



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: 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 2023, 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 2023.

For R N SINGH & CO.


Chartered Accountant

CA RISHABH KUMAR SUHANE

Partner

Membership No. 447871

Place:- Bhopal

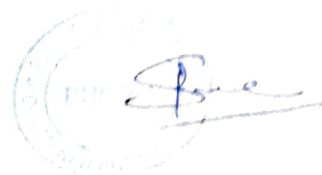

मुख्य नगर पालिका अधिकारी
नगर परिषद रहटी
जिला सीहोर (म.प्र.)



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 not provided by the ulb to us.
11. ULB not followed the double entry accounting system for the accounting for the year 2022-22.

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



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

Place:- Bhopal

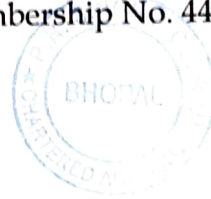
Date:-

Local
मुख्य नगर पालिका अलमोरा
नगर परिषद रायपुर
जिला सीहोर (म.प्र.)

CA RISHABH KUMAR SUHANE

Partner


Membership No. 447871



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 2022-22 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 appropriate action also for long time |

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| | | | 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. |



 मुख्य नगर पालिका अधिकारी
 नगर परिषद रहटी
 जिला साहोर (म.प्र.)

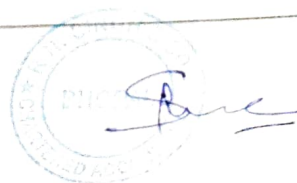


| | | | |
|---|---|---|---|
| 7 | The Auditor shall verify the interest income from FDR and verify that interest income is duly & timely recorded in cash book. | During the course of audit it was observed that there is a new investment in FDR during the financial Year. | We suggest that accounts should 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. |


AUDIT OF EXPENDITURE

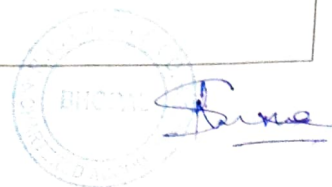
| S.No. | Indicators | Observations | Remarks |
|-------|--|---|---|
| 1 | The Auditors is responsible for audit of expenditure under all the schemes. | We have audited the expenditures incurred by the municipality using sample test check basis during the Financial year | Discrepancies observed have 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 | We have verified the balance of the cash book. On some instances differences has been observed while | Double checking of the balances of the cash book should be done to avoid differences. |


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 जिला भीमोर (म.प्र.)



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| | rectify the errors. | calculating closing balances. | |
| 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 directives act and rules issued by government of India. | We have verified the expenditure and it is accordance with the guideline's directives act and rules issued by government of India. | Not Applicable |
| 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 | 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 | All the expenses were properly sanctioned. |



 मुख्य अधिकारी
 नगर पालिका, धनकुटा
 जिला, धनकुटा

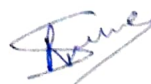


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| | audit. | relevant sanctioning authority. | |
| 8 | Auditor shall be responsible for verification of scheme project wise utilization certificates (UC's) & shall be tallied with income & expenditure records and creation of fixed assets. | ULB has 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. |

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 | 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 |


 मुख्य नगर पालिका अधिकारी
 नगर परिषद रहटी

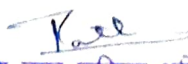


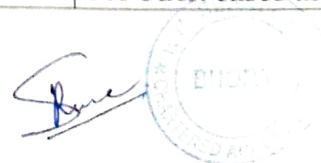


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| | observed should be brought into notice. | | standards based on double entry system. |
| 3 | The auditor shall verify that all the temporary advances have been fully recovered. | The separate advance register has been maintained by ULB and recovery 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 entries in the cash book. | 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. |
| 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. |

AUDIT OF FDR

| S. No. | Indicators | Observations | Remarks |
|--------|-----------------|----------------------|-------------------|
| 1 | The Auditors is | During the course of | No such cases are |



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 नगर परिषद रहटी



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| | responsible for audit of all FDR & TDR. | audit it was observed that there is no new investment in FDR during the financial Year. | 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. |

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. 2022-22 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. |


 मुख्या नगर पालिका अध्यक्ष
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 जिला सीहार (म.प्र.)




