R N SINGH & CO.

CHARTERED ACCOUNTANTS

Head Office: Hem Plaza frasar road near Dakbunglow Patna Bihar

Branch Office: Plot No. 21, flat no. 101,near Aditya Palace, M.P Nagar zone-I

Bhopal (M.P.)

Phone: +91-8827561250 Email: Bhopal@rnsinghandco.in

AUDIT REPORT IN CONNECTION WITH ANNUAL AUDIT

NAGAR PARISHAD REHTI (District-SEHORE)

We have gone through the Receipt & Payment Account, for the year ended on 31st March 2024, attached here of Nagar Parishad REHTI, with regards to the audit, we have made the following observation:

1. We certify that the Receipt & Payment Account are in agreement with the books of account maintained at the office of Nagar Parishad REHTI.
2. "As per Notes to Accounts in Annexure "A" Attached".
3. We report the following observations/Suggestions.
4. The observations/discrepancies/Inconsistencies observed in regards with the scope of audit have been detailed out in "Annexure B".
5. Details regarding revenue collection against the budgeted targets and the growth attained during the year in comparison to previous year in given in "Annexure C".
6. Subject to above:-
7. We have obtained all the information and explanations which, to the of best our knowledge and belief, were necessary for the purpose of the audit:
8. In our opinion' proper books of accounts have been kept by the above named entity so far as it appears from the examination of the books.
9. In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, given in above "Annexure-A" and "B" give a true and fair view of the Receipts and Payments account of the Nagar Parishad REHTI for the year ended on as at 31st March 2024.

For R N SINGH & CO.

Chartered Accountant

R.N. Singh & Co Bhopal

CA RISHABH KUMAR SUHANE

Partner

Membership No. 447881

Place:- Bhopal

मुख्य नगर पालिका अधिकारी
नगर परिषद रेहटी,
जिला सीहोर (म.प्र.)

Annexure A

Notes to Accounts

1. The grants/subsidies were credited in bank accounts of Municipality without intimating about the nature of grant/subsidy. Therefore, it is difficult for the accountants to account the grant in proper heads as well as for auditors in verifying it. The Proper sanctioning authority is requested to send the intimation letter specifying the nature of grants/subsidies. We suggest that summaries statement of monthly grant release and deduction made there from should be obtained from Directorate Bhopal and same should be reconciled.

2. Octroi Compensation and Passenger tax received from Directorate Bhopal is accounted for on net amount actually received in the bank after the deduction from the directorate. Adjustment for deduction made by the Directorate, Bhopal from the grant is not grossed up in the books of account. We suggest that deduction made by the Directorate should be account for separately.

3. We are unable to verify the details of capitalization of expenditure. since most of the work is in progress. Further in the absence of complete details regarding all the assets of the ULB and fixed assets register balance sheet could not be finalized.

4. We suggest that account should be linked with another sweep account with the bank so that idle fund automatically gets transferred to short term deposit without affecting the liquidity of fund, so that extra interest income can be generated.

5. It was observed that proper log registers for vehicle usage, No of kms of run, vehicles details was not maintained. Therefore we are unable to comment on the diesel/petrol expenses incurred by ULB.

6. ULB has purchase various materials such as for water works, cleaning and electricity but it was observed that stock register for the same with consumption of material are not accounted for properly. Thus we are unable to comment upon stock position of ULB.

7. On sample verification of Tender/bids documents file invited during the financial year, it was found that payments were made in excess of the amount quoted by the contractors during the bidding process. It was explained to us that it pertains to the additional work that were done by the contractors on the direction of ULB.

8. Fixed asset register was not maintained and stores register was not properly maintained by ULB should be advised to maintain register of fixed assets & Stores register properly containing location, quantity amount of items for proper internal control.

9. It is advisable to ULB that work from contractors should be completed within time frame and action to be taken against such contractors if not completed within given time frame.

10. Bank reconciliation statement was provided by the ulb to us.

मुख्य नगर पालिका अधिकारी
नगर परिषद रेहटी,
जिला सीहोर (म.प्र.)

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11. ULB not followed the double entry accounting system for the accounting for the year 2023-23.

13. Details documents/agreements for the shops auction were not produces before us for verification.

14. Utilization certificate for the various expenditure/payments not issued. Completion certificate should be issued to ascertaining successfully completion of work as per terms of tender/quotation/sanctioned

For R N SINGH & CO.

Chartered Accountant

R.N. Singh & Co
Bhopal
Chartered Accountants

Place:- Bhopal

Date:-

CA RISHABH KUMAR SUHANE

Partner

Membership No. 447881

मुख्य नगर पालिका अधिकारी,
नगर परिषद रेहटी,
जिला सीहोर (म.प्र.)

Annexure B

AUDIT OF REVENUE

S.No.	Indicators	Observations	Remarks
1	The Auditors is responsible for audit of revenue from various sources.	We have audited all the sources by applying sample test check basis from where municipality is deriving its revenue for the financial year 2023-24 and details of various sources have been reported in Receipts & Payment account.	Audit of revenue is carried on sample basis on vouchers and receipt books provided for the purpose of audit.
2	Auditor is responsible for checking the revenue receipts from the counter files of receipt books & verifies that the money received is duly deposited in respective bank accounts.	We have checked the sources of revenue from various sources, by applying sample test check basis from the counterfoils of the receipt books and found that, in some cases there was delay in depositing the cash in the bank account. However it was explained to us that the same was due to bank holiday. Moreover it was observed that proper receipt register were not maintained by the different revenue departments of the ULB because of which it was difficult to reconcile the daily receipts with the cash book.	In some cases. Delayed deposit was observed due to Bank holidays, Saturday, Sundays.
3	Percentage of revenue collection increase/decrease in various heads in property tax, samekit kar, shiksha upkar, Nagriya Vikas Upkar & other taxes compared to previous year shall be part of audit report.	Percentage of revenues collection increase/decrease in various heads in property tax, water tax, samekit kar, shop rent, nagar vikas upkar and education cess has been mentioned in Annexure-C	% of revenue collection has been increase in all the kar except in all the kar except in samekit kar ULB should focus on recovery of above mentioned taxes in best possible manner and take

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मुख्य नगर पालिका अधिकारी
नगर परिषद रेहटी,
जिला सीहोर (म.प्र.)

			appropriate action also for long time defaulter.
4	Delay beyond 2 working days shall be immediately brought to the notice of CMO.	We have checked the sources of revenue from various sources, by applying sample basis from the counterfoils and found that, in some cases there was a delay of depositing the cash in the bank account. However it was explained to us that same was due to bank holiday.	No discrepancies observed.
5	Entries in Cash Book should be verified.	While verifying the entries in the cash book it was observed that all the receipts and the funds received are properly recorded as & when received.	The entries in cash book have been verified and are properly recorded under the respective head under which it is received.
6	Auditor shall specifically mention in report the revenue recovery against the quarterly & Monthly targets. Any lapses in revenue recovery shall form part of report.	Budgets estimated of income and expenditure is prepared on very higher side we suggest that budgeted income and expenditure should be estimated on the basis of actual past income and expenditure. Recovery against target has been specifically mentioned in the table below:	Municipality should use actual figures of past year while preparing budget so that under or over recovery is comparable against budgeted figures.

