagriya Vikas Upkar Bakaya and Nagriya Vikas Upkar Chalu has been drastically declined from Last Financial Year.
8	नगरीय विकास उपकार चालु		12387			It has been reduced by almost 52% from last year.

गैर राजस्व कर वसूली						
9	जलकर बकाया	1789000		318881	-913279	Collection of Jalakar Bakaya and Jalakar Chalu has also been drastically declined from Last Financial Year. It has been reduced by almost 51% from last year.
10	जलकर चालु		556840		-51.05	

For Nagar Parishad, Khategaon

For Joshi Mahajan & Company
Chartered Accountants
ERN: 000548C

Chief Municipal Officer

Date: 26/10/2020
Place: Dewas



Nagar Parishad Khategaon
Income and Expenditure Statement
1-Apr-2019 to 31-Mar-2020

Particulars	1-Apr-2019 to 31-Mar-2020	Particulars	1-Apr-2019 to 31-Mar-2020
Direct Expenses	10,46,61,865.05	Direct Incomes	12,29,07,656.88
Aaykar	9,23,530.00	Adhibhar Shulk	4,795.00
Agrim Bhugtan	5,60,000.00	Amanat Rashi	35,18,000.00
Amanat Vapsi	33,03,026.00	Anudaan Rashi	5,30,000.00
Ankekshan Kharch	2,16,710.00	Audit Vasuli	460.00
Akash Nagikaran Bhugtan (Leave Encashment)	4,32,552.00	Bazar Baiithak	3,19,100.00
Bank Charges	2,539.63	Bhavan Bhumi/ Dukan Kiraya Bakaya	4,36,758.00
Battery Kray	36,634.71	Bhavan Bhumi/ Dukan Kiraya Chalu	2,86,066.00
Budget GL Code Conversion	1,15,640.00	Bhavan Nirmaan Aavedan Shulk	78,79,504.00
Cc Road	1,21,74,883.60	Bhu Bhatak Bakaya	1,467.00
Cement Chamber Nirmaan	58,02,048.96	Bhu Bhatak Chalu	397.00
Computer Expenses	2,92,991.00	Chungi Kshatipurti Rashi	2,79,70,322.00
Construction Expenses	11,81,100.83	Colony Vikas Anumati Shulk	52,08,502.00
Courier Expenses	9,000.00	Dukaan Nilaami Rashi	16,27,064.00
Diesel Kray	20,77,624.06	Dukaan Premium Rashi	52,26,270.00
DPR Sarvekshan	6,79,884.00	E Tendering Shulk	1,55,000.00
Election Expenses	10,72,945.84	General Basi Grant	75,12,000.00
Electricity Expenses	70,94,754.60	Interest Income	4,59,333.00
E-Tendering Expenses	1,47,000.00	Jal Kar Bakaya	3,18,881.00
Fertilizer Aur Dawai Kray	14,24,424.14	Jal Kar Chalu	5,56,840.00
Festival Expenses	16,48,026.96	License Shulk	4,000.00
Footpath and Fountation Nirmaan	9,60,274.06	Mudrank Shulk	22,72,000.00
Furniture Kray	4,44,838.28	Mukhya Mantri Abha Pradhan Mantri Yojana Nidhi	1,49,59,736.00
Gst	6,89,818.00	Mukhya Mantri Shriya Swachhta Anudaan	1,64,00,000.00
HU Bhopal Loan Installment	99,575.36	Mulbhut Suvidha	37,90,000.00
Income Tax Return Kharch	19,208.00	Nagriya Vikas Upkar Bakaya	5,059.00
Insurance Premium	6,13,999.08	Nagriya Vikas Upkar Chalu	12,387.00
Internet & Communication Expenses	29,510.00	Namantran Shulk	3,60,000.00
Jal Praday Samagri Kray	1,83,070.60	NIRMAT KAR KSHATIPOORTI	2,59,000.00
Jangadna Kaary	19,600.00	Nirvaan Nal Connection	7,400.00
JCB Machine Kiraya	8,24,308.56	Niveda Form Shulk	35,000.00
Kacchra Gadi Kray	7,66,994.57	Niyati Kar Kshti Purti	20,96,000.00
Labour Kaary	1,84,972.00	Pani Tanker Shulk	200.00
Loan Bhugtan	37,703.00	Patta Shulk	2,300.00
Mehangai Bhatta Bhugtan	4,21,960.00	Performance Grant	35,14,000.00
Mobile Toilet Kray	7,62,061.00	Pey Jal Parivahan Hetu Rashi	17,00,000.00
Mratyu Pension Challan	20,500.00	Pratilipi Shulk	36.00
Mukhya Mantri Jan Kalyan Yojana Naya Savera	13,90,000.00	Rajya Vitt Aayog Anudaan	46,00,000.00
Mukhya Mantri Jan Kalyan Yojana Anudaan	16,12,990.00	Sadak Maramatt	15,71,000.00
Muram Kray	4,68,343.36	Samekit Kar Bakaya	92,850.00
Nalkoop Khanan	1,43,543.95	Samekit Kar Chalu	1,04,565.00
Nirmaan Karya E Niveda	5,42,129.60	Sampatti Kar Bakaya	1,54,653.00
Paver Block Construction	2,12,709.09	Sampatti Kar Chalu	4,32,264.00
Pension Katotra	4,19,818.00	Septic Tank	4,000.00
Pipe Kray	1,73,915.38	Siksha Upkar Bakaya	3,701.00
Printing & Stationery	5,22,030.48	Siksha Upkar Chalu	8,159.00
Pump Kray	46,61,080.09	Surcharge	36.00