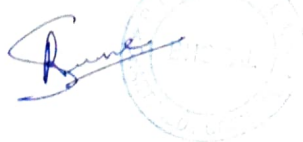


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| 3 | Auditor shall verify that receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period. | We have verified the receipts of Bid processing fees/Tender fees on sample test basis. | Separate 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 CMO. | As explained to us, no guarantees were received by the municipality during the period covered under the audit. | No Applicable |
| 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. |

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 | 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 |

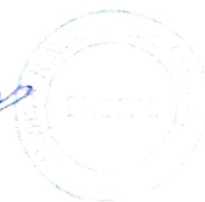

 मुख्य नगर पालिका अधिकारी
 नगर पालिका (म.प्र.)
 जिला सीहोर (म.प्र.)



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| | Utilization. | | 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 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. | No such instances observed. |

For
मुख्य कार्य निदेशक, एन.डी.आर.
मुख्य कार्य निदेशक, एन.डी.आर.


For



For R N SINGH & CO.
Chartered Accountant

Place:- Bhopal

Date:-


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


CA RISHABH KUMAR SUHANE

Partner

Membership No. 447871



NAGAR PARISHAD REHTI
BALANCE SHEET AS AT 31ST MARCH 2023

| SR No. | Particulars | Schedule No. | Current Year (Amount in Rs.) | | Previous Year (Amount in Rs.) | |
|-----------|--|--------------|---------------------------------|------------------------|----------------------------------|------------------------|
| | | | | | | |
| A | SOURCES OF FUND | | | | | |
| A1 | Reserves and Surplus | | | | | |
| | Municipal (General) Fund | B-1 | 23,43,78,749.00 | | 20,40,00,248.00 | |
| | Earmarked Funds | B-2 | - | | - | |
| | Reserves | B-3 | - | | - | |
| | Total Reserves and Surplus | | | 23,43,78,749.00 | | 20,40,00,248.00 |
| A2 | Grants, Contribution for | B-4 | 7,03,62,189.00 | 7,03,62,189.00 | - | - |
| A3 | Loans | | | | | |
| | Secured Loan | B-5 | - | | - | |
| | Unsecured Loan | B-6 | - | | - | |
| | Total Loans | | | - | | - |
| | TOTAL SOURCES OF FUNDS (A1+A2+A3) | | | 30,47,40,938.00 | | 20,40,00,248.00 |
| B | APPLICATION OF FUNDS | | | | | |
| B1 | Fixed Assets | | | | | |
| | Gross Block | B-11 | 13,82,08,527.00 | | 8,86,86,509.00 | |
| | Less Accumated Depreciation | | - | | - | |
| | Net Block | | 13,82,08,527.00 | | 8,86,86,509.00 | |
| | Capital Work-in Progress | | - | | - | |
| | Total Fixed Assets | | | 13,82,08,527.00 | | 8,86,86,509.00 |
| B2 | Investments | | | | | |
| | Investments-General Fund | B-12 | - | | - | |
| | Investments-Other Funds | B-13 | - | | 6,00,00,000.00 | |
| | Total Investments | | | - | | 6,00,00,000.00 |
| B3 | Current Assets, Loans & Advances | | | | | |
| | Stock in Hand (Inventories) | B-14 | - | | - | |
| | Sundry Debtors (Receivables) | B-15 | | | | |
| | Gross Amount Outstanding | | - | | - | |
| | Less Accumulated Provision against bad and doubtful receivables | | - | | - | |
| | Sundry Debtors (Receivables)- Net | | | - | | - |
| | Prepaid Expenses | B-16 | - | | - | |
| | Cash and Bank Balances | B-17 | 16,37,27,527.00 | | 5,59,21,087.00 | |
| | Loans, Advances and Deposits | B-18 | 49,59,867.00 | | 10,70,236.00 | |
| | Total Currents Assets | | 16,86,87,394.00 | | 5,69,91,323.00 | 5,69,91,323.00 |
| B4 | Current Liabilities and Provisions | | | | | |
| | Deposit Received | B-7 | - | | - | |
| | Deposit Works | B-8 | - | | - | |
| | Other Liabilities (Sundry Creditors) | B-9 | 21,54,983.00 | | 16,77,584.00 | |
| | Provisions | B-10 | - | | - | |
| | Total Current Liabilities | | 21,54,983.00 | | 16,77,584.00 | |
| B5 | Net Current Assets (B3-B4) | | | 16,65,32,411.00 | | 5,53,13,739.00 |
| 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) | | | 30,47,40,938.00 | | 20,40,00,248.00 |
| | Notes to the Balance Sheet- Attached | | | | | |