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नगर परिषद रेहटी,
जिला सीहोर (म.प्र.)

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7	The Auditor shall verify the interest income from FDR and verify that interest income is duly & timely recorded in cash book.	During the course of audit it was observed that there is a new investment in FDR during the financial Year.	We suggest that accounts should be linked with auto sweep account with the bank so that idle fund automatically gets transferred to short term deposit without affecting the liquidity of fund so that interest income can be earned.
8	The cases were investments are made on lesser interest rates shall be brought to the notice of commissioner/CMO.	No such instances observed.	No such instances observed.

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AUDIT OF EXPENDITURE

S.No.	Indicators	Observations	Remarks
1	The Auditors is responsible for audit of expenditure under all the schemes.	We have audited the expenditures incurred by the municipality using sample test check basis during the Financial year	Discrepancies observed have been shown under the respective heads below.
2	Auditor is responsible for checking the entries in cash books & verifying them from relevant vouchers.	We have audited the expenditures incurred by the municipality by applying sample test check basis.	No discrepancies observed on our sample test basis observation.
3	Auditor shall check monthly balance of the cash book & guide the accountant to rectify the errors.	We have verified the balance of the cash book. On some instances differences has been observed while calculating closing balances.	Double checking of the balances of the cash book should be done to avoid differences.
4	Auditor shall verify that the expenditure of a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of CMO.	The ULB have maintained a single cash book & bank accounts for all the state received grants & ULB's revenue is same and all the expenditures are routed through said bank accounts. Therefore there are high probability that the expenditure of a particular scheme is done in excess of the funds allocated for the said scheme.	It is advisable that municipality should book expenses/payments in correct head.
5	Auditor shall verify that expenditure is accordance with the guideline's	We have verified the expenditure and it is accordance with the guideline's directives act	Not Applicable

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नगर परिषद रे...

	directives act and rules issued by government of India.	and rules issued by government of India.	
6	During the audit financial propriety shall also be checked. All the expenditure should be supported by financial administrative sanctions.	We found that all the expenditures were properly supported by the relevant and required vouchers. They were also adequately supported by the administrative and financial sanction accorded by the competent authority.	No discrepancies found.
7	All the cases where appropriate sanction has not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit.	During the course of audit by applying sample test check basis. We did not come across any such expenditure which has been incurred without obtaining permission from the relevant sanctioning authority.	All the expenses were properly sanctioned.
8	Auditor shall be responsible for verification of scheme project wise utilization certificates (UC's) & shall be tallied with income & expenditure records and creation of fixed assets.	ULB has not provided the utilization certificates for the purpose of audit.	It is suggested that project wise utilization certificate should be prepared. Further ensure that expenses are line with their projections.
9	The auditor shall verify that all the temporary advances have been fully recovered.	The separate advance register has been maintained by ULB and recovery and adjustment of advances maintained properly.	No Discrepancies observed.

मुख्य नगर पालिका अधिकारी
नगर परिषद रेहटी
जिला सीहोर (म.प्र.)

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AUDIT OF BOOK KEEPING

S. No.	Indicators	Observations	Remarks
1	The Auditors is responsible for audit of all the books of accounts as well as stores.	We have verified the cash book, cashier cash book, grant register, bank account statements, vouchers, receipt books and all the records maintained by the municipality and found some discrepancies as mentioned in the notes to accounts attached to this report.	The books of accounts and records as provided by municipality for the purpose of audit have been verified. Municipality has not properly maintained SD register, EMD register, Fixed asset register, store register.
2	Auditor shall verify that all the books of accounts and stores are maintained as per accounting rules applicable to ULB any discrepancies observed should be brought into notice.	The books of accounts are being maintained in single entry accounting system by applying cash system accounting.	The books of accounting are being made in single entry system based on cash basis. Apart from that only cash books are maintained. We suggest ULB should follow proper accounting standards based on double entry system.
3	The auditor shall verify that all the temporary advances have been fully recovered.	The separate advance register has been maintained by ULB and recovery and adjustment of advances maintained properly.	No Discrepancies observed.
4	Bank Reconciliation statement shall be verified from the record of ULB & the bank concerned.	Bank reconciliation statement has been prepared by the ULB and no discrepancies have been observed by us.	No Discrepancies observed.
5	Auditor shall be responsible for verifying the entries in the grant register. The receipt & payment of grants shall be duly verified from the	Grant register has not been prepared by the ULB.	ULB should enquire on timely basis for clarifying the head under which the grants are provided by the government.

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नगर परिषद रेहटी,
जिला सीहोर (म.प्र.)

	entries in the cash book.		
6	The auditor shall verify the fixed assets register from the records & the discrepancies shall be brought to the notice to CMO.	During the course of audit we observed that the fixed asset register is not maintained by the ULB.	We suggest that fixed asset register to maintain by ULB indicating both quantity and value of fixed assets.
7	The auditor shall reconcile the accounts of receipt and payments especially for project funds.	Separate receipt and payment accounts have been prepared related to project fund. There is no discrepancies has been found.	No Discrepancies observed.

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AUDIT OF FDR

S. No.	Indicators	Observations	Remarks
1	The Auditors is responsible for audit of all FDR & TDR.	During the course of audit it was observed that there is no new investment in FDR during the financial Year.	No such cases are observed.
2	Auditor shall ensure that proper records of FDR are maintained and all renewals are timely done.	Separate register for investments made in FDR is not maintained by the ULB.	No such cases are observed.
3	Cases where FDR & TDS are kept at low rate of interest rate shall be immediately brought to the notice of CMO.	No such instances observed.	No such cases are observed.
4	Interest earned on FDR shall be verified from entries in the cash book.	Interest certificates are taken by the ULB from banks and interest are recorded on cash basis and not on accrual basis.	No such cases are observed.

मुख्य नगर पालिका अधिकारी
नगर परिषद रेहटी,
जिला सीहोर (म.प्र.)

