AUDITOR REPORT

OF

NAGAR PARISHAD REHLI

Address: NAER BUS STAND REHLI DISTRICT SAGAR (M.P)

Financial Year Ended – 31st March 2024

GDK & ASSOCIATES

Office Address:

1st Floor, Above Bandhan Bank

Bangali kali Tiraha, Gopalganj Sagar (M.P.) – 470002

Contact No. +91-9039307485

E-mail: **camayankkesharwani@gmail.com**

GDK & ASSOCIATES
CHARTERED ACCOUNTANTS
Office: Sagar, Bhopal, Indore, Pune

CA. Mayank Kesharwani
Partner
FCA, M.Com

1st Floor, Above Bandhan Bank, Hans Villa
Bangali Kali Tiraha, Gopal Ganj, Sagar (M.P.)
Cell: 09039307485, 6260056004
E-mail: camayankkesharwani@gmail.com

To,

Chief Muncipal Officer
Nagar Parishad Rehli
District Sagar (M.P)

We have audited the cash book and relevant records for the year 2023-2024 of Rehli Nagar Parishad. Preparation of financial statements is the responsibility of organization. Organization is responsible for its accuracy and completeness. Our responsibility is to express our opinion on these financial statements based on our audit. Financial statements are not being prepared by Nagar Parishad, therefore we express on cash book maintained and prepared by Nagar Parishad.

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 misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosure used and significant estimate made by management, as well as evaluating the overall financial statements presentation.

We believe that our audit provides a reasonable basis of our opinion and subject to our detailed observation in the enclosed annexure of this report. In case of cash book for the year ending 31st march 2024.

We are thankful to the staff for their co-operation in carrying out the audit.

Thanks & Regards,

The Audit report has be
discussed with us.

For GDK & Associates
Chartered Accountants

GDK & ASSOCIATES PARTNER CHARTERED ACCOUNTANT

CA Mayank Kesharwani
Partner
M. No. 430007

GDK & ASSOCIATES
CHARTERED ACCOUNTANTS
Office: Sagar, Bhopal, Indore, Pune

CA. Mayank Kesharwani
Partner
FCA, M.Com

1st Floor, Above Bandhan Bank, Hans Villa
Bangali Kali Tiraha, Gopal Ganj, Sagar (M.P.)
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AUDITOR'S REPORT

We have audited the annexed Receipt & Payment account of **NAGAR PALIKA PARISHAD REHLI DIST. SAGAR (M.P.) as at 31st March, 2024**. These financial statements are the responsibility of the **NAGAR PALIKA PARISHAD REHLI** DIST. SAGAR (MP).

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the ULB and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

We conducted the above audit in accordance with the 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 of 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

शासकीय

Opinion

In our opinion and to the best of our information and according to the explanations given to us, palika parishad had maintained books of accounts relating to receipt and payment account. However, relating to balance sheet we cannot express an opion as no relevant documentation were shown relating to the figures appearing in balance sheet.

For GDK & ASSOCIATES
Chartered Accountants

Place: Sagar (MP)
Date: 28/10/2024

GDK & ASSOCIATES PARTNER CHARTERED ACCOUNTANTS

CA Mayank Kesharwani
(Partner)
M. No. 430007
UDIN : 24430007BKFCOE1620

परीक्षण विवरण
वर्ष 2023-24
नगर परिषद रहली

क्रं	ब्यौरे	टिप्पणी
A	**राजस्व की लेखा परीक्षा**	
1	विभिन्न स्रोतों से राजस्व प्राप्ति की जाँच ।	निकाय द्वारा हमें आय-व्यय, कैशफ्लो स्टेटमेंट , जेड कैशबुक, कैशियर कैशबुक ,बैलेंसशीट पत्रक प्रदान किया है, निकाय द्वारा प्रदान किये गए आय-व्यय का कैश बुक से मिलान किया गया है, लेखापाल द्वारा बताया गया की लेखो को टैली एकाउंटिंग सॉफ्टवेयर डबल एंट्री में बनाया गया है | जिसमे आय व्यय खाते बनाये गए है। निकाय द्वारा बनाए गए आय-व्यय पत्रक, कैशफ्लो स्टेटमेंट, बैलेंसशीट सलंग्न है।
2	रेवेंयू रिसीप्ट को रिसीप्ट बुक से जाचना एवं जाँच करना की जो पैसा प्राप्त हुआ है वह निर्धारित बैंक खाते मे जमा किया गया है।	हमारे द्वारा रेवेंयू रिसीप्ट को कैशबुक से सेंपलिंग के आधार पर जांचा गया एवं देखा गया की जो पैसा प्राप्त हुआ उसे निर्धारित बैंक मे जमा किया गया है।
3	ऐसे मामले जहां नगदी जमा करने मे 02 दिन से अधिक का समय लगा ।	**Note**: अंकेक्षण के दौरान पाया गया की निकाय को मिली आय कि राशि का हिसाब केशियर कैश बुक एवं सेप सॉफ्टवेयर में अगले दिन लिखा जाता है एवं नगद भी बैंक में अगले दिन ही जमा किया जाता है। इस सन्दर्भ में पूछे जाने पर अधिकारियो ने बताया की जिस दिन नगद प्राप्त होता है उस दिन केवल चालान में रिकॉर्डिंग की जाती है जबकि नगद अगले दिन जमा किया जाता है। वर्ष के दोरान कई बार नगद राशि बैंक खाते मे 2 दिनो के बाद भी जमा की जा रही है।
4	रोकड़ बही में प्रविष्टियों की जाँच।	हमारे द्वारा केशियर कैश बुक में प्रविष्टियों की जाँच की गई। जो की जांच के दोरान सही पायी गयी।
5	मासिक एवं त्रेमासिक लक्ष्य एवं लक्ष्यों की प्राप्ति।	हमने अधिकारियो के साथ इस मुद्दे पर चर्चा की अधिकारियो द्वारा हमें सूचित किया कि निकाय द्वारा वसूली पत्रक बनाया जाता है जिसमे वार्षिक मांग एवं उनके संबंध मे की गई वसूली

GDK & ASSOCIATES * CHARTERED ACCOUNTANT * PARTNER

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद रहली

<table>
<tr><td></td><td></td><td>का विवरण तैयार किया जाता है वसूली पत्रक से हमे निम्न जानकारी प्राप्त हुई:-

<table>
<tr><th>करो का विवरण</th><th>कुल वार्षिक मांग (बकाया एवं चालू मांग सहित)</th><th>कुल वार्षिक बसूली (बकाया एवं चालू मांग सहित)</th><th>वार्षिक बसूली का प्रतिशत (बकाया एवं चालू मांग सहित)</th></tr>
<tr><td>संपत्ति कर</td><td>1652251/-</td><td>972538/-</td><td>58.86%</td></tr>
<tr><td>समेकित कर</td><td>2685087/-</td><td>878421/-</td><td>32.71%</td></tr>
<tr><td>विकास उपकर</td><td>561997/-</td><td>247998/-</td><td>44.12%</td></tr>
<tr><td>शिक्षा उपकर</td><td>459714/-</td><td>226190/-</td><td>49.20%</td></tr>
<tr><td>दुकान किराया</td><td>1057000/-</td><td>480011/-</td><td>45.41%</td></tr>
<tr><td>जलकर</td><td>4639521/-</td><td>1488225/-</td><td>32.07%</td></tr>
<tr><td>बाज़ार शुल्क</td><td>0/-</td><td>0/-</td><td>0%</td></tr>
</table></td></tr>
<tr><td>6</td><td>एफ़. डी. आर. पर ब्याज की प्राप्ति की जाँच एवं उसका रोकड़ बही में लेखांकन ।</td><td>लेखापाल ने हमें बताया की निकाय के पास मौजूदा वित्तीय वर्ष में कोई भी एफ डी नही है ।</td></tr>
<tr><td>7</td><td>ऐसे मामले जहां पर कम ब्याज दर से निवेश किया गया हे ।</td><td>लागु नही</td></tr>
<tr><td>B</td><td colspan="2">व्यय की लेखा परीक्षा</td></tr>
<tr><td>1</td><td>सभी योजनाओं के अंतर्गत किये गए व्ययों की जाँच।</td><td>हमारे द्वारा सभी योजनाओं पर व्यय कि जानकारी मांगी गई, इस संबंध में हमें व्ययों के वाउचर प्रदान किये गए, लेखापाल ने हमें बताया की सारे खर्चे कैश बुक में एवं सेप सॉफ्टवेयर मे रिकॉर्ड किये गए है। हमारे द्वारा सेंपलिंग के आधार पर व्ययों के वाउचर की कैश बुक से चेकिंग की गई जो की सही पाए गए। निकाय को चाहिए की वो जल्द से जल्द सभी योजनाओं के अंतर्गत किये गए व्ययों का हिसाब अलग से मेन्टेन करे।

निकाय द्वारा योजनाओं के अंतर्गत किये गए व्ययों का रिकॉर्ड नही तैयार किया जाता है।</td></tr>
</table>

GDK & ASSOCIATES CHARTERED ACCOUNTANT PARTNER

मुख्य नगरपालिका अधिकारी
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2	रोकड़ बही में प्रविष्टियाँ एवं उनका प्रासंगिक वाउचर्स से जाँच।	हमने रोकड़ बही में प्रविष्टियाँ एवं उनका प्रासंगिक वाउचर्स की जाँच सेम्प्लिंग के आधार पर की, जिसे जांच के दौरान सही पाया गया।
3	रोकड़ बही के मासिक बैलेंस की जांच।	हमने रोकड़ बही की मासिक शेष राशि की जांच की जो कि बैंक खाते के शेष राशि के सामानांतर पाई गई।
4	विशेष योजनाओं में किये गए व्ययों को उस योजना के अंतर्गत मिली राशि के अनुरुप होने की जांच ।	निकाय द्वारा यूटिलाइजेशन सर्टिफिकेट नहीं बनाये गए हैं।
5	व्ययों का भारत सरकार/ राज्य सरकार द्वारा जारी दिशा निर्देश के अनुसार होने की जांच ।	लेखपाल द्वारा यह सुनिश्चित किया गया की सभी व्यय भारत सरकार राज्य सरकार द्वारा जारी दिशा निर्देश के अनुसार ही किये गए हैं।
6	फिनांशियल प्रोप्रिएटी की जांच, सारे व्यय सक्षम वित्तीय एवं प्रशासनिक प्राधिकारी द्वारा उनकी सीमा में स्वीकृत किये जाने उपरान्त किये गए हो ।	निकाय द्वारा हमें आश्वासन दिया गया की सारे व्यय सक्षम वित्तीय एवं प्रशासनिक प्राधिकारी द्वारा उनकी सीमा में स्वीकृत किये गए है।
7	वे सभी मामले जहां पर उचित स्वीकृत प्राप्त नहीं हुए।	निरंक
8	योजना एवं परियोजना अनुसार यूटिलाइजेशन सर्टिफिकेट्स की जांच ।एवं यूटिलाइजेशन सर्टिफिकेट की योजना एवं परियोजना के अनुसार आय एवं व्यय से मिलानकरना एवं अचल संपत्ति का सृजन ।	निकाय द्वारा यूटिलाइजेशन सर्टिफिकेट नहीं बनाये गए हैं।
9	अन्य	निरंक
C	**बुक कीपिंग की लेखा परीक्षा**	
1	सभी खाते बही एवं स्टोर्स की जांच ।	हमने केशियर कैशबुक, जेड कैशबुक, वाउचर, की जाँच सेंपलिंग के आधार पर की, हमें उसमे कई विसंगतिया प्राप्त हुई जिनका उल्लेख उक्त निहित स्थान पर किया गया है।निकाय द्वारा कोई भी अचल संपत्ति का रजिस्टर नहीं बनाया गया है