FOR NAGAR PARISHAD REHTI

C.M.O

ACCOUNTANT

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

Rishabh
CA RISHABH KUMAR SUHANE
M.NO- 447881

मुख्य नगर परिषद शासकरी
नगर परिषद रेहती
जिला सीकर जिला



NAGAR PARISHAD REHTI
RECEIPTS AND PAYMENTS FOR THE PERIOD FROM 01-04-2022 TO 31-03-2023

(Amount in Rs.)

| Receipts | Amount | Amount | Payments | Amount | Amount |
|---|-----------------|-----------------|---|-----------------|-----------------|
| Opening Balance | | 5,59,21,087.00 | Indirect Income | | - |
| Bank Account | 5,59,21,087.00 | | 1- Revenue Income | | 7,00,84,890.00 |
| Indirect Income | | 3,36,66,938.00 | Indirect Expenses | | |
| 1- Revenue Income | 3,36,66,938.00 | | 2- Revenue Expenditure | 7,00,84,890.00 | |
| Assigned Revenue & Compensations | | - | Capital Receipts & Liabilities | | 2,06,62,743.00 |
| | | | 320-Grants, Contribution for Specific Purpose | 2,06,62,743.00 | |
| Capital Receipts & Liabilities | | 21,44,09,153.00 | 330-Secured Loans | | |
| 320-Grants, Contribution for Specific Purpose | 15,20,69,704.00 | | 340-Deposit Received | | |
| 330-Secured Loans | - | | | | |
| 340-Deposit Received | | | 350- Other Liabilities | | |
| 350- Other Liabilities | - | | Capital Expenditure & Assets | | 4,95,22,018.00 |
| Consolidate Interest | 57,51,681.00 | | 410- Fixed Assets | 4,95,22,018.00 | |
| Miscellaneous Income | 5,65,87,768.00 | | 431- Sundry Debtors (Receivables) | | |
| Capital Expenditure & Assets | | | 460- Loans Advances and Deposits | | |
| 431- Sundry Debtors (Receivables) | - | | 480- Miscellaneous Expenditure | | |
| | | | Closing Balance | 16,37,27,527.00 | |
| | | | Bank Accounts | | |
| | | | | 16,37,27,527.00 | |
| Total | | 30,39,97,178.00 | Total | | 30,39,97,178.00 |

FOR NAGAR PARISHAD REHTI

As per our report of even date attached

FOR R N SINGH & CO.

CHARTERED ACCOUNTANTS

FIRM REG NO.-

(Signature)

ACCOUNTANT

C.M.O

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

CA. RISHABH KUMAR SUHANE

M.NO.-447881



NAGAR PARISHAD REHTI
INCOME AND EXPENDITURE STATEMENT
For the period from 01 April 2022 to 31 March 2023

| Sr. No. | Account Head | Schedule No. | Current Year (In Rs.) |
|----------|--|--------------|--------------------------|
| A | Income | | |
| | Revenue Income | IE-1 | 39,43,761.00 |
| | Assigned Revenues & Compensations | IE-2 | - |
| | Rental Income From Municipal Properties | IE-3 | 14,62,356.00 |
| | Fees & User Charges | IE-4 | 2,32,178.00 |
| | Sale & Hire Charges | IE-5 | 5,80,323.00 |
| | Revenue Grants Contribution & Subsidies | IE-6 | 6,10,44,772.00 |
| | Income From Investments | IE-7 | - |
| | Accrued Interest | IE-8 | 57,51,681.00 |
| | Other Income | IE-9 | 2,74,48,320.00 |
| | Total Income | | 10,04,63,391.00 |
| B | Expenditure | | |
| | Establishment Expenses | IE-10 | 1,76,76,786.00 |
| | Administrative Expenses | IE-11 | 1,28,07,747.00 |
| | Operations & Maintenance | IE-12 | 3,95,92,924.00 |
| | Interest & Finance Charges | IE-13 | 7,433.00 |
| | Programme Expenses | IE-14 | - |
| | Revenue Grants, Contribution and Subsidies | IE-15 | - |
| | Provisions and Written Off | IE-16 | - |
| | Miscellaneous Expenses | IE-17 | - |
| | Depreciation | | - |
| | Total Expenditure | | 7,00,84,890.00 |
| C | Gross Surplus/ (deficit) of income over expenditure except prior period items (A-B) | | 3,03,78,501.00 |
| D | Add/Less: Prior Period Items (Net) | IE-18 | - |
| E | Gross Surplus/ (deficit) of income over expenditure after prior period items (C-D) | | 3,03,78,501.00 |
| F | Less: Transfer to Reserved Fund | | - |
| G | Net Balance being surplus/(deficit) carried over to Municiple Fund (E-F) | | 3,03,78,501.00 |