K.N. Singh & Co
Bhopal
Chartered Accountants

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AUDIT OF TENDER/BIDS

S. No.	Indicators	Observations	Remarks
1	The Auditors is responsible for audit of all tenders/bids invited by ULB	We have audited tenders/bids invited by the ULB during the F.Y. 2023-24 by applying sample test check basis and no contraventions or exceptions were noticed during the course of audit has been mentioned in notes to accounts.	Mentioned in notes to accounts.
2	Auditors shall check whether competitive tendering procedures are followed for all bids.	By applying sample test check basis. We found that competitive tendering procedures are being followed by the municipality.	No discrepancies were observed.
3	Auditor shall verify that receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.	We have verified the receipts of Bid processing fees/Tender fees on sample test basis.	Separate register should be maintained the details of tender fees received from the tender and SD deducted.
4	The bank guarantee, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing bank.	As a performance guarantee the municipality obtained bank guarantee from the contractors. During the year no bank guarantee has been issue and no guarantee has been expired as explained to us by municipality.	No discrepancies were observed.
5	The conditions of BG-s shall also be verified and any BG with any such condition which is against the interest of the ULB shall be verified and brought to the notice of	As explained to us, no guarantees were received by the municipality during the period covered under the audit.	No Applicable

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मुख्य नगरपालिका अधिकारी
नगर परिषद रेहटी,
जिला सीहोर (म.प्र.)

	CMO.		
6	The cases of extension of BG shall be brought to the notice of CMO proper guidance to extend the BG shall also be given to ULB.	No such extension of BG has been found during the course of audit.	None.

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AUDIT OF GRANTS & LOANS

S. No.	Indicators	Observations	Remarks
1	The Auditors is responsible for audit of Grants given by CG and its utilization.	The audit of grants has been carried on by us and it has observed that proper grouping of some of the grants are not done.	Utilization Certificate are not prepared by the ULB for the purpose of audit.
2	Auditor is responsible for audit of Grants received from state Government and its Utilization.	We have verified Grants given by CG and its utilization during the course of audit.	Grants must be recorded under proper heading so that its utilization can be recorded and entries in the cash book should be done on which amount is received.
3	The auditor shall perform audit of loans provided for physical infrastructure and its utilization. During this audit the auditor shall specifically comment on the revenue mechanism ie; whether the assets created out of the loan has generated desired revenue or not. He shall also comment on the possible reasons for non-generation of the revenue.	During the course of audit, it was observed that, Loan from HUDCO has been taken by the ULB. However on further details of the application of the loan, utilization certificates have not been provided to us for verification.	No such instances observed.
4	The auditor shall specifically point out any diversion of funds from capital receipts/grant/loans to revenue expenditure and from one scheme/project to another.	Diversion of funds cannot be determined due to improper maintenance of grant registers and due to non adherence of guidelines of opening a different bank account for each of the specified grant. The ULB have maintained a single cash book & bank accounts for all the state received grants & ULB's	No such instances observed.

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मुख्य नगर पालिका अधिकारी
नगर परिषद रेहटी,

		revenue is same and all the expenditures are routed through said bank accounts. Therefore there may be chances that there may be diversion of grants.	

Place:- Bhopal

Date:-

For R N SINGH & CO.

Chartered Accountant

R.N. Singh & Co. Bhopal

CA RISHABH KUMAR SUHANE

Partner

Membership No. 447881

मुख्य नगर पालिका अधिकारी
नगर परिषद रेहटी,
जिला सीहोर (म.प्र.)

NAGAR PARISHAD REHTI
BALANCE SHEET AS AT 31ST MARCH 2024

SR No.	Particulars	Schedule No.	Current Year (Amount In Rs.)			Previous Year (Amount In Rs.)		
A	**SOURCES OF FUND**							
A1	**Reserves and Surplus**							
	Municiple (General) Fund	B-1		19,50,05,260.63			23,86,20,420.75	
	Earmarked Funds	B-2		-			-	
	Reserves	B-3		23,37,21,033.43			2,81,92,566.48	
	Total Reserves and Surplus				42,87,26,294.06			26,68,12,987.23
A2	**Grants, Contribution for**	B-4		4,37,63,987.00	4,37,63,987.00		7,03,62,189.00	7,03,62,189.00
A3	Loans							
	Secured Loan	B-5		18,71,248.00			51,28,807.00	
	Unsecured Loan	B-6		-			-	
	Total Loans				18,71,248.00			51,28,807.00
	TOTAL SOURCES OF FUNDS (A1+A2+A3)				**47,43,61,529.06**			**34,23,03,983.23**
B	**APPLICATION OF FUNDS**							
B1	**Fixed Assets**							
	Gross Block	B-11	51,96,35,612.39			36,29,12,703.39		
	Less Accumated Depriciation		22,90,09,724.29			19,12,61,167.17		
	Net Block			29,06,25,888.10			17,16,51,536.22	
	Capital Work-in Progress			3,34,64,619.00			27,08,418.00	
	Total Fixed Assets				**32,40,90,507.10**			**17,43,59,954.22**
B2	Investments							
	Investments-General Fund	B-12		-			-	
	Investments-Other Funds	B-13		-			-	
	Total Investments				-			-
B3	**Current Assets, Loans & Advances**							
	Stock in Hand (Inventories)	B-14		-			-	
	Sundry Debtors (Receivables)	B-15						
	Gross Amount Outstanding		36,37,070.00			14,11,618.00		
	Less Accumalated Provision against bad and doubtful receivables		-	-		-		
	Sundry Debtors (Receivables)-Net			36,37,070.00			14,11,618.00	
	Prepaid Expenses	B-16		-			-	
	Cash and Bank Balances	B-17		15,01,18,409.96			16,37,27,527.01	
	Loans, Advances and Deposits	B-18		49,59,867.00			49,59,867.00	
	Total Currents Assets			**15,87,15,346.96**			**17,00,99,012.01**	17,00,99,012.01
B4	**Current Liabilities and Provisions**							
	Deposit Received	B-7	30,000.00			-		
	Deposit Works	B-8	-			-		
	Other Liabilities (Sundry Creditors)	B-9	84,14,325.00			21,54,983.00		
	Provisions	B-10	-			-	-	
	Total Current Liabilities			84,44,325.00			21,54,983.00	
B5	**Net Current Assets (B3-B4)**				15,02,71,021.96			16,79,44,029.01
C	**Other Assets**	B-19		-				
D	**Miscellananeous Expenditure (to the extent not written off)**	B-20		-	-			-
	TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)				47,43,61,529.06			34,23,03,983.23
	Notes to the Balance Sheet-Attached							

FOR NAGAR PARISHAD REHTI

C.M.O ACCOUNTANT

मुख्य नगर पालिका अधिकारी
नगर परिषद रेहटी
जिला सीहोर (म.प्र.)