GDK & ASSOCIATES PARTNER CHARTERED ACCOUNTANT

मुख्य नगरपालिका अधिकारी
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		साथ ही साथ निकाय द्वारा रेवन्यू एवं कैपिटल एक्सपेंडीचर को अलग-अलग नहीं दर्शाया गया है। निकाय द्वारा टेंडर रजिस्टर नहीं बनाया गया है, इससे यह स्पष्ट नही हो पता है कि वर्ष में कितने टेंडर प्राप्त हुए है , भविष्य में टेंडर रजिस्टर पर विशेष ध्यान देने कि आवश्यकता है और उसे पूर्ण किया जाना अनिवार्य है।
2	सभी खाते बही एवं स्टोर्स लेखा नियमों के अनुरुप बनाए गए होने की जांच ।	हमारे द्वारा सभी खाते बही एवं स्टोर्स की जांच सेंपलिंग के आधार पर की गई जो की जांच के दोरान सही पाये गए परंतु हमे जल प्रदाय शाखा का स्टोर रजिस्टर प्राप्त नही हुआ।
3	एडवांस रजिस्टर की जांच। एडवांस को शर्तों के अनुसार समय से खातों में दर्ज करना एवं उनकी वसूली की जांच ।	हमारे द्वारा एडवांस रजिस्टर एवं अन्य दस्तावेज की मांग किये जाने पर लेखापाल द्वारा बताया गया की यहाँ पर कोई भी अग्रिम नहीं दिया गया है एवं ऐसा कोई भी रजिस्टर नहीं बनाया गया है।
4	बैंक रेकन्सिलीऐशन की जांच ।	परिषद् द्वारा बैंक रेकन्सीलेशन विवरण बनाये गए है।
5	ग्रांट रजिस्टर की सभी प्रविष्टियों की जांच एवं उनकी प्राप्ति एवं भुगतान का रोकड़ बही में प्रविष्टियों से मिलान ।	निकाय द्वारा ग्रांट रजिस्टर नहीं बनाया गया है, ग्रांट प्राप्त होने पर उसकी प्रविष्ठी कैशबुक मे कर ली जाती है।
6	अचल संपत्ति के रजिस्टर का अन्य रिकार्ड्स से मिलान ।	हमने लेखापाल से पूछा ओर पाया की यहाँ पर कोई भी अचल संपत्ति का रजिस्टर नहीं बनाया जाता है।
7	परियोजना अनुसार भुगतान एवं प्राप्ति का मिलान ।	निकाय द्वारा कोई भी ग्रांट रजिस्टर, ग्रांट यूटीलाईजेशन नहीं बनाया गया है, जिसके अभाव मे यह जान पाना संभव नहीं है।
D	**एफडीआर के लेखा परीक्षा**	
1	फिक्स्ड डिपाजिट एवं टर्म डिपाजिट की जांच ।	निकाय के अधिकारियो से पूछताछ के दौरान पता चला की निकाय द्वारा कोई भी एफ डी इस वित्तीय वर्ष में नहीं बनाई गई है ।
2	फिक्स्ड डिपॉजिट्स के उचित रिकार्ड्स एवं उनके नवीनीकरण की जांच ।	लागू नहीं।
3	ऐसे मामले जहां पर फिक्स्ड डिपाजिट एवं टर्म डिपाजिट का निवेश कम ब्याज दर पर किया गया ।	लागू नहीं।

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GDK & ASSOCIATES
PARTNER
CHARTERED ACCOUNTANT

4	एफडीआर / टीडीआर पर अर्जित ब्याज कैशबुक की प्रविष्टियों से जांच ।	लागू नहीं।
E	**निविदाएं / बोली की लेखा परीक्षा**	
1	यु.एल.बी द्वारा आम्रन्त्रित सभी निविदा/बोली की जांच।	हमारे द्वारा लेखापाल से यु.एल.बी द्वारा आम्रन्त्रित सभी निविदा/बोली की जानकारी मांगी गई, परन्तु निकाय द्वारा कोई भी निविदा रजिस्टर वर्ष के लिए नहीं बनाया गया है ।
2	सभी निविदा बोलियों मे प्रतिस्पर्धी निविदा प्रक्रियाओं का पालन होने की जाँच ।	लेखपाल ने हमें बताया की निकाय द्वारा कोई भी टेंडर रजिस्टर नहीं बनाया जाता, टेंडर एप्लीकेशन ऑनलाइन पोर्टल के माध्यम से ही जमा होती है। हमारे द्वारा प्रतिचयन प्रक्रिया द्वारा चेकिंग की गई जो की सही पाए गए ।
3	निर्माण एवं रख रखाव की अवधि में सभी निविदा शुल्क / बिड प्रोसेसिंग शुल्क /परफॉरमेंस गारंटी की प्राप्ति की जांच ।	लेखपाल ने हमें बताया की निकाय द्वारा कोई भी टेंडर रजिस्टर नहीं बनाया जाता, टेंडर एप्लीकेशन ऑनलाइन पोर्टल के माध्यम से ही जमा होती है, और उनसे जुड़ी हुई निविदा शुल्क भी सीधे बैंक खाते मे प्राप्त होती है जिसका निकाय द्वारा कोई भी रिकॉर्ड नही बनाया गया है।
4	ऐसे मामले जहां पर बैंक गारंटी, बिड प्रोसेसिंग शुल्क / परफॉरमेंस गारंटी के एवज में प्राप्त हुई हो ,उनका जारी किये गए बैंक द्वारा सत्यापन ।	हमने लेखाकार के साथ इस मामले पर चर्चा की है और लेखाकार ने हमें बताया की वर्तमान में कोई बैंक गारंटी स्वीकार नहीं कि जाती हैं।
5	बैंक गारंटी की शर्तों की जाँच एवं ऐसे बैंक गारंटी जो U.L.B के हित मै न हो उनका उल्लेख ।	लागू नहीं
6	बैंक गारंटी के एक्सटेंशन की जाँच ।	लागू नहीं
F	**अनुदान और ऋण की लेखापरीक्षा**	
1	केंद्र सरकार द्वारा प्रदान की गयी ग्रांट्स एवं उनके उपयोग की जाँच ।	निकाय द्वारा कोई भी ग्रांट रजिस्टर, ग्रांट यूटीलाईजेशन नहीं बनाया गया है, जिसके अभाव मे यह जान पाना संभव नहीं है।
2	राज्य सरकार द्वारा प्रदान की गयी ग्रांट्स एवं उनके उपयोग की जाँच।	निकाय द्वारा कोई भी ग्रांट रजिस्टर, ग्रांट यूटीलाईजेशन नहीं

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PARTNER
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		बनाया गया है, जिसके अभाव मे यह जान पाना संभव नहीं है।
3	फिजिकल इंफ्रास्ट्रक्चर के लिए प्रदान किये गए ऋण एवं उनकी उपयोगिता की जाँच ।फिजिकल इंफ्रास्ट्रक्चर के रेवेन्यू मैकेनिज्म पर टिपण्णी एवं उस फिजिकल इंफ्रास्ट्रक्चर से रेवेन्यू उत्पन न होने के संभावित कारणों पर टिपण्णी ।	निकाय द्वारा हुड़को से ऋण लिया गया था जिसकी किस्त का भुगतान निकाय द्वारा किया जाता है परंतु निकाय द्वारा ऋण का रिकॉर्ड नही बनाया गया है की वर्ष के प्रारम्भ मे कितनी राशि शेष थी, कितनी राशि ब्याज के तौर पर अदा की गई।
4	कैपिटल रिसीप्ट / ग्रांट्स / सामान्य खर्चो के लिया प्राप्त लोन के पैसो में डायवर्सन के मामलो की जाँच ।	ऑडिट के दौरान कोई भी ऐसा मामला सामने नहीं आया ।

For Chief Municipal Officer
Nagar Palika Rehli

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद रहली

For GDK & Associates
Chartered Accountants

GDK & ASSOCIATES
PARTNER
CHARTERED ACCOUNTANTS

CA Mayank Kesharwani
Partner
M. No. 430007
Udin: 23430007BKFCOE1620

For Accountant
Nagar Palika Rehli

लेखापाल
नगरपालिका परिषद रहली

Date: 28/10/2024

Place: Sagar MP

Revised Abstract Sheet for reporting on Audit Paras

Name of ULB : Municipal Council Rehli
Name of Auditor : GDK & Associates

Sr. No.	Parameters	Description			Observation in Brief	Suggestions
1	**Audit of Revenue**					
	राजस्व कर वसूली					
		Receipts in Rs.				
		Year 2023-24	**Year 2022-23**	**% of Growth**		
(i)	संपत्तिकर	9,75,238	9,64,659	1.10%	Growth rate is negative.	MC has to see this area of Collection and recovery process should be improved.
(ii)	समेकित कर	8,78,421	9,92,229	-11.47%	Growth rate is negative.	MC has to see this area of Collection and recovery process should be improved.
(iii)	नगरीय विकास उपकर	2,47,998	2,72,551	-9.01%	Growth rate is negative.	MC has to see this area of Collection and recovery process should be improved.
(iv)	शिक्षा उपकर	2,26,190	2,39,005	-5.36%	Growth rate is negative.	MC has to see this area of Collection and recovery process should be improved.
	कुल योग	**23,27,847**	**24,68,444**	-5.70%		
	गैर राजस्व वसूली					
(i)	भवन भूमि किराया	4,80,011.00	7,43,000.00	-35.40%	Growth rate is negative.	MC has to see this area of Collection and recovery process should be improved.
(ii)	जल उपभोक्ता प्रभार	14,88,225.00	22,42,720.00	-33.64%	Growth rate is negative.	MC has to see this area of Collection and recovery process should be improved.
(iii)	ठोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार	5,10,213	8,51,671	-40.09%	NA	NA