continued

Nagar Parishad Khategaon

Income and Expenditure Statement

: 1-Apr-2019 to 31-Mar-2020

Particulars	1-Apr-2019 to 31-Mar-2020	Particulars	1-Apr-2019 to 31-Mar-2020
Refreshment	2,74,062.00	Swaccha Bharat Mission	7,32,000.00
Rent Expenses	2,86,443.00	Upkar Rashi	1,62,025.00
Repair Expenses	19,07,093.29	Upkar Vasuli	11,524.00
Safai Samagri Kray	21,26,254.68	Vahan Viram Shulk	3,36,020.00
Shouchalaya Kray	1,26,111.84	Vidhayak Nidhi	53,81,000.00
Soochna Ka Prakashan	2,86,739.58	Vidhayak Suveksha Rashi	99,000.00
Street Light Deyak	52,75,498.40	Vividh Shulk	10,40,982.88
Swacchta Sarvekshan Kharch	10,11,874.20	Yatri Kar Kshatipurti	7,46,000.00
Talaab Saundarya Karan Expense	19,07,575.08		
Tanker Construction	10,34,361.00		
Tanker Rent Expenses	1,38,024.00		
Telephone Deyak	50,579.36		
Travelling Expenses	20,835.00		
Tyre Tube Kray	1,89,018.02		
Vahan Pravas Kiraya	1,64,670.00		
Vehicle Expenses	1,37,034.00		
Vetan Bhugtaan	3,23,96,284.00		
Vividh Kharch	18,60,285.81		
Vraksharopan	19,453.00		
Website Navini Karan	29,400.00		
Indirect Expenses			
Excess of income over expenditure	1,82,45,791.83		
Total	12,29,07,656.88	Total	12,29,07,656.88