As per our report of even date attached
FOR R N SINGH & CO.
CHARTERED ACCOUNTANTS

R.N. Singh & Co
Bhopal
Chartered Accountants

C.A RISHABH KUMAR SONANE
M.NO.-447881

NAGAR PARISHAD REHTI
INCOME AND EXPENDITURE STATEMENT
For the period from 01 April 2023 to 31 March 2024

Sr. No.	Account Head	Schedule No.	Current Year (In Rs.)	Previous Year (in Rs.)
A	**Income**			
	Revenue Income	**IE-1**	80,49,089.00	24,76,525.00
	Assigned Revenues & Compensations	**IE-2**	1,28,47,457.00	3,03,95,353.00
	Rental Income From Municipal Properties	**IE-3**	18,96,337.00	14,62,356.00
	Fees & User Charges	**IE-4**	2,97,368.00	2,32,178.00
	Sale & Hire Charges	**IE-5**	5,56,631.00	5,80,323.00
	Revenue Grants Contribution & Subsidies	**IE-6**	4,47,209.00	5,16,27,900.00
	Income From Investments	**IE-7**	39,80,767.00	-
	Accrued Interest	**IE-8**	2,54,087.00	57,51,681.00
	Other Income	**IE-9**	5,66,880.00	2,74,48,320.00
	Total Income		**2,88,95,825.00**	**11,99,74,636.00**
B	**Expenditure**			
	Establishment Expenses	**IE-10**	1,69,69,646.00	1,76,76,786.00
	Administrative Expenses	**IE-11**	27,84,737.00	1,28,07,747.00
	Operations & Maintenance	**IE-12**	1,47,41,618.00	3,95,92,924.00
	Interest & Finance Charges	**IE-13**	2,02,163.00	7,433.00
	Programme Expenses	**IE-14**	-	-
	Revenue Grants, Contribution and Subsidies	**IE-15**	-	-
	Provisions and Written Off	**IE-16**	-	-
	Miscellaneous Expenses	**IE-17**	64,264.00	-
	Depriciation		3,77,48,557.12	3,87,06,446.14
	Total Expenditure		**7,25,10,985.12**	**10,87,91,336.14**
C	**Gross Surplus/ (deficit) of income over expenditure except prior period items (A-B)**		**(4,36,15,160.12)**	**1,11,83,299.86**
D	Add/Less: Prior Period Items (Net)	**IE-18**	-	-
E	**Gross Surplus/ (deficit) of income over expenditure after prior period items (C-D)**		**(4,36,15,160.12)**	**1,11,83,299.86**
F	Less: Transfer to Reserved Fund		-	-
G	**Net Balance being surplus/(deficit) carried over to Municiple Fund (E-F)**		**(4,36,15,160.12)**	**1,11,83,299.86**

R.N. Singh & CO
Bhopal
Accountants

मुख्य नगर पालिका अधिकारी
नगर परिषद रेहटी,
जिला सीहोर (म.प्र.)

Schedule IE-1: Tax Revenue

Account Head	Particulars	Current Year (In Rs.)	Previous Year (in Rs.)
11001	Property Tax	23,79,269.00	6,72,979.00
11002	Water Tax	35,53,595.00	10,61,700.00
11003	Sewerage Tax	1,17,982.00	
11004	Consolidate Tax	6,33,696.00	
11005	Lighting Tax		
11006	Education Tax	5,90,800.00	1,91,935.00
11007	Vehicle Tax		
11008	Devlopment Tax	6,81,747.00	
11009	Electricity Tax		
11010	Professional Tax		
11011	Advertisement Tax		
11012	Pilgremage Tax		
11013	Export Tax		
11060	Cess		
11080	Other Taxes	92,000.00	5,49,911.00
	Sub Total	80,49,089.00	24,76,525.00
11090	Less: Tax Remissions & Refund [Schedule IE-1 (a)]	-	-
	Sub Total	80,49,089.00	24,76,525.00
	Total Tax Revenue	80,49,089.00	24,76,525.00

Schedule IE-1 (a): Tax Remission & Refund

Account Head	Particulars	Current Year (In Rs.)	Previous Year (in Rs.)
1109001	Property Tax	-	-
1109002	Water Tax	-	
1109003	Sewerage Tax	-	
1109004	Conservency Charges	-	
1109011	Others	-	
	Total Refund & Remission of Tax Revenues	-	-

Schedule IE-2: Assigned Revenues & Compensations

Account Head	Particulars	Current Year (In Rs.)	Previous Year (in Rs.)
12010	Taxes and Duties collected by others		
12020	Compensation in Lieu of Taxes/ Duties	1,28,47,457.00	3,03,95,353.00
12030	Compensation in Lieu of Concession		
	Total Assigned Revenues & Compensations	**1,28,47,457.00**	**3,03,95,353.00**

मुख्य नगर पालिका अधिकारी
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जिला सीहोर (म.प्र.)

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Schedule IE-3: Rental Income From Municipal Properties

Account Head	Particulars	Current Year (In Rs.)	Previous Year (in Rs.)
13010	Rent From Civic Amenities		5,66,360.00
13020	Rent From Office Building		
13030	Rent From Guest House		
13040	Rent From Lease of Lands	13,97,463.00	8,86,496.00
13080	Other Rents	4,98,874.00	9,500.00
	Sub Total	18,96,337.00	14,62,356.00
13090	Less: Rent remission and refunds	-	-
	Total Rental Income From Municipal Properties	**18,96,337.00**	**14,62,356.00**

Schedule IE-4: Fees & User Charges

Account Head	Particulars	Current Year (In Rs.)	Previous Year (in Rs.)
14010	Empanelment & Registration Charges		74,646.00
14011	Licensing Fees		
14012	Fees for Grants of Permit		54,000.00
14013	Fees for Certificate or Extract	1,980.00	22,070.00
14014	Development Charges		
14015	Regularisation Fees	1,43,250.00	
14020	Penalties and Fines		
14040	Other Fees	3,000.00	25,000.00
14050	User Charges	1,49,138.00	56,354.00
14060	Entry Fees		
14070	Service/ Administrative Charges		
14080	Other Charges		108.00
	Sub Total	**2,97,368.00**	**2,32,178.00**
14090	Add: Rent Remission and Refunds	-	-
	Sub Total	**2,97,368.00**	**2,32,178.00**
	Total Rental Income From Municipal Properties	**2,97,368.00**	**2,32,178.00**