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GDK & ASSOCIATES CHARTERED ACCOUNTANT PARTNER

Revised Abstract Sheet for reporting on Audit Paras

Name of ULB : Municipal Council Rehli
Name of Auditor : GDK & Associates

Sr. No.	Parameters	Description			Observation in Brief	Suggestions
(iv)	अन्य कर / शुल्क	45,75,746.00	14,87,089.00	207.70%	Growth rate is negative.	MC has to see this area of Collection and recovery process should be improved.
	कुल योग	**70,54,195**	**53,24,480**	32.49%		
	महा योग	**93,82,042**	**77,92,924**			
2	**Audit of Expenditure**	Refer to Schedule 'B'			Refer to Schedule 'B'	Refer to Schedule 'B'
3	**Audit of Book Keeping**	Refer to Schedule 'C'			Refer to Schedule 'C'	Refer to Schedule 'C'
4	**Audit of FDR**	Refer to Schedule 'D'			Refer to Schedule 'D'	Refer to Schedule 'D'
5	**Audit of Tenders/Bids**	Refer to Schedule 'E'			Refer to Schedule 'E'	Refer to Schedule 'E'
6	**Audit of Grants & Loans**	Refer to Schedule 'F'			Refer to Schedule 'F'	Refer to Schedule 'F'

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GDK & ASSOCIATES PARTNER

Revised Abstract Sheet for reporting on Audit Paras

Name of ULB : Municipal Council Rehli
Name of Auditor : GDK & Associates

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
7	**Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another**	Refer to Schedule 'F'	Refer to Schedule 'F'	Refer to Schedule 'F'
8	**Any Other**			
	a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non tax).	Revenue Expenditure is 12.14 times of Revenue Income		
	b) Percentage of Capital Expenditure with respect to Total Expenditure	**42.58%**		

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GDK & ASSOCIATES * CHARTERED ACCOUNTANT * PARTNER

Revised Abstract Sheet for reporting on Audit Paras

Name of ULB : Municipal Council Rehli
Name of Auditor : GDK & Associates

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
9	Whether all the temporary advances have been fully recovered or not.	Refer to Schedule 'C'	Refer to Schedule 'C'	Refer to Schedule 'C'
10	Whether bank reconciliation statements is being regularly prepared.	Refer to Schedule 'C'	Refer to Schedule 'C'	Refer to Schedule 'C'

For Accountant
Jitendra
लेखापाल
नगरपालिका परिषद रहली
Nagar Parishad Rehli

For Chief Municipal Officer
मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद रहली
Nagar Parishad Rehli

For GDK & Associates
Chartered Accountants
GDK & ASSOCIATES * PARTNER * CHARTERED ACCOUNTANTS
CA Mayank Kesharwani
Partner
M.No. 430007

NAGAR PARISHAD REHLI

REHLI DISTRICT SAGAR (M.P)

Revised Abstract Sheet For Reporting On Audit Paras

INCOME & EXPENDITURE INFORMATION F.Y 2023-24

DIVISION	DISTRICT	ULB NAME	ULB TYPE	REVENUE RECEIPTS						
				PROPERTY TAX	OTHER TAX REVENUE	FEES & USER CHARGES	REVENUE FROM MUNCIPAL PROPERTY	ASSIGNED REVENUE	REVENUE GRANTS, CONTRIBUTIONS & SUBSIDIES	OTHER INCOME
1	2	3	4	6	7	8	9	10	11	12
SAGAR	SAGAR	REHLI	Nagar Parishad	16,71,341.90	23,31,172.35	13,19,865.39	40,73,776.40	3,36,57,174.00	-	17,06,572.29

CAPITAL RECEIPTS				
CAPITAL RECEIPTS	CENTRAL FINANCE COMMISSION RECEIPTS	STATE FINANCE COMMISSION RECEIPTS	OTHER GRANT.	TOTAL INCOME
13	14	15	16	17
1,70,039.85	1,22,42,364.00	1,41,72,000.00	4,49,30,405.04	11,61,04,671.37

REVENUE EXP.					CAPITAL EXP.		
ESTABLISHMENT EXP.	ADMINISTRATIVE EXP.	OPRETION & MAINTANANCE EXP.	INTEREST EXP.	OTHER EXP.	LOAN REPAYMENT	OTHER CAPITAL EXPENDITURE	TOTAL EXPENDITURE
18	19	20	21	22	23	24	25
4,72,19,386.00	1,39,71,907.00	1,86,97,316.00	1,06,028.56	53,12,594.19	2,52,000.00	6,34,71,110.71	14,90,30,342.46

For Accountant

नगरपालिका परिषद रहली
Nagar Parishad Rehli

For Chief Municipal Officer

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद रहली
Nagar Parishad Rehli

For GDK & Associates
Chartered Accountants

CA Mayank Kesharwani
Partner
M.No. 430007

Balance Sheet of Rehli Municipal Council
as on 31st March 2024

	Particulars	Schedule No.	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
A	**SOURCES OF FUNDS**			
A1	**Reserves and Surplus**			
	Municipal (General) Fund	B-1	(16,41,63,976.62)	(12,70,38,392.38)
	Earmarked Funds	B-2	1,95,78,383.69	1,87,19,813.09
	Reserves	B-3	48,83,28,262.88	46,93,77,453.08
	Total Reserve & Surplus		**34,37,42,669.95**	**36,10,58,873.79**
A2	**Grants, Contributions for specific purposes**	B-4	**1,49,41,060.00**	**1,73,02,358.76**
A3	**Loans**			
	Secured loans	B-5	1,15,43,116.00	1,17,95,116.00
	Unsecured loans	B-6	-	-
	Total Loans		**1,15,43,116.00**	**1,17,95,116.00**
	TOTAL OF SOURCES OF FUNDS (A1+A2+A3)		**37,02,26,845.95**	**39,01,56,348.55**
B	**APPLICATION OF FUNDS**			
B1	**Fixed Assets**	B-11		
	Gross Block		64,12,59,923.20	62,01,82,130.20
	Less: Accumulated Depreciation		37,04,25,348.61	33,55,55,177.61
	Net Block		**27,08,34,574.59**	**28,46,26,952.59**
	Capital work-in-progress		7,31,74,040.82	4,26,83,929.11
	Total Fixed Assets		**34,40,08,615.41**	**32,73,10,881.70**
B2	**Investments**			
	Investment - General Fund	B-12	-	-
	Investment - Other Funds	B-13	-	-
	Total Investments		-	-
B3	**Current assets, loans & advances**			
	Stock in hand (Inventories)	B-14	2,73,966.36	4,14,357.50
	Sundry Debtors (Receivables)	B-15	94,06,160.30	69,46,495.61
	Gross amount outstanding			
	Less: Accumulated provision against bad and doubtful Receivables		-	-
	Deposit Assets		-	-
	Loan & Advances		-	-
	Prepaid expenses	B-16	21,260.00	47,296.56
	Cash and Bank Balances	B-17	5,55,54,181.08	8,94,54,726.26
	Loans, advances and deposits	B-18	-	-
	Total Of Curent Assets		**6,52,55,567.74**	**9,68,62,875.93**
B4	**Current Liabilities and Provisions**			
	Deposits received	B-7	3,27,77,465.40	3,22,22,820.40
	Deposit works	B-8	-	-
	Other liabilities (Sundry Creditors)	B-9	25,76,578.80	7,85,840.68
	Provisions	B-10	36,83,293.00	10,08,748.00
	Total Current Liabilities		**3,90,37,337.20**	**3,40,17,409.08**
B5	**Net Current Assets [Sub Total (B3) - Sub Total (B4)]**		**2,62,18,230.54**	**6,28,45,466.85**

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GDK & ASSOCIATES * CHARTERED ACCOUNTANT * PARTNER

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)		37,02,26,845.95	39,01,56,348.55

Notes to the balance sheet

For GDK & Associates
Chartered Accountants
FRN: 002159C

GDK & ASSOCIATES PARTNER CHARTERED ACCOUNTANT

CA Mayank Kesharwani
Partner
M. No. 430007
UDIN: 24430007BKFCOE1620

For Rehli Municipal Council

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद रहली

Chief Municipal Officer

Accounts Officer
लेखापाल
नगरपालिका परिषद रहली

Rehli Municipal Council
As on 31.03.2024

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

Account Code	Particulars	General Account Current Year 2023-24	General Account Previous Year 2022-23
3100000	**Balance as per last account**	(12,70,38,392.38)	-
	Additions during the year	-	-
31090-02	• Surplus for the year	-	-
	• Transfers	-	-
	Total (Rs.)	-	-
	Deductions during the year	1,80,64,495.58	-
	• Deficit for the year	1,90,61,088.66	-
	• Transfers	-	-
	Total (Rs.)	**3,71,25,584.24**	-
310	**Balance at the end of the current year**	**(16,41,63,976.62)**	**(12,70,38,392.38)**

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

Particulars	Sanchit Nidhi Current Year 2023-24	Other Fund Current Year 2023-24	Total	Sanchit Nidhi Previous Year 2022-23	Other Fund Previous Year 2022-23	Total
Account Code	**31110**	**3117000**		**31110**	**3117000**	
(a) Opening Balance	1,87,19,813.09	-	1,87,19,813.09	-	-	-
(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)	7,86,350.60	72,220.00	8,58,570.60	1,87,19,813.09	-	1,87,19,813.09
Total (b)	**7,86,350.60**	**72,220.00**	**8,58,570.60**	**1,87,19,813.09**	-	**1,87,19,813.09**
(c) Payments out of funds						
[I] Capital expenditure on						
• Fixed Asset	-	-	-	-	-	-
• Others	-	-	-	-	-	-
[II] Revenue Expenditure on						
• Salary, Wages and allowances etc	-	-	-	-	-	-
• Rent Other administrative charges	-	-	-	-	-	-
[III] Other:	-	-	-			
• 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)	**1,95,06,163.69**	**72,220.00**	**1,95,78,383.69**	**1,87,19,813.09**		**1,87,19,813.09**

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GDK & ASSOCIATES * CHARTERED ACCOUNTANTS
PARTNER

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	46,93,77,453.08	2,76,68,352.80	49,70,45,805.88	87,17,543.00	48,83,28,262.88
31211	Capital Reserve					
31220	Borrowing Redemption	-		-		-
31230	Special Funds (Utilised)	-		-		-
31240	Statutory Reserve	-		-		-
31250	General Reserve	-		-		-
31260	Revaluation Reserve	-		-		-
	Total Reserve funds	**46,93,77,453.08**	**2,76,68,352.80**	**49,70,45,805.88**	**87,17,543.00**	**48,83,28,262.88**