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Schedule IE-1: Tax Revenue

| Account Head | Particulars | Current Year (In Rs.) | |
|--------------|---|--------------------------|---|
| 11001 | Property Tax | 8,17,475.00 | |
| 11002 | Water Tax | 10,33,154.00 | |
| 11003 | Sewerage Tax | 38,000.00 | |
| 11004 | Consolidate Tax | 4,78,242.00 | |
| 11005 | Lighting Tax | | |
| 11006 | Education Tax | 2,92,003.00 | |
| 11007 | Vehicle Tax | | |
| 11008 | Devlopment Tax | 3,71,017.00 | |
| 11009 | Electricity Tax | | |
| 11010 | Professional Tax | | |
| 11011 | Advertisement Tax | 2,72,250.00 | |
| 11012 | Pilgrimage Tax | 3,19,943.00 | |
| 11013 | Export Tax | | |
| 11060 | Cess | 30,056.00 | |
| 11080 | Other Taxes | 2,91,621.00 | - |
| | Sub Total | 39,43,761.00 | - |
| 11090 | Less: Tax Remissions & Refund [Schedule IE-1 (a)] | - | - |
| | Sub Total | 39,43,761.00 | - |
| | Total Tax Revenue | 39,43,761.00 | - |

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

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

Schedule IE-2: Assigned Revenues & Compensations

| Account Head | Particulars | Current Year (In Rs.) | |
|--------------|--|--------------------------|----------|
| 12010 | Taxes and Duties collected by others | | - |
| 12020 | Compensation in Lieu of Taxes/ Duties | 3,06,95,353.00 | - |
| 12030 | Compensation in Lieu of Concession | | |
| | Total Assigned Revenues & Compensations | 3,06,95,353.00 | - |

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Schedule IE-3: Rental Income From Municipal Properties

| Account Head | Particulars | Current 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 | 8,86,496.00 | |
| 13080 | Other Rents | 9,500.00 | |
| | Sub Total | 14,62,356.00 | |
| 13090 | Less: Rent remission and refunds | - | - |
| | Total Rental Income From Municipal Properties | 14,62,356.00 | - |

Schedule IE-4: Fees & User Charges

| Account Head | Particulars | Current 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 | 22,070.00 | |
| 14014 | Development Charges | | |
| 14015 | Regularisation Fees | | |
| 14020 | Penalties and Fines | 25,000.00 | |
| 14040 | Other Fees | 56,354.00 | |
| 14050 | User Charges | | - |
| 14060 | Entry Fees | | - |
| 14070 | Service/ Administrative Charges | 108.00 | |
| 14080 | Other Charges | 2,32,178.00 | - |
| | Sub Total | - | - |
| 14090 | Add: Rent Remission and Refunds | 2,32,178.00 | - |
| | Sub Total | 2,32,178.00 | - |
| | Total Rental Income From Municipal Properties | 2,32,178.00 | - |

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विशेष अधिकारी (न.प्र.)



Schedule IE-5: Sale & Hire Charges

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

Schedule IE-6: Revenue Grants, Contribution & Subsidies

| Account Head | Particulars | Current Year (In Rs.) | - |
|--------------|---|--------------------------|----------|
| 16010 | Revenue Grants | | |
| 16020 | Reimbursement of Expenses | | |
| 16030 | Contribution Towards Schemes | 6,10,44,772.00 | |
| | Total Revenue Grants, Contribution & Subsidies | 6,10,44,772.00 | - |

Schedule IE-7: Income From Investments

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

Schedule IE-8: Interest Earned

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

जल संसाधन विभाग अधिकारी
 जल संसाधन विभाग
 जिला मुख्यालय (न.प.)