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Schedule IE-5: Sale & Hire Charges

Account Head	Particulars	Current Year (In Rs.)	Previous Year (in Rs.)
15010	Sale of Products	-	-
15011	Sale of Forms & Publications	-	-
15012	Sales of Stores & Scrap	-	-
15030	Sale of Others	5,56,631.00	5,80,323.00
15040	Hire Charges of Vehicles	-	-
15041	Hire Charges of Equipments	-	-
	Total Income From Sale & Hire Charges	**5,56,631.00**	**5,80,323.00**

Schedule IE-6: Revenue Grants, Contribution & Subsidies

Account Head	Particulars	Current Year (In Rs.)	Previous Year (in Rs.)
16010	Revenue Grants		5,16,27,900.00
16020	Reimbursement of Expenses		
16030	Contribution Towards Schemes	4,47,209.00	
	Total Revenue Grants, Contribution & Subsidies	**4,47,209.00**	**5,16,27,900.00**

Schedule IE-7: Income From Investments

Account Head	Particulars	Current Year (In Rs.)	Previous Year (in Rs.)
17010	Interest on Investments	39,80,767.00	-
17020	Dividend	-	-
17030	Income From Project Taken Up on Commercial Basis	-	-
17040	Profit on Sale of Investments	-	-
17080	Others	-	-
	Total Income From Investments	39,80,767.00	-

Schedule IE-8: Interest Earned

Account Head	Particulars	Current Year (In Rs.)	Previous Year (in Rs.)
17110	Interest From Bank Accounts	2,54,087.00	57,51,681.00
17120	Interest on Loans and Advances to Employees	-	-
17130	Interest on Loans to Others	-	-
17180	Other Interest		
	Total Interest Earned	**2,54,087.00**	**57,51,681.00**

मुख्य नगर पालिका अधिकारी
नगर परिषद रेहटी,
जिला सीहोर (म.प्र.)

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Schedule IE-9: Other Income

Account Head	Particulars	Current Year (In Rs.)	Previous Year (in Rs.)
18010	Deposits Forfeited	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed Assets	-	-
18040	Recovery from Employees	-	-
18050	Unclaim Refund/ Liabilities	-	-
18060	Excess Provisions Written Back	-	-
18080	Miscellaneous Income	5,66,880.00	2,74,48,320.00
	Total Other Income	**5,66,880.00**	**2,74,48,320.00**

Schedule IE-10: Establishment Expenses

Account Head	Particulars	Current Year (In Rs.)	Previous Year (in Rs.)
21010	Salaries, Wages and Bonus	1,69,69,646.00	1,76,76,786.00
21020	Benefits and allowances		
21030	Pension		
21040	Other Terminal & Retirement Benefits		
	Total Establishment Expenses	**1,69,69,646.00**	**1,76,76,786.00**

Schedule IE-11: Administrative Expenses

Account Head	Particulars	Current Year (In Rs.)	Previous Year (in Rs.)
22010	Rent, Rates and Taxes	1,49,720.00	42,60,976.00
22011	Office Maintenance	12,96,611.00	
22012	Communication Expenses		10,600.00
22020	Books & Periodicals		
22022	Printing and Stationary	1,17,866.00	60,601.00
22030	Travelling & Conveyance		60,013.00
22040	Insurance		
22050	Audit Fees	64,900.00	
22051	Legal Expenses	5,000.00	
22052	Professional and Other Fees	6,99,338.00	95,500.00
22060	Advertisement and Publicity	4,51,302.00	83,13,557.00
22061	Membership and Subscriptions		
22080	Other Administrative Expenses		6,500.00
	Total Administrative Expenses	**27,84,737.00**	**1,28,07,747.00**

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Schedule IE-12: Operations & Maintenance

Account Head	Particulars	Current Year (In Rs.)	Previous Year (in Rs.)
23010	Power & Fuel	96,08,604.00	1,10,59,846.00
23020	Bulk Purchases		
23030	Emergency water supply		
23040	Hire Charges	1,60,160.00	
23050	Repair & Maintenance of Infrastructure Assets	38,350.00	60,45,001.00
23051	Repair & Maintenance of Civic Amenities	10,09,154.00	30,41,989.00
23052	Repair & Maintenance of Buildings	4,92,189.00	35,42,835.00
23053	Repair & Maintenance of Vehicles		
23054	Repair & Maintenance of Furniture		
23055	Repair & Maintenance of Office Equipments		
23056	Repair & Maintenance of Electrical Appliances	4,65,176.00	61,49,496.00
23057	Repair & Maintenance of Heritage Buildings		
23059	Repair & Maintenance Others	7,53,372.00	84,88,274.00
23080	Other Operating & Maintenance Expenses	22,14,613.00	12,65,483.00
	Total Operations & Maintenance	**1,47,41,618.00**	**3,95,92,924.00**

Schedule IE-13: Interest & Finance Charges

Account Head	Particulars	Current Year (In Rs.)	Previous Year (in Rs.)
24010	Interest on Loans From Central Government		
24020	Interest on Loans From State Government	1,92,610.00	
24030	Interest on Loans From Govt. Bodies & Association		
24040	Interest on Loans From International Agencies		
24050	Interest on Loans From Banks & Finance Institution		
24060	Other Term Loans		
24070	Bank Charges	9,553.00	7,433.00
24080	Other Finance Expenses		
	Total Interet & Finance Charges	**2,02,163.00**	**7,433.00**

Schedule IE-14: Programme Expenses

Account Head	Particulars	Current Year (In Rs.)	Previous Year (in Rs.)
25010	Election Expenses	-	-
25020	Own Programme		
25030	Share in Programme of Others	-	
	Total Programme Expenses	-	-

मुख्य नगर पालिका अधिकारी
नगर परिषद रेहटी,
जिला सीहोर (म.प्र.)