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		Total
Account Code	32010	32020	32080	32060		
(a) Opening Balance	-	1,73,02,358.76	-	-	-	1,73,02,358.76
(b) Additions to the Grants *						
- Grant received during the year	1,22,42,364.00	5,91,02,405.04	-	-		7,13,44,769.04
- 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)	**1,22,42,364.00**	**5,91,02,405.04**	-	-	-	**7,13,44,769.04**
Total (a + b)	**1,22,42,364.00**	**7,64,04,763.80**	-	-	-	**8,86,47,127.80**
(c) Payments out of funds						
- Capital expenditure on Fixed Assets	-	2,76,68,352.80	-	-	-	**2,76,68,352.80**
- Capital Expenditure on Other	-	-	-	-	-	-
- Revenue Expenditure on	-	-	-	-		-
o Salary, Wages, allowances etc.	-	-	-	-		-
o Others	1,22,42,364.00	3,37,95,351.00	-	-	-	**4,60,37,715.00**
- Other:						
o Loss on disposal of Grant	-	-	-	-	-	-
o Grants Refunded	-	-	-	-	-	-
- Other administrative charges	-	-	-	-	-	-
Total (c)	**1,22,42,364.00**	**6,14,63,703.80**	-	-	-	**7,37,06,067.80**
Net balance at the year end (a+b)-(c)	-	**1,49,41,060.00**	-	-	-	**1,49,41,060.00**

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
33010	Loans from Central Government	-	-
33020	Loans from State government	-	-
33030	Loans from Govt. bodies & Associations	-	-
33040	Loans from international agencies	-	-
33050	Loans from banks & other financial institutions	1,15,43,116.00	1,17,95,116.00
33060	Other Term Loans	-	-
33070	Bonds & debentures	-	-
33080	Other Loans	-	-
	Total Secured Loans	**1,15,43,116.00**	**1,17,95,116.00**

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Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (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 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
34010	From Contractors	1,29,87,429.40	1,24,32,784.40
34020	From Revenues	1,97,90,036.00	1,97,90,036.00
34030	From staff	-	-
34080	From Others	-	-
	Total deposits received	**3,27,77,465.40**	**3,22,22,820.40**

Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year 01/04/2023 (Rs)	Additions during the Current Year 2023-24 (Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the Current Year 31/03/2024 (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 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
35010	Creditors	-	-
35011	Employee Liabilities	11,92,233.00	-
35012	Interest Accrued and Due	8,705.00	14,468.44
35020	Recoveries Payable	4,00,360.32	2,23,877.45
35030	Government Dues Payable	8,97,446.50	4,17,849.50
35040	Refunds Payable	-	-
35080	Others, miscellaneous	-	-
35041	Advance Collection of Revenues	77,833.98	1,29,645.29
35013	Outstanding Liabilities	-	-
	Total Other liabilities (Sundry Creditors)	**25,76,578.80**	**7,85,840.68**

Schedule B-10: Provisions

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
36010	Provision for Expenses	36,83,293.00	10,08,748.00
36020	Provision for Interest	-	-
36030	Provision for Other Assets	-	-
	Total Provisions	**36,83,293.00**	**10,08,748.00**

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Schedule B-11: Fixed Assets

Account	Particulars	Gross Block				Accumulated Depreciation				Net Block	
Account Code	Particulars	Opening Balance on 01.04.2023	Additions during the period	Deductions during the period	Cost at the end of the year 31.03.2024	Opening Balance on 01.04.2023	Additions during the period	Deductions during the period	Total at the end of the year 31.03.2024	At the end of Current Year 2023-24	At the end of the Previous Year 2022-23
1	2	3	4	5	6	7	8	9	10	11	12
41010	Land	62,19,639.00	21,49,849.00	-	83,69,488.00	-	-	-	-	83,69,488.00	62,19,639.00
41020	Buildings	8,93,07,890.84	97,53,357.00	-	9,90,61,247.84	5,08,47,333.06	32,67,486.00	-	5,41,14,819.06	4,49,46,428.78	3,84,60,557.78
41025	Heritage Building	2,37,996.00	-	-	2,37,996.00	-	-	-	-	2,37,996.00	2,37,996.00
	Infrastructure Assets										-
41030	• Roads and Bridges	25,98,30,913.15	21,57,611.00	-	26,19,88,524.15	20,84,96,681.15	1,59,35,165.00	-	22,44,31,846.15	3,75,56,678.00	5,13,34,232.00
41031	• Sewerage and Drainage	4,14,57,871.14	-	-	4,14,57,871.14	1,82,83,558.55	27,63,858.00	-	2,10,47,416.55	2,04,10,454.59	2,31,74,312.59
41032	• Water ways	16,35,46,169.61	57,797.00	-	16,36,03,966.61	2,48,75,475.12	80,59,129.00	-	3,29,34,604.12	13,06,69,362.49	13,86,70,694.49
41033	• Public Lighting	2,14,86,358.00	25,30,142.00	-	2,40,16,500.00	1,12,06,364.63	24,01,650.00	-	1,36,08,014.63	1,04,08,485.37	1,02,79,993.37
41034	• Bridge	27,21,908.00	-	-	27,21,908.00	-	-	-	-	27,21,908.00	27,21,908.00
	Sanitation and solid waste management	60,900.00	-	-	60,900.00	-	-	-	-	60,900.00	60,900.00
	Lakes and Ponds	-	-	-	-	-	-	-	-	-	-
	Other assets					-	-				-
41040	• Plants & Machinery	1,45,00,942.00	16,47,589.00	-	1,61,48,531.00	1,06,86,743.82	5,80,088.00	-	1,12,66,831.82	48,81,699.18	38,14,198.18
41050	• Vehicles	93,08,631.00	-	-	93,08,631.00	58,94,337.89	7,04,277.00	-	65,98,614.89	27,10,016.11	34,14,293.11
41060	• Office & other equipment	34,00,777.46	26,67,798.00	-	60,68,575.46	20,61,615.89	3,67,132.00	-	24,28,747.89	36,39,827.57	13,39,161.57
41070	• Furniture, fixtures, fittings and electrical appliances	37,61,043.00	33,650.00	-	37,94,693.00	25,33,541.58	3,56,541.00	-	28,90,082.58	9,04,610.42	12,27,501.42
4180	• Other fixed assets	43,41,091.00	80,000.00	-	44,21,091.00	6,69,525.92	4,34,845.00	-	11,04,370.92	33,16,720.08	36,71,565.08
	Total	62,01,82,130.20	2,10,77,793.00	-	64,12,59,923.20	33,55,55,177.61	3,48,70,171.00	-	37,04,25,348.61	27,08,34,574.59	28,46,26,952.59
41210	Work-in-progress	-	-	-	-					7,31,74,040.82	4,26,83,929.11
	Total	62,01,82,130.20	2,10,77,793.00	-	64,12,59,923.20	33,55,55,177.61	3,48,70,171.00		37,04,25,348.61	34,40,08,615.41	28,46,26,952.59

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Schedule B-12: Investments - General Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost 2023-24 (Rs.)	Previous year Carrying Cost 2022-23 (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		-	-
	Total of Investments General Fund		-	-	-

Schedule B-13: Investments - Other Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost 2023-24 (Rs.)	Previous year Carrying Cost 2022-23 (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 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
43010	Stores	2,73,966.36	4,14,357.50
43020	Loose Tools	-	-
43080	Others	-	-
	Total Stock in hand	**2,73,966.36**	**4,14,357.50**

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Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount 2023-24 (Rs.)	Previous year 2022-23 Net amount (Rs.)
43110	**Receivables for Property Taxes**				
	Less than 5 years	13,47,035.53	-	13,47,035.53	19,76,446.82
	More than 5 years*	-	-	-	
	Sub - total	**13,47,035.53**	-	**13,47,035.53**	**19,76,446.82**
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	
	Net Receivables of Property Taxes	**13,47,035.53**	-	**13,47,035.53**	**19,76,446.82**
43120	**Receivable for Water Taxes**			-	
	Less than 3 years	39,75,400.40		39,75,400.40	21,47,818.57
	More than 3 years*			-	
	Sub - total	39,75,400.40	-	39,75,400.40	21,47,818.57
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	
	Net Receivables of Other Taxes	39,75,400.40	-	39,75,400.40	21,47,818.57
43120	**Receivable of Other Taxes**			-	
	Less than 3 years	31,62,037.96		31,62,037.96	23,38,636.12
	More than 3 years*			-	
	Sub - total	**31,62,037.96**	-	**31,62,037.96**	**23,38,636.12**
	Less: State Government Cesses/Levies in Taxes - Control Accounts			-	
	Net Receivables of Other Taxes	**31,62,037.96**	-	**31,62,037.96**	**23,38,636.12**
				-	
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	9,21,686.41	-	9,21,686.41	4,83,594.10
	More than 3 years*	-	-	-	-
	Sub - total	**9,21,686.41**	-	**9,21,686.41**	**4,83,594.10**
43180	**Receivables control Accounts**	-	-	-	-
	Sub - total	-	-	-	-
					-
	Total of Sundry Debtors (Receivables)	**94,06,160.30**	-	**94,06,160.30**	**69,46,495.61**

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Rehli Municipal Council
As on 31.03.2024

Sub Schedules Part of Balance Sheet

Sub Schedule to B-1: Municipal (General) Fund

S. No.	Particulars	Date of Entry	Current Year 2023-24
A	Balance as per last account		(12,70,38,392.38)
B	Additions during the year		
			-
			-
			-
	Sub Total (Rs.)		-
C	Excess of Income over Expenditure during the year		-
D	Deductions during the year		-
		1.4.2023	6,69,976.00
		1.4.2023	1,73,94,519.58
	Sub Total (Rs.)		1,80,64,495.58
E	Excess of expenditure over Income during the year		1,90,61,088.66
	Balance at the end of the current year (A+B+C-D-E)		(16,41,63,976.62)

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GDK & ASSOCIATES CHARTERED ACCOUNTANT
PARTNER

Rehli Municipal Council

INCOME AND EXPENDITURE STATEMENT

For the Period From 1 April 2023 to 31 March 2024

	Item/ Head of Account	Schedule No	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
A	**INCOME**			
	Tax Revenue	IE-1	57,98,072.13	57,30,568.00
	Assigned Revenues & Compensation	IE-2	3,36,57,174.00	3,56,14,690.00
	Rental Income from Municipal Properties	IE-3	49,51,621.92	10,09,000.00
	Fees & User Charges	IE-4	13,19,865.39	19,93,175.54
	Sale & Hire Charges	IE-5	5,77,391.79	6,14,228.60
	Revenue Grants, Contributions & Subsidies	IE-6	5,47,55,258.00	4,21,15,487.99
	Income from Investments	IE-7	-	-
	Interest Earned	IE-8	7,73,422.00	18,30,070.00
	Other Income	IE-9	3,55,758.50	1,05,966.00
	Total - INCOME		**10,21,88,563.73**	**8,90,13,186.13**
B	**EXPENDITURE**			
	Establishment Expenses	IE-10	4,72,19,386.00	5,08,23,480.00
	Administrative Expenses	IE-11	1,39,71,907.84	1,54,69,494.27
	Operations & Maintenance	IE-12	1,86,97,316.20	3,20,19,686.98
	Interest & Finance Expenses	IE-13	1,67,523.15	1,87,809.43
	Programme Expenses	IE-14	52,59,804.60	35,37,929.50
	Revenue Grants, Contributions & subsidies	IE-15	2,77,193.00	5,91,000.00
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation	IE-18	3,48,70,171.00	3,85,66,670.00
	Total - EXPENDITURE		**12,04,63,301.79**	**14,11,96,070.18**
C	***Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)***		**(1,82,74,738.06)**	**(5,21,82,884.05)**
D	Add/Less: Prior period Items (Net)	IE-19	-	-
E	***Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)***		**(1,82,74,738.06)**	**(5,21,82,884.05)**
F	**Less: Transfer to Reserve Funds**		7,86,350.60	9,36,922.00
G	***Net balance being surplus/ deficit carried over to Municipal Fund (E-F)***		**(1,90,61,088.66)**	**(5,31,19,806.05)**