Nagar Parishad Khategaon

Receipts and Payments

1-Apr-2019 to 31-Mar-2020

Page 1

Receipts	1-Apr-2019 to 31-Mar-2020	Payments	1-Apr-2019 to 31-Mar-2020
Opening Balance	1,85,01,386.32	Direct Expenses	10,64,51,865.05
Bank Accounts	1,85,01,386.32	Aaykar	9,23,530.00
Direct Incomes	12,29,07,656.88	Agrim Bhugtan	5,60,000.00
Adhibhar Shulk	4,795.00	Amanat Vapsi	33,03,026.00
Amanat Rashi	35,18,000.00	Anekshan Kharch	2,16,710.00
Anudaan Rashi	5,30,000.00	Avkaash Nagdikaran Bhugtaan (Leave Encashment)	4,32,552.00
Audit Vasuli	460.00	Bank Charges	2,539.63
Bazar Baithak	3,19,100.00	Battery Kray	36,634.71
Bhavan Bhumi/ Dukan Kiraya Bakaya	4,36,758.00	Budget GL Code Conversion	1,15,640.00
Bhavan Bhumi/ Dukan Kiraya Chalu	2,86,066.00	Cc Road	1,21,74,883.60
Bhavan Nirmaan Aavedan Shulk	78,79,504.00	Cement Chamber Nirmaan	58,02,048.96
Bhu Bhatak Bakaya	1,467.00	Computer Expenses	2,92,991.00
Bhu Bhatak Chalu	397.00	Construction Expenses	11,81,100.83
Bhungi Kshatipurti Rashi	2,79,70,322.00	Courier Expenses	9,000.00
Colony Vikas Anumati Shulk	52,08,502.00	Diesel Kray	20,77,624.06
Dukaan Nilaami Rashi	16,27,064.00	DPR Sarvekshan	6,79,884.00
Dukaan Premium Rashi	52,26,270.00	Election Expenses	10,72,945.84
E Tendering Shulk	1,55,000.00	Electricity Expenses	70,94,754.60
General Basi Grant	75,12,000.00	E-Tendering Expenses	1,47,000.00
Interest Income	4,59,333.00	Fertilizer Aur Dawai Kray	14,24,424.14
Jal Kar Bakaya	3,18,881.00	Festival Expenses	16,48,026.96
Jal Kar Chalu	5,56,840.00	Footpath and Fountation Nirmaan	9,60,274.06
License Shulk	4,000.00	Furniture Kray	4,44,838.28
Mudrank Shulk	22,72,000.00	Gst	6,89,818.00
Mukhya Mantri Athva Pradhan Mantri Yojana Nidhi	1,49,59,736.00	HU Bhopal Loan Installment	99,575.36
Mukhya Mantri Sheriya Swacchta Anudaan	1,64,00,000.00	Income Tax Return Kharch	19,208.00
Mulbhut Suvidha	37,90,000.00	Insurance Premium	6,13,999.08
Nagriya Vikas Upkar Bakaya	5,059.00	Internet & Communication Expenses	29,510.00
Nagriya Vikas Upkar Chalu	12,387.00	Jal Praday Samagri Kray	1,83,070.60
mantran Shulk	3,60,000.00	Jangadna Kaary	19,600.00
NIRMAT KAR KSHATIPOORTI	2,59,000.00	JCB Machine Kiraya	8,24,308.56
Nirvaan Nal Connection	7,400.00	Kacchra Gadi Kray	7,66,994.57
Niveda Form Shulk	35,000.00	Labour Kaary	1,84,972.00
Niyati Kar Kshti Purti	20,96,000.00	Loan Bhugtan	37,703.00
Pani Tanker Shulk	200.00	Mehangai Bhatta Bhugtan	4,21,960.00
Patta Shulk	2,300.00	Mobile Toilet Kray	7,62,061.00
Performance Grant	35,14,000.00	Mratyu Pension Challan	20,500.00
Pey Jal Parivahan Hetu Rashi	17,00,000.00	Mukhya Mantri Jan Kalyan Yojana Naya Savera	13,90,000.00
Pratilipi Shulk	36.00	Mukhya Mantri Jan Kalyan Yojna Anudaan	34,02,990.00
Rajya Vitt Aayog Anudaan	46,00,000.00	Muram Kray	4,68,343.36
Sadak Maramatt	15,71,000.00	Nalkoop Khanan	1,43,543.95
Samekit Kar Bakaya	92,850.00	Nirmaan Karya E Niveda	5,42,129.60
Samekit Kar Chalu	1,04,565.00	Paver Block Construction	2,12,709.09
Sampatti Kar Bakaya	1,54,653.00	Pension Katotra	4,19,818.00
Sampatti Kar Chalu	4,32,264.00	Pipe Kray	1,73,915.38
Septic Tank	4,000.00	Printing & Stationery	5,22,030.48
Carried Over	14,14,09,043.20	Carried Over	10,64,51,865.05

continued ...

