



INTERNAL AUDIT REPORT

OF

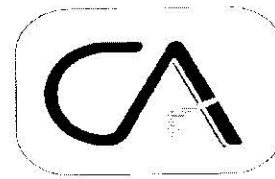
Nagar Parishad
Naurozabad, Distt.: Umaria (M.P.)

FOR THE YEAR ENDED AS ON
31ST MARCH 2019

:: AUDITORS ::

KSHITIJ JAIN & CO.
CHARTERED ACCOUNTANTS

20/1, DAKSHIN GANGOTRI
ABOVE CHOUHAN RESTAURANT, G.E. ROAD
SUPELA, BHILAI (C.G.) 490023



INDEPENDENT AUDITORS REPORT

To,
THE CHIEF MUNICIPAL OFFICER
THE MEMBERS OF NAGAR PARISHAD
NAUROZABAD NAGAR PARISHAD

Report on the Financial Statements

We have audited the accompanying financial statements of NAUROZABAD NAGAR PARISHAD (the ULB) comprising of summary of significant accounting policies and other explanatory information for the period beginning from 01st April 2018 to ending on 31st March 2019.

Management's Responsibility for the Financial Statements

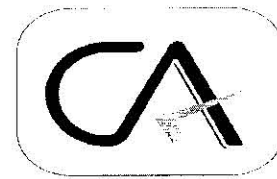
The Management of Municipal Corporation is responsible for the matters in Madhya Pradesh Municipal Accounting Manual (MPMAM) and The Madhya Pradesh Corporation Act, 1956 (the Act) with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Madhya Pradesh Municipal Accounting Manual. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the ULBs and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act and MPMAM, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Madhya Pradesh Municipal Accounting Manual. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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



the ULB's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by ULB's Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Report on other Legal and Regulatory Requirements.

As required by the Madhya Pradesh Municipal Accounts Audit Manual and the letter of Directorate, Urban Administration & Development and the documents/records produced before us, our opinion are as under:

1) AUDIT OF REVENUE

As per the scope of audit defined by the prescribed authority, we have verified the revenue from various sources has been received by the Nagar Parishad, Naurozabad and duly entered in the Cash book maintained by the Nagar Parishad.

We have also verified that all the revenue receipts has been duly deposited by the proper officer in the respective account of the Nagar Parishad and also evidence of depositing the same has been duly accounted in the Cash Book of the Nagar Parishad, Naurozabad.

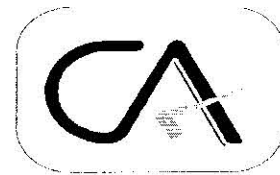
All the revenue receipts in a day has been deposited in the same day but in case, the amount of revenue is not been deposited on the same day then, the same has been duly deposited on next working day.

As per the defined scope of audit by the prescribed authority and for better understanding and presentation of the revenue receipt we have also accounted revenue receipts on the percentage basis from various sources so that we can trace the highest and lowest level of percentage from various source of income.

2) AUDIT OF EXPENSES

As per the scope of audit defined by the prescribed authority, we have found that expense have been incurred by the Nagar Parishad, Naurozabad and duly entered in the cash book maintained by Nagar Parishad, Naurozabad. We have also verified it with relevant voucher.

We have performed vouching procedure as per the Standard of Auditing. We have also checked the monthly balance of Cash book and found correct. We have also verified the expense incurred is in accordance with the guidelines, directives, Acts and rules issued by the State Government of Madhya



Pradesh. We have also verified that all expenditure were supported by Administrative sanction accorded by competent authority.

3) AUDIT OF BOOKKEEPING

We have audited the books of account of Nagar Parishad, Naurozabad for the year ended 31.03.2019. We have also audited the cash book, voucher, bills and other supporting documents as provided for audit to obtain reasonable assurance about their correctness.

We have verified the advances from the cash book maintained by the Nagar Parishad, Naurozabad and also we have verified the same through advance register maintained for the year ended 31.03.2019

We have not verified the Fixed Asset Register because it was provided during audit. We have verified Receipt and Payment on the basis of project fund from the Cash Book and Project Fund book of Nagar Parishad for the year ended 31.03.2019.

4) AUDIT OF FDR

We have verified the interest income credited and it has been duly been accounted in the books.

5) AUDIT OF TENDERS

We have audited the tenders and bids which are organized by the Nagar Parishad for the year ended 31.03.2019 We have verified the tenders from the record maintained for the year ended 31.03.2019. Sufficient Bank guarantees have been taken against the tender issued during the year.

We have verified that there is no condition on Banks Guarantees which is against the interest of Nagar Parishad. We have verified all the Tenders issued during the year and bids against Tender. Same has been Reported as per Annexure 2.

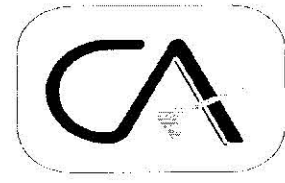
6) AUDIT OF GRANTS AND LOAN

We have verified the Grants and Loans given by Central Govt for the growth and development of society as a whole. We have also verified the Grants given by State Govt and its utilization for development of Basis Infrastructure of areas falling under jurisdiction of Nagar Parishad.