For GDK & Associates
Chartered Accountants

Mayank Kesharwani

GDK & ASSOCIATES PARTNER CHARTERED ACCOUNTANT

CA Mayank Kesharwani
Partner
M.NO: 430007
UDIN: 24430007BKFCOE1620

Rehli Municipal Council

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नगरपालिका परिषद रहली

Chief Municipal Officer

Accounts Officer

लेखापाल
नगरपालिका परिषद रहली

Rehli Municipal Council
Sub Schedule forming Part of Income & Expenditure Statement
For the Period from 01/04/2023 to 31/03/2024

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
11001	Property tax	20,45,136.77	19,88,099.00
11002	Water tax	31,59,600.00	31,59,600.00
11003	Sewerage tax	-	-
11004	Conservancy Tax	32,661.36	26,893.00
11005	Lighting Tax	-	-
11006	Education tax	2,58,101.00	2,56,047.00
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	3,02,573.00	2,99,929.00
	Sub-total	**57,98,072.13**	**57,30,568.00**
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	**57,98,072.13**	**57,30,568.00**

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

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (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 2023-24 (Rs)	Previous Year 2022-23 (Rs)
12010	Taxes and Duties collected by others	25,98,131.00	18,43,288.00
12020	Compensation in lieu of Octroi	3,10,59,043.00	3,37,71,402.00
12020	Nazool Contribution	-	-
12030	Compensations in lieu of Concessions	-	-
	Total assigned revenues & compensation	**3,36,57,174.00**	**3,56,14,690.00**

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Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
13010	Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya)	49,51,621.92	10,04,710.00
13020	Rent from Office Buildings	-	-
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	-	-
13080	Other rents	-	4,290.00
	Sub-Total	**49,51,621.92**	**10,09,000.00**
13090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	**49,51,621.92**	**10,09,000.00**

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

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
14010	Empanelment & Registration Charges	-	-
14011	Licensing Fees	1,000.00	4,01,446.00
14012	Fees for Grant of Permit	27,680.00	1,10,901.00
14013	Fees for Certificate or Extract	720.00	275.00
14014	Development Charges	-	-
14015	Regularization Fees	-	1,51,262.00
14020	Penalties and Fines	27,043.89	55,060.94
14040	Other Fees	3,64,746.00	8,796.00
14050	User Charges	8,47,803.50	12,56,450.60
14060	Entry Fees	-	-
14070	Service / Administrative Charges	14,578.00	8,984.00
14080	Other Charges	36,294.00	-
	Aashary Shulk	-	-
	Sub-Total	**13,19,865.39**	**19,93,175.54**
14090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total income from Fees & User Charges	**13,19,865.39**	**19,93,175.54**

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
15010	Sale of Products	-	-
15011	Sale of Forms & Publications	5,63,391.79	5,17,070.60
15012	Sale of stores & scrap	-	94,758.00
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	-	2,400.00
15041	Hire Charges for Equipment	14,000.00	-
	Total Income from Sale & Hire charges - Income head-wise	**5,77,391.79**	**6,14,228.60**

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Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
16010	**Revenue Grant**		
1601001	Grant Revenue-State Govt.	3,37,95,351.00	2,98,17,576.00
1601011	Grant Revenue-Central Govt.	1,22,42,364.00	98,98,366.00
1601021	Grant Revenue-Other Organisations	-	-
1601090	Grant Revenue-Dep on Grant Assets	87,17,543.00	23,99,545.99
16020	Re-imbursement of expenses	-	-
16030	Contribution towards schemes	-	-
	Total Revenue Grants, Contributions & Subsidies	**5,47,55,258.00**	**4,21,15,487.99**

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (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 IE- 8: Interest Earned

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
17110	Interest from Bank Accounts	7,73,422.00	18,30,070.00
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others		
17180	Other Interest		
	Total - Interest Earned	**7,73,422.00**	**18,30,070.00**

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
18010	Deposits Forfeited	-	-
1801001	Beneficiary Contribution for Public Toilets	-	-
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	3,55,758.50	1,05,966.00
	Total Other Income	**3,55,758.50**	**1,05,966.00**

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Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
21010	Salaries, Wages and Bonus	3,76,37,708.00	3,70,82,695.00
21020	Benefits and Allowances	74,40,691.00	27,70,269.00
21030	Pension	6,24,806.00	21,69,030.00
21040	Other Terminal & Retirement Benefits	15,16,181.00	88,01,486.00
	Total establishment expenses	**4,72,19,386.00**	**5,08,23,480.00**

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
22010	Rent, Rates and Taxes	-	-
22011	Office maintenance	77,20,208.08	1,03,56,610.00
22012	Communication Expenses	1,53,182.00	1,12,421.00
22020	Books & Periodicals	20,000.00	-
22021	Printing and Stationery	13,08,389.00	9,28,166.00
22030	Traveling & Conveyance	17,40,409.00	16,07,187.00
22040	Insurance	51,546.56	91,620.27
22050	Audit Fees	76,700.00	-
22051	Legal Expenses	1,11,200.00	87,200.00
22052	Professional and other Fees	13,89,850.00	16,05,750.00
22060	Advertisement and Publicity	11,12,573.20	6,49,060.00
22061	Membership & subscriptions	-	-
22080	Other Administrative Expenses	2,87,850.00	31,480.00
	Total administrative expenses	**1,39,71,907.84**	**1,54,69,494.27**

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
23010	Power & Fuel	17,900.00	-
23020	Bulk Purchases	-	1,75,67,842.38
23030	Consumption of Stores	75,47,059.00	59,62,513.20
23040	Hire Charges	3,12,115.20	39,200.00
23050	Repairs & maintenance -Infrastructure Assets	32,69,790.00	23,65,358.00
23051	Repairs & maintenance - Civic Amenities	2,83,257.00	9,98,034.00
23052	Repairs & maintenance - Buildings	3,87,472.00	27,87,033.40
23053	Repairs & maintenance - Vehicles	4,39,350.00	6,86,774.00
23054	Repairs & maintenance - Furnitures	75,303.00	2,54,826.00
23055	Repairs & maintenance - Office Equipments	1,81,925.00	1,26,550.00
23056	Repairs & maintenance - Electrical Appliances	1,22,990.00	2,24,397.00
23057	Repairs & maintenance - Heritage Building	-	5,87,573.00
23059	Repairs & maintenance - Others	1,32,420.00	2,21,942.00
23080	Other operating & maintenance expenses	59,27,735.00	1,97,644.00
	Total operations & maintenance	**1,86,97,316.20**	**3,20,19,686.98**

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Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
44010	Establishment	-	-
44020	Administrative	-	-
44030	Operations & Maintenance	21,260.00	47,296.56
	Total Prepaid expenses	**21,260.00**	**47,296.56**

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
45010	**Cash**	-	-
45020	**Balance with Bank - Municipal Funds**		
45021	Nationalised Banks	5,55,54,181.08	8,94,54,726.26
45022	Other Scheduled Banks	-	-
45023	Scheduled Co-operative Banks	-	-
45024	Post Office	-	-
	Sub-total	**5,55,54,181.08**	**8,94,54,726.26**
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	**5,55,54,181.08**	**8,94,54,726.26**

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GDK & ASSOCIATES
PARTNER
CHARTERED ACCOUNTANT

Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the Year 01/04/2023 (Rs.)	Paid during the current year 2023-24 (Rs.)	Recovered during the year 2023-24 (Rs.)	Balance outstanding at the end of the Year 31/03/2024 (Rs.)
46010	Loans and Advances to Employees	-	-	-	-
46020	Employee Provident Fund Loans				-
46030	Loans to Others				-
46040	Advance to Suppliers and Contractors		-		-
46050	Advance to Others	-	-	-	-
46060	Deposit with External Agencies (PHE)	-	-	-	-
46080	Other Current Assets	-	-	-	-
	Sub -Total	-	-	-	-
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	-	-	-	-

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

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
46110	Loans to Others	-	-
46120	Advances	-	-
46130	Deposits	-	-
	Total Accumulated Provision	-	-

Schedule B-19: Other Assets

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (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 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
48010	Loan Issue Expenses	-	-
48020	Discount on Issue of Loans	-	-
48030	Others	-	-
	Total Miscellaneous expenditure	-	-

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GD & ASSOCIATES CHARTERED ACCOUNTANT PARTNER

Rehli Municipal Council

As on 31.03.2024

Sub Schedules Part of Balance Sheet

Sub- Schedule B-4: Grants & Contribution for Specific Purposes

Account Code	Particulars	Opening Balance 01/04/2023	Addition During the Current Year 2023-24 (Rs.)	Total	Utilization/Expenditure (Rs.)					Balance at the end of Current Year 2023-24 (Rs.)
					In Agency Work	In Fixed Assets	In Revenue Exp	Other Adjustment	Total Utilization	
	32010 Grant From Centeral Govt.									
3201029	14th Finance Commission	-	-	-	-	-	-	-	-	-
3201000	15th Finance Commission	-	1,22,42,364.00	1,22,42,364.00	-	-	1,22,42,364.00	-	1,22,42,364.00	-
	Sub Total (A)	-	1,22,42,364.00	1,22,42,364.00	-	-	1,22,42,364.00	-	1,22,42,364.00	-
	32020 Grant From State Goverment									
3202001	Grants From State Finance Commission	-	1,41,72,000.00	1,41,72,000.00	-	-	1,41,72,000.00	-	1,41,72,000.00	-
3202011	Grants for Road Development	-	48,21,205.00	48,21,205.00	-	-	48,21,205.00	-	48,21,205.00	-
3202012	Grant Gov Mp Mulbhoot	-	70,90,004.00	70,90,004.00	-	-	70,90,004.00	-	70,90,004.00	-
3202021	Samekit Anudan	-	14,50,000.00	14,50,000.00	-	-	14,50,000.00	-	14,50,000.00	-
3202023	Special fund for Mulbhoot	-	18,00,000.00	18,00,000.00	-	-	18,00,000.00	-	18,00,000.00	-
3202051	CM Urban Infra Development	-	1,73,94,519.58	1,73,94,519.58	-	1,73,94,519.58	-	-	1,73,94,519.58	-
3202087	Other Grant	-	44,62,142.00	44,62,142.00	-	-	44,62,142.00	-	44,62,142.00	-
32020	CM Kayakalup Yojna	98,00,000.00	40,01,000.00	1,38,01,000.00	-	54,74,903.00	-	-	54,74,903.00	83,26,097.00
32020	Anganwadi Grant	81,906.76	6,69,976.00	7,51,882.76		7,51,882.76			7,51,882.76	-
32020	SDRF Scheme	74,20,452.00	12,28,000.00	86,48,452.00	-	20,33,489.00	-	-	20,33,489.00	66,14,963.00
320	Sanjeevni Clinic Scheme	-	20,13,558.46	20,13,558.46	-	20,13,558.46	-	-	20,13,558.46	-
	Sub Total (B)	1,73,02,358.76	5,91,02,405.04	7,64,04,763.80	-	2,76,68,352.80	3,37,95,351.00	-	6,14,63,703.80	1,49,41,060.00
	32080 Other Grant									
	Other Grant	-	-	-	-	-	-	-	-	-
	Sub Total (C)	-	-	-	-	-	-	-	-	-
	Grand Total	1,73,02,358.76	7,13,44,769.04	8,86,47,127.80	-	2,76,68,352.80	4,60,37,715.00		7,37,06,067.80	1,49,41,060.00