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Schedule IE-15: Revenue Grants, Contribution and Subsidies

Account Head	Particulars	Current Year (In Rs.)	Previous Year (in Rs.)
26010	Grants		
26020	Contributions	-	-
26030	Subsidies	-	-
	Total Revenue Grants, Contribution and Subsidies	-	-

Schedule IE-16: Provisions and Written Off

Account Head	Particulars	Current Year (In Rs.)	Previous Year (in Rs.)
27010	Provisions for Doubtful Receivables	-	-
27020	Provision for Other Assets	-	-
27030	Revenues Written Off	-	-
27040	Assets Written Off	-	-
27050	Miscellaneous Expenses Written Off		-
	Total Provisions and Written Off	-	-

Schedule IE-17: Miscellaneous Expenses

Account Head	Particulars	Current Year (In Rs.)	Previous Year (in Rs.)
27110	Loss on Disposal of Assets	-	-
27120	Loss on Disposal of Investments	-	-
29050	Transfer to General Activity Fund	-	-
27180	Other Miscellaneous Expenses	64,264.00	
	Total Miscellaneous Expenses	64,264.00	-

Schedule IE-18: Prior Period

Account Head	Particulars	Current Year (In Rs.)	Previous Year (in Rs.)
18500	Income	-	-
18510	Other Revenue	-	-
18540	Other Income	-	
	Sub Total	-	-
28500	Expenses (difference of tally cash book and cash book in physical)	-	-
28550	Refund of Taxes		-
28560	Refund of Other Revenues	-	-
28580	Other Revenues	-	-
	Sub Total	-	-
	Total Prior Period	-	-

मुख्य नगर पालिका अधिकारी
नगर परिषद रेहटी,
जिला सीहोर (म.प्र.)

R.N. Singh & Co.
Bhopal

MP Urban Local Body, Rehti

Schedule B-1: Municipal (General) Fund

(Amount In Rs.)

Account Head	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Accounts
31010	Balance as per Last amount	-	-	-	-	23,86,20,420.75
	Additions during the year	-	-	-	-	
31090	Surplus for the year	-	-	-	-	(4,36,15,160.12)
	Transfers	-	-	-	-	
	Total (In Rs.)	-	-	-	-	19,50,05,260.63
	Deductions during the year	-	-	-	-	-
31090	Deficit for the year	-	-	-	-	-
	Transfers	-	-	-	-	-
31010	Balance at the end of the Current Year	-	-	-	-	19,50,05,260.63

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

(Amount In Rs.)

Account Head	Particulars	Special Fund 1	Special Fund-2	Special Fund-3	Special Fund-4	Pension Fund	General Provident Fund
	(a) Opening Balance	-	-	-	-	-	-
	(b) Additions to the Special Fund	-	-	-	-	-	-
	Transfer From Municipal Fund	-	-	-	-	-	-
	Interest / Dividend earned on Social Fund Investments	-	-	-	-	-	-
	Profit on disposal of Special Fund Investments	-	-	-	-	-	-
	Appriciation inValue of Social Fund Investments	-	-	-	-	-	-
	Other Addition (Other Specify Nature)	-	-	-	-	-	-
	Total (b)	-	-	-	-	-	-
	(c) Payments Out of Funds	-	-	-	-	-	-
	[1] Capital Expenditure on:-	-	-	-	-	-	-
	Fixed Assets	-	-	-	-	-	-
	Others	-	-	-	-	-	-
	[2] Revenue Expenditure on	-	-	-	-	-	-
	Salary, Wages and Allowance etc.	-	-	-	-	-	-
	Rent and Other Administration Charges	-	-	-	-	-	-
	[3] Other	-	-	-	-	-	-
	Loss on disposal of Special Fund Investments	-	-	-	-	-	-
	Dimnition in Value of Special Fund Investments	-	-	-	-	-	-
	Transferred to Municipal Fund	-	-	-	-	-	-
311	Net Balance of Special Funds [(a+b)-c]	-	-	-	-	-	-

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MP Urban Local Body, Rehti

Schedule B-3: Reserves

(Amount In Rs.)

Account Code	Particulars	Opening Balance	Addition During the Year	Total	Deduction During the Year	Balance at the end of Current Year
1	2	3	4	5=(3+4)	6	7
31210	Capital Contribution	2,76,62,088.11	27,20,00,897.00	29,96,62,985.11	6,64,72,430.93	23,31,90,554.18
31220	Borrowing Redemption Reserve	-	-	-		-
31230	Special Funds (Utilised)	-	-	-	-	-
31240	Statutory Reserve	-	-	-	-	-
31250	General Reserve	5,30,478.37	-	5,30,478.37	-	5,30,478.37
31260	Revaluation Reserve	-	-	-	-	-
31211	Capital Reserve	-	-	-	-	-
		Previous Year Adjustment			-	-
	Total Reserve Funds	2,81,92,566.48	27,20,00,897.00	30,01,93,463.48	6,64,72,430.93	23,37,21,032.55

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मुख्य नगर पालिका अधिकारी
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Schedule B-4: Grants & Contribution for Specific Purposes

(Amount In Rs.)

Particulars	Grants From Central Government	Grants From State Government	Grants From Government Agencies	Grants From Financial Institutions	Other Specify	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance	5,02,11,233.00	2,01,50,956.00	-	-	-	7,03,62,189.00
(b) Additions to the Grants	-	-	-	-	-	
Grants received during the year	1,15,89,142.00	17,99,14,108.00	-	-		19,15,03,250.00
Interest/ Dividend earned on Grant Investments	-	-	-	-	-	-
Profit on disposal of Grant Investments	-	-	-	-	-	-
Appriciation in Value of Grant Investments	-	-	-	-	-	-
Other Addition (Specify nature)	-	-	-	-	-	-
	-	-	-	-	-	-
Total (b)	1,15,89,142.00	17,99,14,108.00	-	-	-	19,15,03,250.00
Total (a+b)	6,18,00,375.00	20,00,65,064.00	-	-	-	26,18,65,439.00
(c) Payment Out of Funds	-	-	-	-	-	-
Capital Expenditure of Fixed Assets	4,17,45,080.00	17,63,56,372.00	-	-	-	21,81,01,452.00
Capital Expenditure of Other	-	-	-	-	-	-
Revenue Expenditure on:	-	-	-	-	-	-
Salary, Wages and Allowance etc	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Other	-	-	-	-		-
Loss on disposal of Grant Investments	-	-	-	-		-
Dimnition in Value of Grant Investments	-	-	-	-	-	-
Other Administrative Charges	-	-	-	-	-	-
Total (C)	4,17,45,080.00	17,63,56,372.00	-	-	-	21,81,01,452.00
Net Balance at the year end (a+b-c)	2,00,55,295.00	2,37,08,692.00	-	-	-	4,37,63,987.00

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Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर परिषद रेहटी,
जिला सीहोर (म.प्र.)