Receipts	1-Apr-2019 to 31-Mar-2020	Payments	1-Apr-2019 to 31-Mar-2020
Brought Forward	14,14,09,043.20	Brought Forward	10,64,51,865.05
Siksha Upkar Bakaya	3,701.00	Pump Kray	46,61,080.09
Siksha Upkar Chalu	8,159.00	Refreshment	2,74,062.00
Surcharge	36.00	Rent Expenses	2,86,443.00
Swaccha Bharat Mission	7,32,000.00	Repair Expenses	19,07,093.29
Upkar Rashi	1,62,025.00	Safai Samagri Kray	21,26,254.68
Upkar Vasuli	11,524.00	Shouchalaya Kray	1,26,111.84
Vahan Viram Shulk	3,36,020.00	Soochna Ka Prakashan	2,86,739.58
Vidhayak Nidhi	53,81,000.00	Street Light Deyak	52,75,498.40
Vidhayak Suveksha Rashi	99,000.00	Swaccha Sarvekshan Kharch	10,11,874.20
Vividh Shulk	10,40,982.88	Talaab Saundarya Karan Expense	19,07,575.08
Yatri Kar Kshatipurti	7,46,000.00	Tanker Construction	10,34,361.00
Direct Expenses	17,90,000.00	Tanker Rent Expenses	1,38,024.00
Mukhya Mantri Jan Kalyan Yojna Anudaan	17,90,000.00	Telephone Deyak	50,579.36
		Travelling Expenses	20,835.00
		Tyre Tube Kray	1,89,018.02
		Vahan Pravas Kiraya	1,64,670.00
		Vehicle Expenses	1,37,034.00
		Vetan Bhugtaan	3,23,96,284.00
		Vividh Kharch	18,60,285.81
		Vraksharopan	19,453.00
		Website Navini Karan	29,400.00
		Closing Balance	3,67,47,178.15
		Bank Accounts	3,67,47,178.15
Total	14,31,99,043.20	Total	14,31,99,043.20



Nagar Parishad Khategaon

Trial Balance

1-Apr-2019 to 31-Mar-2020

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	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Current Assets				
Cash-in-Hand	1,85,01,386.32 Dr	15,58,57,261.82	13,76,11,469.99	3,67,47,178.15 Dr
Bank Accounts		50,11,433.00	50,11,433.00	
	1,85,01,386.32 Dr	15,08,45,828.82	13,26,00,036.99	3,67,47,178.15 Dr
Direct Incomes				
Adhibhar Shulk			12,29,07,656.88	12,29,07,656.88 Cr
Amanat Rashi			4,795.00	4,795.00 Cr
Anudaan Rashi			35,18,000.00	35,18,000.00 Cr
Audit Vasuli			5,30,000.00	5,30,000.00 Cr
Bazar Baithak			460.00	460.00 Cr
Bhavan Bhumi/ Dukan Kiraya Bakaya			3,19,100.00	3,19,100.00 Cr
Bhavan Bhumi/ Dukan Kiraya Chalu			4,36,758.00	4,36,758.00 Cr
Bhavan Nirmaan Aavedan Shulk			2,86,066.00	2,86,066.00 Cr
Bhu Bhatak Bakaya			78,79,504.00	78,79,504.00 Cr
Bhu Bhatak Chalu			1,467.00	1,467.00 Cr
Chungi Kshatipurti Rashi			397.00	397.00 Cr
Colony Vikas Anumati Shulk			2,79,70,322.00	2,79,70,322.00 Cr
Dukaan Nilaami Rashi			52,08,502.00	52,08,502.00 Cr
Dukaan Premium Rashi			16,27,064.00	16,27,064.00 Cr
E Tendering Shulk			52,26,270.00	52,26,270.00 Cr
General Basi Grant			1,55,000.00	1,55,000.00 Cr
Interest Income			75,12,000.00	75,12,000.00 Cr
Jal Kar Bakaya			4,59,333.00	4,59,333.00 Cr
Jal Kar Chalu			3,18,881.00	3,18,881.00 Cr
License Shulk			5,56,840.00	5,56,840.00 Cr
Mudrank Shulk			4,000.00	4,000.00 Cr
Mukhya Mantri Athva Pradhan Mantri Yojana Nidhi			22,72,000.00	22,72,000.00 Cr
Mukhya Mantri Sheriya Swacchta Anudaan			1,49,59,736.00	1,49,59,736.00 Cr
Mulbhut Suvidha			1,64,00,000.00	1,64,00,000.00 Cr
Nagriya Vikas Upkar Bakaya			37,90,000.00	37,90,000.00 Cr
Nagriya Vikas Upkar Chalu			5,059.00	5,059.00 Cr
Namantran Shulk			12,387.00	12,387.00 Cr
NIRMAT KAR KSHATIPOORTI			3,60,000.00	3,60,000.00 Cr
Nirvaan Nal Connection			2,59,000.00	2,59,000.00 Cr
Niveda Form Shulk			7,400.00	7,400.00 Cr
Niyati Kar Kshti Purti			35,000.00	35,000.00 Cr
Pani Tanker Shulk			20,96,000.00	20,96,000.00 Cr
Patta Shulk			200.00	200.00 Cr
Performance Grant			2,300.00	2,300.00 Cr
Pey Jal Parivahan Hetu Rashi			35,14,000.00	35,14,000.00 Cr
Pratilipi Shulk			17,00,000.00	17,00,000.00 Cr
Rajya Vitt Aayog Anudaan			36.00	36.00 Cr
Sadak Maramatt			46,00,000.00	46,00,000.00 Cr
Samekit Kar Bakaya			15,71,000.00	15,71,000.00 Cr
Samekit Kar Chalu			92,850.00	92,850.00 Cr
			1,04,565.00	1,04,565.00 Cr
Carried Over	1,85,01,386.32 Dr	15,58,57,261.82	26,05,19,126.87	8,61,60,478.73 Cr