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GUPTA ASSOCIATES * PARTNER * CHARTERED ACCOUNTANT

Rehli Municipal Council
As on 31.03.2024
Sub Schedules Part of Balance Sheet
Sub-Schedule B-7: Deposits Received

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
3401001	**3401001 Earnest Money Deposit**		
	Earnest Money Bazar Baithki	-	-
	Earnest Money Deposits	14,45,145.00	14,70,145.00
	Earnest Money Jal Praday	-	-
	Earnest Money Other	-	-
	Sub Total (A)	**14,45,145.00**	**14,70,145.00**
3401011	**3401011 Security Deposit From Contracter**		
	Security Deposit	1,13,59,182.40	1,09,13,540.40
	Security Deposit	1,83,102.00	49,099.00
	Sub Total (B)	**1,15,42,284.40**	**1,09,62,639.40**
	3401021 Tender Money Deposit		
	Tender Money Deposit	-	-
	Sub Total (C)	-	-
	3401031 Performance Gaurntee		
	Performance Gurante	-	-
	Sub Total (D)	-	-
	34020 Deposits-Revenues		
	3402001 Water Deposits	21,35,898.00	21,35,898.00
	3402002 Rent Deposits	1,76,54,138.00	1,76,54,138.00
	Sub Total (E.)	**1,97,90,036.00**	**1,97,90,036.00**
	34080 From Others		
	3408000 Consolidated Deposits From Others		-
	Sub Total (F.)	-	-
	Grand Total of Deposits Received	**3,27,77,465.40**	**3,22,22,820.40**

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ASSOC... PARTNER ... CHARTERED ACCOUNTANTS

Rehli Municipal Council
As on 31.03.2024

Sub Schedules Part of Balance Sheet

Sub-Schedule B-9: Other Liabilities

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
	35010 Creditors A/C		
35010	Bharat Sanchar Nagam Limited	-	-
35010	Mppkvv Company Limited	-	-
	Total	**-**	**-**
	35011 Employee Liblities		
3501101	Salaries,Wages and Bouns	-	-
3501102	Benifits and Allowances	-	-
3501103	Pension	2,93,528.00	-
3501108	General Provident Fund	8,98,705.00	-
3501111	Contribution Pension	-	-
3501108	Remuneration&fee- Mayor in council	-	-
3501104	Other Terminal &Retierment Benifit	-	-
	Total	**11,92,233.00**	**-**
	35012 Interest Accrued And Due		
3501200	Consoldidated Interest on Loans	8,705.00	14,468.44
	Total	**8,705.00**	**14,468.44**
	35013 Outstanding Liblities		
3501301	Telephone bill outstanding	-	-
3501302	Electricity bill outstanding	-	-
3501304	Others	-	-
	Total	**-**	**-**
	35020 Recoveries Payable		
3502002	Employee Group Insurance	-	-
3502001	Provident Fund Employees	-	-
3502012	Professional Tax Employee	98,813.00	-
3502013	Commercial Tax Payable	-	-
3502000	Consolidated Recoveries Payable	-	-
3502020	GST-TDS	1,36,695.00	1,12,391.00
3502031	Work Contract Tax- Special Fund	-	-
3502032	WCT	-	-
3502014	Vat Deducation	-	-
3502021	TDS Employees	-	-
3502022	Income Tax	1,75,875.00	1,12,950.00
3502027	TDS Supplier	-	-
3502023	TDS Professional	-	-
3502035	Recoveries Payable-CGST	(343.75)	11,437.97
3502035	Recoveries Payable-SGST	(1,132.58)	10,715.83
3502033	Trade Tax Deduction	-	-
3502035	Other Deduction	-	-
3502036	Labour Cess	(9,546.35)	(23,617.35)
	Total	**4,00,360.32**	**2,23,877.45**
	35030 Government Dues Payble		
3503002	Royalty Payable	8,97,446.50	4,17,849.50
3503001	Education Cess Payable 1%	-	-
3503005	GST	-	-
		-	-
	Total	**8,97,446.50**	**4,17,849.50**
	35041 Advance Collection of Revenue		
3504115	Advance Collection of Revenue	77,833.98	1,29,645.29
	Total	**77,833.98**	**1,29,645.29**
	Grand Total	**25,76,578.80**	**7,85,840.68**

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PARTNER
CHARTERED ACCOUNTANT

Rehli Municipal Council
As on 31.03.2024
Sub Schedules Part of Balance Sheet

Sub-Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
4311000	**Taxes & Duties**		
	Property Tax Old	13,47,035.53	19,76,446.82
	Samekit Kar Old	25,65,570.72	20,27,490.88
	Shiksha Upkar Old	2,76,235.51	1,39,971.51
	Nagar Vikas Upkar Old	3,20,231.73	1,71,173.73
	Sub Total	**45,09,073.49**	**43,15,082.94**
4313000	**Fees & Usage Charges**		
	Water Supply Receivables	39,75,400.40	21,47,818.57
	Sub Total	**39,75,400.40**	**21,47,818.57**
4314000	**Receivables Others**		
	Shop Rent Old	9,21,686.41	4,83,594.10
	Interest Accrued but not due Special Funds	-	-
4318000	**Receivables Control Accounts**	-	-
	Sub Total	**9,21,686.41**	**4,83,594.10**
	Grand Total	**94,06,160.30**	**69,46,495.61**

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PARTNER
CHARTERED ACCOUNTANT

Rehli Municipal Council
As on 31.03.2024
Sub Schedules Part of Balance Sheet
Sub-Schedule B-17: Cash and Bank Balances

Account Code	Name of Bank	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
45021	**Bank Accounts-Nationalised Bank**		
	45021- 02 S.B.I-SB - 40111	10,34,895.10	8,10,206.26
	45021-08 S.B.I.-SB-30160/2062(REHLI)	90,07,258.10	82,20,907.50
	45021-09 .S.B.I-SB-30159/2051(REHLI)	2,90,95,604.71	4,61,08,955.71
	45021-15 Central Bank of India (9419)	1,00,91,563.33	1,71,65,487.69
	HDFC Bank 1974	35,33,155.00	-
	CENTRAL BANK OF INDIA (2140)	27,91,704.84	1,71,49,169.10
	Sub-Total	**5,55,54,181.08**	**8,94,54,726.26**
	Bank Accounts-Schedule Co-operative Bank		
		-	-
	Sub-Total	-	-
	Total (A)	-	-
45010	Cash in Hand	**5,55,54,181.08**	**8,94,54,726.26**
	Total (B)	-	-
	Grand Total (A+B)	-	-
		5,55,54,181.08	**8,94,54,726.26**

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PARTNER
CHARTERED ACCOUNTANT

Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
24010	Interest on Loans from Central Government	-	-
24020	Interest on Loans from State Government	-	-
24030	Interest on Loans from Government Bodies & Associations	1,14,733.56	1,47,042.44
24040	Interest on Loans from International Agencies	-	-
24050	Interest on Loans from Banks & Other Financial Institutions	-	-
24060	Other Interest	-	-
24070	Bank Charges	42,068.59	40,766.99
24080	Other Finance Expenses	10,721.00	-
	Total Interest & Finance Charges	**1,67,523.15**	**1,87,809.43**

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
25010	Election Expenses	2,09,260.00	1,08,493.00
25020	Own Programs	48,53,445.60	24,64,246.50
25040	Social Security Scheme Expense	-	-
25030	Share in Programs of others	1,97,099.00	9,65,190.00
	Total Programme Expenses	**52,59,804.60**	**35,37,929.50**

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
26010	Grants [specify details]	2,77,193.00	3,06,000.00
26020	Contributions [specify details]	-	-
26030	Subsidies [specify details]	-	2,85,000.00
	Total Revenue Grants, Contributions & Subsidies	**2,77,193.00**	**5,91,000.00**

Schedule IE-16: Provisions & Write off

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (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	-	-

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GLY & ASSOCIATES CHARTERED ACCOUNTANTS PARTNER

Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (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 2023-24 (Rs)	Previous Year 2022-23 (Rs)
27200000	Depreciation For the Current Year	3,48,70,171	3,85,66,670
	Total Depreciation	**3,48,70,171**	**3,85,66,670**

Schedule IE-19: Prior Period Items (Net)

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (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)	-	-