MP Urban Local Body, Rehti

Schedule B-5: Secured Loans

Account Head	Particulars	Current Year (In Rs.)	-
33010	Loans From Central Government	-	-
33020	Loans From State Government	18,71,248.00	51,28,807.00
33030	Loans From Government Bodies & Associations	-	-
33040	Loans From International Agencies	-	-
33050	Loans From Banks & Other Financial Institutions	-	-
33060	Other Term Loans	-	-
33070	Bonds & Debentures	-	-
33080	Other Loans	-	-
	Total Secured Loans	**18,71,248.00**	**51,28,807.00**

Notes:

*The nature of the Security shall be specified in each of these catagories:

*Particulars of any guarantee given shall be disclosed;

*Terms of redemption (if any) of bonds/ debenture issued shall be stated together with the earliest date of redemption

* Rate of Interest and original amount of loan and outstanding can be provided for every loan under each of these catagories separately;

* For loans disbursed directly to an executing agency, please specify the name of the project for which such loan is raised

Schedule B-6: Unsecured Loans

Account Head	Particulars	Current Year (In Rs.)	-
33110	Loans From Central Government	-	-
33120	Loans From State Government	-	-
33130	Loans From Government 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 Secured Loans	-	-

Notes:

* Rate of Interest and original amount of loan and outstanding can be provided for every loan under each of these catagories separately;

मुख्य नगर पालिका अधिकारी
नगर परिषद रेहटी,
जिला सीहोर (म.प्र.)

R.N. Singh & Co
Bhopal
Chartered Accountants

MP Urban Local Body, Rehti

Schedule B-7: Deposits Received

Account Head	Particulars	Current Year (In Rs.)	-
34010	From Contractors	30,000.00	-
34020	From Revenues	-	-
34030	From Staff	-	-
34080	From Other		
	Total Deposits Received	**30,000.00**	-

Schedule B-8: Deposits Works

Account Head	Particulars	Opening Balance as per the beginning of the year	Utilization/Expenditure	Balance Outstanding at the end of Current Year
34110	Civil Works	-	-	-
34120	Electric Works	-	-	-
34180	Others	-	-	-
	Total Deposits Works	-	-	-

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Head	Particulars	Current Year (In Rs.)	-
35010	Creditors	77,58,752.00	21,54,983.00
35011	Employee Liabilities	2,28,736.00	-
35012	Interest Accrued and Due	-	-
35013	Outstanding Liabilities	-	-
35020	Recoveries Payable	-	-
35030	Government Dues Payable	-	-
35040	Refunds Payable	-	-
35041	Advance Collection of Revenues	-	-
35080	Others	4,26,837.00	-
	Total Other Liabilities (Sundry Creditor	**84,14,325.00**	**21,54,983.00**

Schedule B-10: Provisions

Account Head	Particulars	Current Year (In Rs.)	-
36010	Provisions of Expenses		
36020	Provisions of Interest	-	-
36030	Provision For Other Assets	-	-
	Total Provision	-	-

मुख्य नगर पालिका अधिकारी
नगर परिषद रेहटी,
जिला सीहोर (म.प्र.)

R.N. Singh & Co
Bhopal
Chartered Accountants

MP Urban Local Body, Rehti
Schedule B-11: Fixed Assets

(Amount In Rs)

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Addition during the year	Deductions during the year	Cost at the end of year	Opening Balance	Addition during the year	Adjustment /Deductions during the year	Total at the end of Current Year	At the end of current year	At the end of previous year
1	2	3	4	5	6	7	8	9	10	11	12
	Land Buildings										
41010	Land	10,34,983.00	-	-	10,34,983.00	-	-	-	-	10,34,983.00	10,34,983.00
41015	Lakes and Pond	-	-	-	-	-	-	-	-	-	-
41020	Buildings	5,67,26,323.00	1,76,25,320.00	-	7,43,51,643.00	1,69,45,415.07	24,75,909.71	-	1,94,21,324.78	5,49,30,318.22	3,97,80,907.93
	Infrastructure Assets										-
41030	Roads and Bridges	10,23,50,750.09	4,12,56,328.00	-	14,36,07,078.09	7,74,94,723.09	2,05,07,090.75	-	9,80,01,813.84	4,56,05,264.25	2,48,56,027.00
41031	Sewerage and Drainage	4,38,04,466.80	1,63,99,325.00	-	6,02,03,791.80	2,25,26,648.89	40,15,592.91	-	2,65,42,241.80	3,36,61,550.00	2,12,77,817.91
41032	Water Ways	6,81,00,292.00	5,38,86,788.00		12,19,87,080.00	3,49,34,932.28	81,36,538.24	-	4,30,71,470.52	7,89,15,609.48	3,31,65,359.72
41033	Public Lighting	57,65,982.00			57,65,982.00	63,24,090.24	5,76,598.20	-	69,00,688.44	(11,34,706.44)	(5,58,108.24)
41034	Bridges	11,03,862.00			11,03,862.00	9,35,293.00	36,758.60	-	9,72,051.60	1,31,810.40	1,68,569.00
41040	Plants & Machinery	33,29,997.00			33,29,997.00	17,91,676.14	3,32,999.70	-	21,24,675.84	12,05,321.16	15,38,320.86
41050	Vehicles	1,16,60,241.00			1,16,60,241.00	86,00,756.60	11,66,024.10	-	97,66,780.70	18,93,460.30	30,59,484.40
41060	Office & Other Equipment	14,36,369.50	10,000.00		14,46,369.50	14,36,368.50		-	14,36,368.50	10,001.00	1.00
41070	Furniture, Fixture, Electrical Appliances	50,10,449.00			50,10,449.00	37,72,311.46	5,01,044.90	-	42,73,356.36	7,37,092.64	12,38,137.54
41080	Other Fixed Assets	6,25,88,988.00	2,75,45,148.00		9,01,34,136.00	1,64,98,951.90	-	-	1,64,98,951.90	7,36,35,184.10	4,60,90,036.10
	Total	**36,29,12,703.39**	**15,67,22,909.00**	-	**51,96,35,612.39**	**19,12,61,167.17**	**3,77,48,557.12**	-	**22,90,09,724.29**	**29,06,25,888.10**	**17,16,51,536.22**
412	**Capital Work in Progress**	**27,08,418.00**	**3,07,56,201.00**	-	**3,34,64,619.00**	-	-	-	-	**3,34,64,619.00**	**27,08,418.00**

R.N. Singh & Co
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Bhopal

मुख्य नगर पालिका अधिकारी
नगर परिषद रेहटी,
जिला सीहोर (म.प्र.)

MP Urban Local Body, Rehti

Schedule B-12: Investments General Fund

(Amount in Rs.)