continued ...

	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	1,85,01,386.32 Dr	15,58,57,261.82	26,05,19,126.87	8,61,60,478.73 Cr
Sampatti Kar Bakaya			1,54,653.00	1,54,653.00 Cr
Sampatti Kar Chalu			4,32,264.00	4,32,264.00 Cr
Septic Tank			4,000.00	4,000.00 Cr
Siksha Upkar Bakaya			3,701.00	3,701.00 Cr
Siksha Upkar Chalu			8,159.00	8,159.00 Cr
Surcharge			36.00	36.00 Cr
Swaccha Bharat Mission			7,32,000.00	7,32,000.00 Cr
Upkar Rashi			1,62,025.00	1,62,025.00 Cr
Upkar Vasuli			11,524.00	11,524.00 Cr
Vahan Viram Shulk			3,36,020.00	3,36,020.00 Cr
Vidhayak Nidhi			53,81,000.00	53,81,000.00 Cr
Vidhayak Suveksha Rashi			99,000.00	99,000.00 Cr
Vividh Shulk			10,40,982.88	10,40,982.88 Cr
Yatri Kar Kshatipurti			7,46,000.00	7,46,000.00 Cr
Direct Expenses		10,64,51,865.05	17,90,000.00	10,46,61,865.05 Dr
Aaykar		9,23,530.00		9,23,530.00 Dr
Agrim Bhugtan		5,60,000.00		5,60,000.00 Dr
Amanat Vapsi		33,03,026.00		33,03,026.00 Dr
Ankekshan Kharch		2,16,710.00		2,16,710.00 Dr
Avkaash Nagdikaran Bhugtaan (Leave Encashment)		4,32,552.00		4,32,552.00 Dr
Bank Charges		2,539.63		2,539.63 Dr
Battery Kray		36,634.71		36,634.71 Dr
Budget GL Code Conversion		1,15,640.00		1,15,640.00 Dr
Cc Road		1,21,74,883.60		1,21,74,883.60 Dr
Cement Chamber Nirmaan		58,02,048.96		58,02,048.96 Dr
Computer Expenses		2,92,991.00		2,92,991.00 Dr
Construction Expenses		11,81,100.83		11,81,100.83 Dr
Courier Expenses		9,000.00		9,000.00 Dr
Diesel Kray		20,77,624.06		20,77,624.06 Dr
DPR Sarvekshan		6,79,884.00		6,79,884.00 Dr
Election Expenses		10,72,945.84		10,72,945.84 Dr
Electricity Expenses		70,94,754.60		70,94,754.60 Dr
E-Tendering Expenses		1,47,000.00		1,47,000.00 Dr
Fertilizer Aur Dawai Kray		14,24,424.14		14,24,424.14 Dr
Festival Expenses		16,48,026.96		16,48,026.96 Dr
Footpath and Fountation Nirmaan		9,60,274.06		9,60,274.06 Dr
Furniture Kray		4,44,838.28		4,44,838.28 Dr
Gst		6,89,818.00		6,89,818.00 Dr
HU Bhopal Loan Installment		99,575.36		99,575.36 Dr
Income Tax Return Kharch		19,208.00		19,208.00 Dr
Insurance Premium		6,13,999.08		6,13,999.08 Dr
Internet & Communication Expenses		29,510.00		29,510.00 Dr
Jal Praday Samagri Kray		1,83,070.60		1,83,070.60 Dr
Jangadna Kaary		19,600.00		19,600.00 Dr
JCB Machine Kiraya		8,24,308.56		8,24,308.56 Dr
Carried Over	1,85,01,386.32 Dr	26,23,09,126.87	26,23,09,126.87	1,85,01,386.32 Dr