प्रमुख नगरपालिका अधिकारी
नगरपालिका परिषद रहली

GUPTA ASSOCIATES CHARTERED ACCOUNTANTS PARTNER

Rehli Municipal Council

RECEIPTS AND PAYMENTS ACCOUNT

For the Period from 1 April 2023 to 31 March 2024

Account Code	Head of Account	Schedules	Current Period 2023-24 Amount (Rs.)	Corresponding Previous Period 2022-23 Amount (Rs.)	Head of Account	Schedules	Current Period 2023-24 Amount (Rs.)	Corresponding Previous Period 2022-23 Amount (Rs.)
	Opening Balances							
	Cash balances including Imprest Balance		-	-				
	Balances with Banks/Treasury (including in designated bank accounts)		8,94,54,726.26	12,32,05,764.23				
	Operating Receipts							
110	Tax Revenue	RP - 1	32,821.36	26,893.00	**Operating Payments**			
120	Assigned Revenues & Compensations	RP - 2	3,36,57,174.00	3,56,14,690.00	Establishment Expenses	RP - 10	22,69,974.00	35,41,107.00
130	Rental income from Municipal Properties	RP - 3	40,73,776.40	2,22,000.00	Administrative Expenses	RP - 11	2,67,800.00	23,76,007.44
140	Fees & User Charges	RP - 4	13,19,865.39	21,43,175.54	Operations and Maintenance	RP - 12	59,460.00	3,00,947.00
150	Sale & Hire Charges	RP - 5	5,77,391.79	6,14,228.60	Interest & Finance Charges	RP - 13	52,789.59	40,766.99
160	Revenue Grants, Contributions & Subsidies	RP - 6	-	-	Programme Expenses	RP - 14	-	1,45,860.00
170	Income from Investments	RP - 7	-	-	Revenue Grants, Contributions & Subsidies	RP - 15	-	3,41,000.00
171	Interest Earned	RP - 8	7,73,422.00	18,30,070.00	Purchase of Stores	RP - 16	-	-
180	Other Income	RP - 9	3,55,758.50	1,05,966.00	Miscellaneous expenses	RP - 17	-	-
					Prior Period		-	
	Non-Operating Receipts-				**Non-Operating Payments**			
					Refund of Deposits		2,72,430.00	12,32,828.00
340	Deposits Received	RP - 19	-	50,000.00	Payment to Sundry Creditors	RP - 24	12,90,20,400.65	14,58,81,605.87
320	Grants and contribution for specific purposes	RP - 20	5,32,80,273.46	7,71,54,873.00	Reserve Fund Paid	RP - 25	-	-
350	Other Liabilities		1,70,039.85	11,30,218.29	Grants and contribution for specific purposes Payments	RP - 27	-	-
35090-01	Sale proceeds from Assets				Provision for expenses		-	
35090-02	Realisation of Investment - General Fund		-	-	Acquisition / Purchase of Fixed Assets	RP - 26	-	-
35090-02	Realisation of Investment - Other Funds		-	-	Deposit works	RP - 22	-	-
341	Deposit works				Investments - General Fund		-	-
35041	Revenue Collected in Advance				Investments - Special Fund			-

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ASSOCIATES
PARTNER

	Loans & Advances to Employees (recovery)				Stock in hand			
	Other Loans & Advances (recovery)	RP - 29	-	-	Repayment of Loans, Advances	RP - 18	2,52,000.00	2,52,000.00
431	Debtors(receivable)	RP - 23	40,53,786.31	49,89,166.46	Prepaid Expenses		-	47,296.56
330	Loans Received	RP - 30	-	-	Earmarked Fund Paid	RP - 21	-	34,72,900.00
311	Earmarked Funds		-		Other Loans & Advances	RP - 29	-	-
310	Municipal Fund		-	-	Municipal Fund		-	-
					Closing Balances			
					Cash balances including Imprest Balance		-	-
					Balances with Banks/Treasury (including in designated bank accounts)		5,55,54,181.08	8,94,54,726.26
	TOTAL		18,77,49,035.32	24,70,87,045.12	TOTAL		18,77,49,035.32	24,70,87,045.12

For GDK & Associates
Chartered Accountants

CA Mayank Kesharwani
Partner
UDIN: 24430007BKFCOE1620

Rehli Municipal Council

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद रहली
Chief Municipal Officer

Accounts Officer
लेखापाल
नगरपालिका परिषद रहली

Rehli Municipal Council

Sub Schedule forming Part of Receipt & Payment Account

For the Period from 01/04/2023 to 31/03/2024

Schedule RP - 1: Tax Revenue

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
11001	Property Tax	-	-
11002	Water Tax	-	-
11003	Sewerage Tax	-	-
11004	Conservency Charge	32,661.36	26,893.00
11008	Tax on Animal	-	-
11011	Advertisement Tax	-	-
11013	Export Tax	-	-
11006	Education Tax	-	-
11008	Other Taxes	160.00	-
	Total Tax Revenue	**32,821.36**	**26,893.00**

Schedule RP - 2: Assigned Revenues & Compensation

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
12010	Taxes and Duties collected by others	25,98,131.00	18,43,288.00
12020	Compensation in lieu of Taxes / duties	3,10,59,043.00	3,37,71,402.00
12030	Compensations in lieu of Concessions	-	-
	Total Asigned Revenues & Compensation	**3,36,57,174.00**	**3,56,14,690.00**

Schedule RP - 3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
13010	Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya)	40,73,776.40	2,17,710.00
13020	Rent from Office Buildings	-	-
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	-	-
13080	Other rents	-	4,290.00
	Sub-Total	**40,73,776.40**	**2,22,000.00**
13090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	**40,73,776.40**	**2,22,000.00**

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद रहली

GLK & ASSOCIATES
CHARTERED ACCOUNTANTS
PARTNER

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

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
14010	Empanelment & Registration Charges	-	-
14011	Licensing Fees	1,000.00	4,01,446.00
14012	Fees for Grant of Permit	27,680.00	1,10,901.00
14013	Fees for Certificate or Extract	720.00	275.00
14014	Development Charges	-	-
14015	Regularization Fees	-	1,51,262.00
14020	Penalties and Fines	27,043.89	55,060.94
14040	Other Fees	3,64,746.00	8,796.00
14050	User Charges	8,47,803.50	14,06,450.60
14060	Entry Fees	-	-
14070	Service / Administrative Charges	14,578.00	8,984.00
14080	Other Charges	36,294.00	-
	Sub-Total	**13,19,865.39**	**21,43,175.54**
14090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Income from Fees & User Charges	**13,19,865.39**	**21,43,175.54**

Schedule RP - 5: Sale & Hire Charges

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
15010	Sale of Products	-	-
15011	Sale of Forms & Publications	5,63,391.79	5,17,070.60
15012	Sale of stores & scrap	-	94,758.00
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	-	2,400.00
15041	Hire Charges for Equipment	14,000.00	-
	Total Income from Sale & Hire charges - Income head-wise	**5,77,391.79**	**6,14,228.60**

Schedule RP - 6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
16010	Revenue Grant	-	-
16020	Re-imbursement of expenses	-	-
16030	Contribution towards schemes	-	-
	Total Revenue Grants, Contributions & Subsidies	-	-

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद रहली

ASSOCIATES * CHARTERED ACCOUNTANT * PARTNER

Schedule RP - 7: Income from Investments - General Fund

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (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 2023-24 (Rs)	Previous Year 2022-23 (Rs)
17110	Interest from Bank Accounts	7,73,422.00	18,30,070.00
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others		
17180	Other Interest		
	Total - Interest Earned	**7,73,422.00**	**18,30,070.00**

Schedule RP - 9: Other Income

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
18010	Deposits Forfeited		-
1801001	Beneficiary Contribution for Public Toilets	-	-
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	3,55,758.50	1,05,966.00
	Total Other Income	**3,55,758.50**	**1,05,966.00**

Schedule RP -10: Establishment Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
21010	Salaries, Wages and Bonus	48,300.00	34,16,107.00
21020	Benefits and Allowances	3,49,580.00	-
21030	Pension	6,24,806.00	-
21040	Other Terminal & Retirement Benefits	12,47,288.00	1,25,000.00
	Total Establishment Expenses	**22,69,974.00**	**35,41,107.00**

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद रहली

GDK & ASSOCIATES CHARTERED ACCOUNTANTS PARTNER

Schedule RP -11: Administrative Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
22010	Rent, Rates and Taxes	-	-
22011	Office maintenance	-	20,25,885.00
22012	Communication Expenses	-	6,000.00
22020	Books & Periodicals	-	-
22021	Printing and Stationery	-	69,084.00
22030	Traveling & Conveyance	-	4,000.00
22040	Insurance	-	26,138.44
22050	Audit Fees	-	-
22051	Legal Expenses	-	55,200.00
22052	Professional and other Fees	-	30,900.00
22060	Advertisement and Publicity	-	1,27,320.00
22061	Membership & subscriptions	-	-
22080	Other Administrative Expenses	2,67,800.00	31,480.00
	Total Administrative Expenses	**2,67,800.00**	**23,76,007.44**
	Less:- Administrative Income	-	-
	Net Administrative Expenses	**2,67,800.00**	**23,76,007.44**

Schedule RP - 12: Operations & Maintenance

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
23010	Power & Fuel	17,900.00	-
23020	Bulk Purchases	-	51,288.00
23030	Consumption of Stores	-	4,800.00
23040	Hire Charges	11,680.00	14,000.00
23050	Repairs & maintenance -Infrastructure Assets	-	15,850.00
23051	Repairs & maintenance - Civic Amenities	-	-
23052	Repairs & maintenance - Buildings	-	-
23053	Repairs & maintenance - Vehicles	14,400.00	78,445.00
23054	Repairs & maintenance - Furnitures	-	5,800.00
23055	Repairs & maintenance - Office Equipments	-	37,500.00
23056	Repairs & maintenance - Electrical Appliances	15,480.00	-
23057	Repairs & maintenance - Heritage Building	-	-
23059	Repairs & maintenance - Other	-	48,090.00
23080	Other operating & maintenance expenses	-	45,174.00
	Total Operations & Maintenance Expenses	**59,460.00**	**3,00,947.00**

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नगरपालिका परिषद रुद्रपुर

GDK & ASSOCIATES CHARTERED ACCOUNTANTS PARTNER

Schedule RP - 13: Interest & Finance Charges

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (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	42,068.59	40,766.99
24080	Other Finance Expenses	10,721.00	-
	Sub-Total	**52,789.59**	**40,766.99**
	Less: - Bank Charges	-	-
	Total Interest & Finance Charges	**52,789.59**	**40,766.99**

Schedule RP - 14: Programme Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
25010	Election Expenses	-	6,800.00
25020	Own Programs	-	1,06,660.00
25040	Social Security Scheme Expense	-	-
25030	Share in Programs of others	-	32,400.00
	Total Programme Expenses	**-**	**1,45,860.00**

Schedule Rp - 15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
26010	Grants [specify details]	-	56,000.00
26020	Contributions [specify details]	-	-
26030	Subsidies [specify details]	-	2,85,000.00
	Total Revenue Grants, Contributions & Subsidies	**-**	**3,41,000.00**

Schedule RP - 16: Store Purchased

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
430100	Stores	-	-
	Total Stores Purchased	**-**	**-**

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GDK & ASSOCIATES
PARTNER
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Schedule RP - 17: Miscellaneous expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
2716001	Penality And Fine	-	-
	Total Miscellaneous Expenses	-	-

Schedule RP - 18: Loan Repaid

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3312000	Loan from State Government	2,52,000.00	2,52,000.00
3313000	Loan from Other Government Agencies	-	-
	Total Loan Repaid	**2,52,000.00**	**2,52,000.00**