Schedule IE-9: Other Income

| Account Head | Particulars | Current 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 | 2,74,48,320.00 | |
| 18080 | Miscellaneous Income | 2,74,48,320.00 | - |
| | Total Other Income | | |

Schedule IE-10: Establishment Expenses

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

Schedule IE-11: Administrative Expenses

| Account Head | Particulars | Current Year (In Rs.) | - |
|--------------|--------------------------------------|--------------------------|---|
| | | 42,60,976.00 | - |
| 22010 | Rent, Rates and Taxes | 10,600.00 | |
| 22011 | Office Maintenance | | |
| 22012 | Communication Expenses | | |
| 22020 | Books & Periodicals | 60,601.00 | |
| 22022 | Printing and Stationary | 60,013.00 | - |
| 22030 | Travelling & Conveyance | | - |
| 22040 | Insurance | | |
| 22050 | Audit Fees | | |
| 22051 | Legal Expenses | 95,500.00 | |
| 22052 | Professional and Other Fees | 83,13,557.00 | |
| 22060 | Advertisement and Publicity | | |
| 22061 | Membership and Subscriptions | 6,500.00 | |
| 22080 | Other Administrative Expenses | 1,28,07,747.00 | - |
| | Total Administrative Expenses | | |

मुख्य प्रशासक अधिकारी
जिला प्रशासन रहटी
जिला कारागार (म.प्र.)



Schedule IE-12: Operations & Maintenance

| Account Head | Particulars | Current Year (In Rs.) | - |
|--------------|---|--------------------------|---|
| 23010 | Power & Fuel | 1,10,59,846.00 | |
| 23020 | Bulk Purchases | | |
| 23030 | Emergency water supply | | |
| 23040 | Hire Charges | | |
| 23050 | Repair & Maintenance of Infrastructure Assets | 66,45,001.00 | |
| 23051 | Repair & Maintenance of Civic Amenities | 30,41,989.00 | |
| 23052 | Repair & Maintenance of Buildings | 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 | 61,49,496.00 | |
| 23057 | Repair & Maintenance of Heritage Buildings | | |
| 23059 | Repair & Maintenance Others | 84,88,274.00 | |
| 23080 | Other Operating & Maintenance Expenses | 6,65,483.00 | |
| | Total Operations & Maintenance | 3,95,92,924.00 | - |

Schedule IE-13: Interest & Finance Charges

| Account Head | Particulars | Current Year (In Rs.) | - |
|--------------|--|--------------------------|---|
| 24010 | Interest on Loans From Central Government | - | - |
| 24020 | Interest on Loans From State Government | - | - |
| 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 | 7,433.00 | |
| 24080 | Other Finance Expenses | - | - |
| | Total Interest & Finance Charges | 7,433.00 | - |

Schedule IE-14: Programme Expenses

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

मुख्य कार्यकारी अधिकारी
नगर निगम राहटी
जिला राहटी (म.प्र.)



Schedule IE-15: Revenue Grants, Contribution and Subsidies

| Account Head | Particulars | Current 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.) | - |
|--------------|---|--------------------------|---|
| 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.) | - |
|--------------|-------------------------------------|--------------------------|---|
| 27110 | Loss on Disposal of Assets | - | - |
| 27120 | Loss on Disposal of Investments | - | - |
| 29050 | Transfer to General Activity Fund | - | - |
| 27180 | Other Miscellaneous Expenses | - | - |
| | Total Miscellaneous Expenses | | |

Schedule IE-18: Prior Period

| Account Head | Particulars | Current 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 | | |

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नगर परिषद रहटी
जिला सीहोर (म.प्र.)



MP Urban Local Body, Rehti
Schedule B-1: Municipal (General) Fund

| 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 | - | - | - | - | 20,40,00,248.00 |
| | Additions during the year | - | - | - | - | |
| 31090 | Surplus for the year | - | - | - | - | 3,03,78,501.00 |
| | Transfers | - | - | - | - | |
| | Total (In Rs.) | - | - | - | - | 23,43,78,749.00 |
| | Deductions during the year | - | - | - | - | - |
| 31090 | Deficit for the year | - | - | - | - | - |
| | Transfers | - | - | - | - | |
| 31010 | Balance at the end of the Current Year | - | - | - | - | 23,43,78,749.00 |