Account Head	Particulars	With whom invested	Face Value	Current Year Carrying Cost	Previous Year Carrying Cost
42010	Central Government Securities		-	-	-
42020	State Government Securities		-	-	-
42030	Debentures and Bonds		-	-	-
42040	Preference Share Equity Shares		-	-	-
42060	Units of Mutual Funds		-	-	-
42080	Other Investments	FD	-		-
	Total Investments General Fund		-	-	-

Schedule B-13: Investments Other Funds

(Amount in Rs.)

Account Head	Particulars	With whom invested	Face Value	Current Year Carrying Cost	Previous Year Carrying Cost
42110	Central Government Securities		-	-	-
42120	State Government Securities		-	-	-
42130	Debentures and Bonds		-	-	-
42140	Preference Share Equity Shares		-	-	-
42160	Units of Mutual Funds		-	-	-
42180	Other Investments		-	-	-
	Total Investments Other Fund		-	-	-

Schedule B-14: Stock in Hand (Inventories)

Account Head	Particulars	Current Year (In Rs.)	-
43010	Stores Loose	-	-
43020	Tools Other	-	-
	Total Stock in Hand	-	-

R.N. Singh & Co. Bhopal Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर परिषद रेहटी,
जिला सीहोर (म.प्र.)

MP Urban Local Body, Rehti
Schedule B-15:Sundry Debtors (Receivables)

(Amount in Rs.)

Account Head	Particulars	Gross Amount	Provision for Outstanding revenues	Net Amount	Previous Year Net Amount
43110	**Receivables for Properties taxes**				
	Less than 5 years	10,59,314.00	-	10,59,314.00	3,14,661.00
	More than 5 years	-	-	-	-
	Sub Total	**10,59,314.00**	-	**10,59,314.00**	**3,14,661.00**
	Less: State Government Cess / Levies in Taxes- Control Accounts	-	-	-	-
	Net Receivables of Property Taxes	10,59,314.00	-	**10,59,314.00**	**3,14,661.00**
43120	**Receivable of Other Taxes**	-	-	-	-
	Less than 3 years	2,44,707.00	-	2,44,707.00	9,66,999.00
	More than 3 years	-	-	-	-
	Sub Total	**2,44,707.00**		**2,44,707.00**	**9,66,999.00**
	Less: State Government Cess / Levies in Taxes- Control Accounts	-	-	-	-
	Net Receivables of Other Taxes	**2,44,707.00**	-	**2,44,707.00**	**9,66,999.00**
	Receivable of Cess Income	-	-	-	-
	Less than 3 years		-	-	1,29,958.00
	More than 3 years	-	-	-	-
	Sub Total	-		-	1,29,958.00
43130	**Receivable for Fees and User Charges**	-	-	-	-
	Less than 3 years	23,33,049.00	-	23,33,049.00	-
	More than 3 years	-	-	-	-
	Sub Total	**23,33,049.00**	-	**23,33,049.00**	-
43140	**Receivable of Other Sources**	-	-	-	
	Less than 3 years		-	-	-
	More than 3 years	-	-	-	-
	Sub Total	-	-	-	-
43150	Receivables From Governments	-	-	-	-
	Sub Total	-	-	-	-
	Total Sundry Debtors (Receivables)	**36,37,070.00**	-	36,37,070.00	14,11,618.00

Schedule B-16: Prepaid Expenses

Account Head	Particulars	Current Year (In Rs.)	-
44010	Establishment	-	-
44020	Administrative	-	-
44030	Operation & Maintenance	-	-
	Total Prepaid Expenses	-	-

मुख्य नगर पालिका अधिकारी
नगर परिषद रेहटी,
जिला सीहोर (म.प्र.)

R.N. Singh & Co
Bhopal
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MP Urban Local Body, Rehti

Schedule B-17: Cash and Bank Balances

Account Head	Particulars	Current Year (In Rs.)	Previous Year (In Rs.)
45010	**Cash Balance**	-	-
	Balance With Bank- Municipal funds		
45021	Nationalised Banks	15,01,18,409.96	16,37,27,527.88
45022	Other Schedule Bank	-	-
45023	Schedule Co-operative Bank	-	-
45024	Post Office	-	-
	Sub Total	**15,01,18,409.96**	**16,37,27,527.88**
	Balance With Bank- Special funds		
45041	Nationalised Banks	-	-
45042	Other Schedule Bank	-	-
45043	Schedule Co-operative Bank	-	-
45044	Post Office	-	-
	Sub Total	-	-
	Balance With Bank- Grant funds		
45061	Nationalised Banks	-	-
45062	Other Schedule Bank	-	-
45063	Schedule Co-operative Bank	-	-
45064	Post Office	-	-
	Sub Total	-	-
	Total Cash and Bank Balances	**15,01,18,409.96**	**16,37,27,527.88**

Schedule B-18: Loans, Advance and Deposits

(Amount in Rs.)

Account Head	Particulars	Opening Balance at the beginning of the year	Paid during the year	Recovered during the year	Balance Outstanding at the end of the year
46010	Loans and Advances to Employees	-	-	-	-
46020	Employees Provident Fund Loans	-	-	-	-
46030	Loan to Others	1,88,518.00	-	-	1,88,518.00
46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to Others	-	-	-	-
46060	Deposit with External Agencies	47,71,349.00		-	47,71,349.00
46080	Other Current Assets	-	-		-
	Sub Total	49,59,867.00	-	-	49,59,867.00
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, Advances and Deposits	**49,59,867.00**	-	-	**49,59,867.00**

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नगर परिषद रेहटी,
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R.N. Singh & Co
Bhopal
Chartered Accountants

MP Urban Local Body, Rehti

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

Account Head	Particulars	Current Year (In Rs.)	-
46110	Loans to Others	-	-
46120	Advances	-	-
46130	Deposits	-	-
	Total Accumulated Provision	-	-

Schedule B-19: Other Assets

Account Head	Particulars	Current Year (In Rs.)	-
47010	Deposit Work	-	-
47020	Other Assets Control Account	-	-
	Total Other Assets	-	-

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

Account Head	Particulars	Current Year (In Rs.)	-
48010	Loan Issue Expenses	-	-
48020	Deferred Discount on Issue of Loans	-	-
48021	Deferred Revenue Expenses	-	-
48030	Other	-	-
	Total Miscellaneous Expenditures	-	-

As per our report of even date attached

FOR NAGAR PARISHAD REHTI

FOR R N SINGH & CO.
CHARTERED ACCOUNTANTS
FIRM REG NO.-

C.M.O   ACCOUNTANT

मुख्य नगर पालिका अधिकारी
नगर परिषद रेहटी,
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R. N. Singh & Co. Bhopal

CA. RISHABH KUMAR SUHANE
M.NO. 447881