Schedule RP - 19: Deposits Received

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3401011	Security Deposit from Contractor	-	50,000.00
3401011	With Held & SD	-	-
3402000	Revenue Deposit	-	-
3408000	Other Deposit	-	-
	Total	-	**50,000.00**
	Less - Deposit Rec. EMD & SD	-	-
	Net Deposits Recevied	-	**50,000.00**

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

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
320100	Grant from Central Government	1,22,42,364.00	1,93,36,000.00
320200	Grant from State Government	4,10,37,909.46	5,78,18,873.00
320300	Grant from Other Govt. Agencies	-	-
	Other Grant	-	-
	Total	**5,32,80,273.46**	**7,71,54,873.00**
	Less - Grants	-	-
	Net Grant & Contribution for Specific Purpose Received	**5,32,80,273.46**	**7,71,54,873.00**

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद रहली

GUPTA ASSOCIATES
PARTNER
CHARTERED ACCOUNTANT

Schedule RP - 21: Earmarked Funds Paid

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3115000	Sinking Fund	-	-
3115000	Rastriya Parivar Sahayata	-	-
3115000	Samajik Surksha Pension	-	-
3117000	Trust or Agency Fund	-	34,72,900.00
	Total Earmarked Fund Paid	-	**34,72,900.00**
	Less: Samajik Suraksha Pension	-	-
	Net Earmarked Fund Paid	-	**34,72,900.00**

Schedule RP - 22: Deposit Works (Net)

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (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 2023-24 (Rs)	Previous Year 2022-23 (Rs)
4311000	Property Taxes	15,75,398.29	8,64,901.58
4313000	Fees & User Charges	13,32,018.17	20,95,348.25
4314000	Other Sources	3,48,907.69	5,45,778.11
4312005	Other Taxes	7,97,462.16	14,83,138.52
4315000	Receivable from Govt.	-	-
	Total Realisation form Debtors	**40,53,786.31**	**49,89,166.46**

Schedule RP - 24: Payment to Sundry Creditors

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3501000	Creditors	8,37,88,272.65	9,70,34,547.87
3501100	Employee Liabilities	4,00,67,430.00	4,35,45,953.00
3501200	Interest Accrued and Due	1,20,497.00	1,45,652.00
3502000	Recoveries Payable	29,34,812.00	34,70,062.00
3503000	Govt. Dues Payable	11,01,427.00	16,85,391.00
3508000	Other (Provisions)	10,07,962.00	-
3504100	Advance Collection of Revenues	-	
3501031	Lok Swasthya Yantriki Vibhag (PHE)	-	-
	Total Payment to Creditors	**12,90,20,400.65**	**14,58,81,605.87**

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद रुहली

PARTNER
CHARTERED ACCOUNTANTS

Schedule RP - 25: Reserve Funds Paid

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3115000	General Fund	-	-
	Total Reserve Funds Paid	-	-

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

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
4101000	Land	-	-
4102000	Building including Class-II Civil Structures	-	-
4103000	Roads & Bridges	-	-
4103100	Sewerage & Drainage	-	-
4103200	Water Ways	-	-
4103300	Public Lighting	-	-
4104000	Plant & Machinery	-	-
4105000	Vehicle	-	-
4106000	Office & Other Equipments	-	-
4107000	Furniture & Fixtures	-	-
4120000	Work in Progress	-	-
4120000	Less:- Receipt	-	-
	Assets from Specific Grant	-	-
	Assets from Special Fund	-	-
	Total Acquisition/Purchase of Fixed Assets	-	-

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

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3208000	Premium & Income from Shop	-	-
	Less:-	-	-
	Total Grant & Contribution for Specific Purpose (Payments)	-	-

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद रहली

PARTNER
& ASSOCIATES
CHARTERED ACCOUNTANTS

Schedule RP - 29: Loans & Advances

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
4601000	Loan & Advances to Workers	-	-
4604000	Advances to Suppliers & Cntractors	-	-
4608000	TDS on Interest (FDRs)	-	-
	Other Recevable	-	-
	Sub-Total	-	-
	Less:- Advances to Employee	-	-
	Net Loans & Advances	-	-

Schedule RP - 30 Loan Received

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
33020	Loan from State Government	-	-
33030	Loan From Other Financial Institutions		-
	Total Loan Repaid	-	-

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद रुहली

GOYAL & ASSOCIATES
PARTNER
CHARTERED ACCOUNTANTS

Rehli Municipal Council

Statement of Cash Flow

As on 31 March 2024

Particulars	Current Year 2023-24 (Rs.)		Previous Year 2022-23 (Rs.)	
[A] Cash Flow from Operating Activities				
Revenue Receipts	4,00,16,787.44		3,87,26,953.14	
Recovery from Debtors	42,23,826.16		61,19,384.75	
Advances Received	-		-	
Deposits Received	-	4,42,40,613.60	50,000.00	4,48,96,337.89
Revenue Expenses	27,17,731.00		68,97,870.00	
Advances Paid	-		-	
Payment to Creditors	8,37,88,272.65		9,70,34,547.87	
Advance collection of revenue	-		-	
Payment for Employees Liability	4,00,67,430.00		4,35,45,953.00	
Payment Against Statutory Recoveries	50,44,201.00		51,55,453.00	
Deposits Repaid	2,72,430.00		12,32,828.00	
Previous Year Expenses Booked in Current Year	-	13,18,90,064.65	-	15,38,66,651.87
Net Cash Generated from/used in Operating Activities [A]		(8,76,49,451.05)		(10,89,70,313.98)
[B] Cash Flow from Investing Activities				
Proceeds from Disposal of Assets	-		-	
Proceeds from Disposal of Investments	-		-	
Investment Income Received	-		-	
Interest Income Received	7,73,422.00	7,73,422.00	18,30,070.00	18,30,070.00
Purchase of Fixed Assets	-		-	
Increase/(Decrease) in Special Funds/Grants	(5,32,80,273.46)		(7,71,54,873.00)	
Increase/(Decrease) in Earmarked Funds	-		34,72,900.00	
Purchase of Invesments	-	(5,32,80,273.46)	-	(7,36,81,973.00)
Net Cash Generated from/used in Investing Activities [B]		5,40,53,695.46		7,55,12,043.00
[C] Cash Flow from Financing Activities				
Loan from Banks/Others Received	-	-	-	-
Loan Repayment	2,52,000.00		2,52,000.00	
Interest & Finance Expenses	52,789.59	3,04,789.59	40,766.99	2,92,766.99
Net Cash Generated from/used in Financing Activities [C]		(3,04,789.59)		(2,92,766.99)
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)		(3,39,00,545.18)		(3,37,51,037.97)
Cash & Cash Equivalent at the beginning of Period		8,94,54,726.26		12,32,05,764.23
Cash & Cash Equivalent at the End of Period				
Cash & Cash Equivalent at the end of year comprises of the following Account Balances :-		5,55,54,181.08		8,94,54,726.26
Cash Balances	-		-	
Bank Balances	5,55,54,181.08		8,94,54,726.26	
Total of the Breakup of Cash & Cash Equivalent		5,55,54,181.08		8,94,54,726.26
Difference		-		-

For GDK & Associates
Chartered Accountants

GDK & ASSOCIATES PARTNER CHARTERED ACCOUNTANTS

CA Mayank Kesharwani
Partner
UDIN : 24430007BKFCOE1620

Rehli Municipal Council

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद रहली
Chief Municipal Officer

Accounts Officer
लेखापाल
नगरपालिका परिषद रहली

Bank Reconciliation statement

As on: 31st March2024, Rehli

State Bank of India A/c-11265240111

	Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A.	**Closing balance as per Cash Book on 31.03.2024**					10,34,895
B.	Add:-					
	Vendore Payment Cancel		31-03-2023		-	
					-	-
C.	Less:-					
	Amount enter in cash book but deposit in bank next year			31-03-2023	6,225.88	
					-	6,226
D.	Adjusted balance as per Tally				[A + B -C]	10,28,669
E.	**Closing balance as per Bank statement as on 31.03.2024**					10,28,669
F.	**DIfference found**				[D - E]	

Bank Reconciliation statement

As on: 31st March2024, Rehli

State Bank of India A/c-2062

	Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A.	**Closing balance as per Cash Book on 31.03.2024**					90,07,258
B.	Add:-					
					-	
					-	-
C.	Less:-					
	Amount enter in cash book but deposit in bank next year			31-03-2024	70,876.54	
						70,877
D.	Adjusted balance as per Tally				[A + B -C]	89,36,382
E.	**Closing balance as per Bank statement as on 31.03.2024**					89,36,382
F.	**DIfference found**				[D - E]	(0)

Bank Reconciliation statement

As on: 31st March2024, Rehli

State Bank of India A/c-2051

	Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A.	**Closing balance as per Cash Book on 31.03.2024**					2,90,95,605
B.	Add:-					
					-	
					-	-
C.	Less:-					
	Amount enter in cash book but deposit in bank next year				-	
						-
D.	Adjusted balance as per Tally				[A + B -C]	2,90,95,605
E.	**Closing balance as per Bank statement as on 31.03.2024**					2,90,95,605
F.	**DIfference found**				[D - E]	(0)

Bank Reconciliation statement

As on: 31st March2024, Rehli

Central Bank of India A/c-419

	Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A.	**Closing balance as per Cash Book on 31.03.2024**					1,00,91,563
B.	Add:-					
					-	
					-	-
C.	Less:-					
	Amount enter in cash book but deposit in bank next year				-	
						-
D.	Adjusted balance as per Tally				[A + B -C]	1,00,91,563
E.	**Closing balance as per Bank statement as on 31.03.2024**					1,00,91,563
F.	**DIfference found**				[D - E]	0

मुख्य नगरपालिका अधिकारी
नगरपालिका परिषद रहली

ASSOCIATES
PARTNER
CHARTERED ACCOUNTANT

Bank Reconciliation statement

As on: 31st March2024, Rehli

Central Bank of India A/c- 2140

	Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A.	**Closing balance as per Cash Book on 31.03.2024**					**27,91,705**
B.	Add:-					
					-	
C.	Less:-				-	-
					-	-
D.	Adjusted balance as per Tally				[A + B -C]	**27,91,705**
E.	**Closing balance as per Bank statement as on 31.03.2024**					**27,91,705**
F.	**DIfference found**				[D - E]	**(0)**

Bank Reconciliation statement

As on: 31st March2024, Rehli

HDFC A/c- 1974

	Particulars	Cheque No.	Passbook Date	Cash book date	Detail (Rs.)	Amount (Rs.)
A.	**Closing balance as per Cash Book on 31.03.2024**					**35,33,155**
B.	Add:-					
					-	
C.	Less:-				-	-
					-	-
D.	Adjusted balance as per Tally				[A + B -C]	**35,33,155**
E.	**Closing balance as per Bank statement as on 31.03.2024**					**35,33,155**
F.	**DIfference found**				[D - E]	-

मुख्य नगरपालिका अधिकारी
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