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MP Urban Local Body, Rehti
Schedule B-2: Earmarked Funds (Special Funds / Sinking Fund / Trust of Agency Fund)

| Account Head | Particulars | (Amount In Rs.) | | | | |
|--------------|---|-----------------|----------------|----------------|----------------|------------------------|
| | | Special Fund-1 | Special Fund-2 | Special Fund-3 | Special Fund-4 | 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 | - | - | - | - | - |
| | Appropriation in Value 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 | - | - | - | - | - |
| | Diminution 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 | - | - | - | - | - |
| 31220 | Borrowing Redemption Reserve | - | - | - | - | - |
| 31230 | Special Funds (Utilised) | - | - | - | - | - |
| 31240 | Statutory Reserve | - | - | - | - | - |
| 31250 | General Reserve | - | - | - | - | - |
| 31260 | Revaluation Reserve | - | - | - | - | - |
| 31211 | Capital Reserve | - | - | - | - | - |
| | | Previous Year Adjustment | | | - | - |
| | Total Reserve Funds | - | - | - | - | - |



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MP Urban Local Body, Rehti
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 | - | - | - | - | - | - |
| (b) Additions to the Grants | - | - | - | - | - | - |
| Grants received during the year | 49,28,000.00 | 2,01,50,956.00 | - | - | 6,59,45,976.00 | 9,10,24,932.00 |
| Interest/ Dividend earned on Grant Investments | - | - | - | - | - | - |
| Profit on disposal of Grant Investments | - | - | - | - | - | - |
| Appropriation in Value of Grant Investments | - | - | - | - | - | - |
| Other Addition (Specify nature) | - | - | - | - | - | - |
| Total (b) | 49,28,000.00 | 2,01,50,956.00 | - | - | 6,59,45,976.00 | 9,10,24,932.00 |
| Total (a+b) | 49,28,000.00 | 2,01,50,956.00 | - | - | 6,59,45,976.00 | 9,10,24,932.00 |
| (c) Payment Out of Funds | - | - | - | - | - | - |
| Capital Expenditure of Fixed Assets | - | - | - | - | - | - |
| Capital Expenditure of Other | - | - | - | - | - | - |
| Revenue Expenditure on: | - | - | - | - | - | - |
| Salary, Wages and Allowance etc | - | - | - | - | - | - |
| Rent | - | - | - | - | - | - |
| Other | - | - | - | - | - | - |
| Loss on disposal of Grant Investments | - | - | - | - | 2,06,62,743.00 | 2,06,62,743.00 |
| Diminution in Value of Grant Investments | - | - | - | - | - | - |
| Other Administrative Charges | - | - | - | - | - | - |
| Total (C) | - | - | - | - | - | - |
| Net Balance at the year end (a+b-c) | 49,28,000.00 | 2,01,50,956.00 | - | - | 2,06,62,743.00 | 2,06,62,743.00 |
| | | | | | 4,52,83,233.00 | 7,03,62,189.00 |



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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 | - | - |
| 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 | | |

Notes:

- *The nature of the Security shall be specified in each of these categories;
- *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 categories 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 categories separately;

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MP Urban Local Body, Rehti
Schedule B-7: Deposits Received

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

Schedule B-8: Deposits Works

| Account Head | Particulars | Opening Balance as per the beginning of the year | Utilization/Expen diture | 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.) | - |
|--------------|--|--------------------------|---|
| | | 21,54,983.00 | - |
| 35010 | Creditors | - | - |
| 35011 | Employee Liabilities | - | - |
| 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 | - | - |
| | Total Other Liabilities (Sundry Creditor) | 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 | - | - |

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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 | At the end of current year | At the end of previous year |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | Land Buildings | | | | | | | | | |
| 41010 | Land | - | - | - | - | - | - | - | - | - |
| 41015 | Lakes and Pond | - | - | - | - | - | - | - | - | - |
| 41020 | Buildings | - | - | - | - | - | - | - | - | - |
| | Infrastructure Assets | | | | | | | | | |
| 41030 | Roads and Bridges | - | - | - | - | - | - | - | - | - |
| 41031 | Sewerage and Drainage | - | - | - | - | - | - | - | - | - |
| 41032 | Water Ways | - | - | - | - | - | - | - | - | - |
| 41033 | Public Lighting | - | - | - | - | - | - | - | - | - |
| 41034 | Bridges | - | - | - | - | - | - | - | - | - |
| 41040 | Plants & Machinery | - | - | - | - | - | - | - | - | - |
| 41050 | Vehicles | - | - | - | - | - | - | - | - | - |
| 41060 | Office & Other Equipment | - | - | - | - | - | - | - | - | - |
| | Furniture, Fixture, Electrical | - | - | - | - | - | - | - | - | - |
| 41070 | Appliances | - | - | - | - | - | - | - | - | - |
| 41080 | Other Fixed Assets | 8,86,86,509.00 | 4,95,22,018.00 | | 13,82,08,527.00 | - | - | - | 13,82,08,527.00 | - |
| | Total | 8,86,86,509.00 | 4,95,22,018.00 | | 13,82,08,527.00 | | | | 13,82,08,527.00 | |
| 412 | Capital Work in Progress | | | | | | | | | |