	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward	1,85,01,386.32 Dr	26,23,09,126.87	26,23,09,126.87	1,85,01,386.32 Dr
Kacchra Gadi Kray		7,66,994.57		7,66,994.57 Dr
Labour Kaary		1,84,972.00		1,84,972.00 Dr
Loan Bhugtan		37,703.00		37,703.00 Dr
Mehangai Bhatta Bhugtan		4,21,960.00		4,21,960.00 Dr
Mobile Toilet Kray		7,62,061.00		7,62,061.00 Dr
Mratyu Pension Challan		20,500.00		20,500.00 Dr
Mukhya Mantri Jan Kalyan Yojana Naya Savera		13,90,000.00		13,90,000.00 Dr
Mukhya Mantri Jan Kalyan Yojna Anudaan		34,02,990.00		34,02,990.00 Dr
Muram Kray		4,68,343.36	17,90,000.00	16,12,990.00 Dr
Nalkoop Khanan		1,43,543.95		1,43,543.95 Dr
Nirmaan Karya E Niveda		5,42,129.60		5,42,129.60 Dr
Paver Block Construction		2,12,709.09		2,12,709.09 Dr
Pension Katotra		4,19,818.00		4,19,818.00 Dr
Pipe Kray		1,73,915.38		1,73,915.38 Dr
Printing & Stationery		5,22,030.48		5,22,030.48 Dr
Pump Kray		46,61,080.09		46,61,080.09 Dr
Refreshment		2,74,062.00		2,74,062.00 Dr
Rent Expenses		2,86,443.00		2,86,443.00 Dr
Repair Expenses		19,07,093.29		19,07,093.29 Dr
Safai Samagri Kray		21,26,254.68		21,26,254.68 Dr
Shouchalaya Kray		1,26,111.84		1,26,111.84 Dr
Soochna Ka Prakashan		2,86,739.58		2,86,739.58 Dr
Street Light Deyak		52,75,498.40		52,75,498.40 Dr
Swacchta Sarvekshan Kharch		10,11,874.20		10,11,874.20 Dr
Talaab Saundarya Karan Expense		19,07,575.08		19,07,575.08 Dr
Tanker Construction		10,34,361.00		10,34,361.00 Dr
Tanker Rent Expenses		1,38,024.00		1,38,024.00 Dr
Telephone Deyak		50,579.36		50,579.36 Dr
Travelling Expenses		20,835.00		20,835.00 Dr
Tyre Tube Kray		1,89,018.02		1,89,018.02 Dr
Vahan Pravas Kiraya		1,64,670.00		1,64,670.00 Dr
Vehicle Expenses		1,37,034.00		1,37,034.00 Dr
Vetan Bhugtaan		3,23,96,284.00		3,23,96,284.00 Dr
Vividh Kharch		18,60,285.81		18,60,285.81 Dr
Vraksharopan		19,453.00		19,453.00 Dr
Website Navini Karan		29,400.00		29,400.00 Dr
Difference in opening balances	1,85,01,386.32 Cr			1,85,01,386.32 Cr
Grand Total		26,23,09,126.87	26,23,09,126.87	