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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

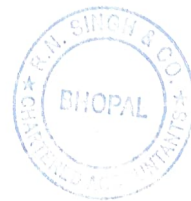
(Amount in Rs.)

| 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 | - | - |

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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 | - | - | - | - |
| | More than 5 years | - | - | - | - |
| | Sub Total | - | - | - | - |
| | Less: State Government Cess / Levies in Taxes- Control Accounts | - | - | - | - |
| | Net Receivables of Property Taxes | - | - | - | - |
| 43120 | Receivable of Other Taxes | - | - | - | - |
| | Less than 3 years | - | - | - | - |
| | More than 3 years | - | - | - | - |
| | Sub Total | - | - | - | - |
| | Less: State Government Cess / Levies in Taxes- Control Accounts | - | - | - | - |
| | Net Receivables of Other Taxes | - | - | - | - |
| | Receivable of Cess Income | - | - | - | - |
| | Less than 3 years | - | - | - | - |
| | More than 3 years | - | - | - | - |
| | Sub Total | - | - | - | - |
| 43130 | Receivable for Fees and User Charges | - | - | - | - |
| | Less than 3 years | - | - | - | - |
| | More than 3 years | - | - | - | - |
| | Sub Total | - | - | - | - |
| 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) | - | - | - | - |

Schedule B-16: Prepaid Expenses

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

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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 | 16,37,27,527.00 | |
| 45022 | Other Schedule Bank | - | - |
| 45023 | Schedule Co-operative Bank | - | - |
| 45024 | Post Office | - | - |
| | Sub Total | 16,37,27,527.00 | - |
| | 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 | 16,37,27,527.00 | - |

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 | | - | - | - |
| 46040 | Advance to Suppliers and Contractors | - | - | - | - |
| 46050 | Advance to Others | - | - | - | - |
| 46060 | Deposit with External Agencies | | - | - | - |
| 46080 | Other Current Assets | 10,70,236.00 | 38,89,631.00 | | 49,59,867.00 |
| | Sub Total | 10,70,236.00 | 38,89,631.00 | - | 49,59,867.00 |
| | Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)] | - | - | - | - |
| 461 | Total Loans, Advances and Deposits | 10,70,236.00 | 38,89,631.00 | - | 49,59,867.00 |

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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 रहटी
जिला सीहोर (म.प्र.)

CA. RISHABH KUMAR SUHANE
M.NO.-447881



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

Name of Nagar Parishad- Rehti

Name of the Auditors - R N SINGH & CO.

| Sr. no | Parameters | Descriptions | Observation in Brief | Suggestion |
|--------|--|--|---|--|
| 1 | Audit of Revenue | We have audited the revenue of Nagar Parishad from various Sources. | | Issuing notice to the public for Pending Recovery. |
| 2 | Audit of Expenditure | We have performed test check of Payment Vouchers entered in the Main Cash Book and Grant Register. | No Observations | NA |
| 3 | Audit of Book Keeping | We checked all the Books of Accounts prepared by the ULB (Main Cash Book, Cashier Cash Book, Grant Register etc) we have checked FDR and found that ULB is maintaining fixed Deposit register. | We observed that ULB has maintained Fixed Assets Register . There has been Fixed Deposit made by the Nagar Parishad. | Take signature on Store register at the time of Issuing any item & Materials from Store. |
| 4 | Audit of FDR | We have test checked the tender/bid files and found that the process have been properly followed and was as per the rules. | No Observations | Not Applicable |
| 5 | Audit of Tenders /Bids | We have checked and verified the Grants received from Central and State Government. | No Material Observations | NA |
| 6 | Audit of Grants & Loans | | | |
| 7 | Incidences relating to diversion of fund from Capital receipts /Grants/Loans to Revenue Nature expenditure & from one Scheme / Project to another. | We did not observed any of such cases | No Observations | NA |

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