We have verified all revenue expenses incurred and entered in cash book and there is no diversion of fund has been traced. We have also verified Grant wise allocation of Expenses and the balances which are carried forward to the next year for expended and also the grants received during the year along with expenses incurred for the particular purpose shown as per Annexure 3.

7) BANK RECONCONCILIATION STATEMENT

We have not been provided with the bank statement of the Nagar Parishad, Naurozabad. Hence for effective control it is suggested to prepare Bank Reconciliation Statement on monthly basis.



8) AUDIT CONCLUSION

We have audited the Receipt and Payment account of Nagar Parishad, Naurozabad for the year ended 31.03.2019 and the schedules along with annexure attached thereto with it. We have concluded that financial management of Nagar Parishad was deficient for non maintenance of Key records like Fixed Asset Register, Preparation of unrealistic budget and improper management of revenue earning assets.

Income of the Nagar Parishad was not enough to meet the obligations. To meet establishment cost and for providing civic services, the Nagar Parishad continued to rely on Govt Grants.

The taxes, rent, Fees were imposed by Nagar Parishad were neither revised at regular intervals nor collected in time resulting in accumulation of arrears.

There was considerable shortage of staff in Nagar Parishad which adversely affected its functioning.

We have audited the Receipts and Payment account for the year ended 31.03.2019 same is annexed with report.

We have audited the revenue income on cash basis of accounting. The same is deposited on the same day or next day of the receipt in Bank account maintained.

We have audited the revenue expense on cash basis of accounting and the same is crossed checked with the cheque number issued of respective bank to the particular vendor for the payment of contract value so that we can assure about the payment from respective bank.

We have also computed the closing balance of cash and bank as per the receipt and payment account of Nagar Parishad Naurozabad for the year ended 31.03.2019 and same is reported as per Schedule

Place: Bhilai (C.G.)
Date: 19/03/2020

For, Kshitij Jain & Co.
Chartered Accountants
FRN : 014376C

(Kshitij Jain)
Partner

M. No. – 408770

ICAI UDIN - 20408770AAAABG6343

नगर परिषद नौरोजाबाद, जिला उमरिया (म.प्र.)
वित्तीय वर्ष 2018-2019

प्राप्ति	राशि	राशि	भुगतान	राशि	राशि
प्रारंभिक शेष			स्थापना व्यय		
हाथ में शेष राशि			कर्मचारी वेतन	14,324,231.90	
बैंक में शेष राशि	133,716,583.41	133,716,583.41	विधानसभा निर्वाचन	-	14,324,231.90
नगर परिषद की कर राजस्व आय			प्रशासनिक व्यय		
जलकर	-		स्टेशनरी	143,977.00	
समेकित कर	128,538.00		विज्ञापन / समाचार पत्र	136,834.00	
सम्पत्ति कर	1,223,314.00		विधुत देयक	2,614,751.00	
विकास उपकार	322,766.00		परिषद भत्ता	367,866.00	
शिक्षा उपकार	256,200.00	1,930,818.00	दूरभाष	38,657.00	
			डाक व्यय	500.00	
नगर परिषद के सम्पत्तियों की किराये से आय			मुद्रण	114,812.00	
दुकान किराया	109,013.00		वाहन किराया	332,480.00	
सामुदायिक भवन किराया	10,000.00		वाहन बीमा	45,503.00	
टैंकर किराया	54,200.00	173,213.00	प्रचार प्रसार / फ्लैक्स क्रय	835,477.00	
			प्रोग्राम व्यय	804,947.00	
नगर परिषद की अन्य आय			कंसल्टेंसी फीस	403,398.00	
बाजार फीस	174,780.00		वर्दी क्रय	13,334.00	
आवेदन पत्र	3,020.00		कार्यालय व्यय	61,888.00	
प्रतिलिपि फीस	726.00		अस्थाई स्थापना व्यय	317,330.00	
सार्वजनिक मेला	2,840.00		सार्वजनिक प्याऊ	165,240.00	
राशन कार्ड	1,440.00		सामाजिक कल्याणकारी - ल	57,680.00	
माप दंड सेवा शुल्क	8,750.00		कानूनी प्रभार	40,000.00	
दुकान अधिभार	391.00		अन्य व्यय	1,251,542.00	7,746,216.00
नीलामी	230,000.00				
विवाह पंजीयन	180.00		संचालन & रखरखाव		
नाविनिकरण शुल्क	610.00		भवन मरम्मत	49,073.00	
निक्षेप	158,414.00		सड़क मरम्मत	487,620.00	
ब्याज	1,682,913.00		फोटोकॉपी मशीन मरम्मत	32,950.00	
निविदा फीस	68,000.00		वाहन मरम्मत	228,473.00	
अन्य आय	69,236.00	2,401,300.00	पेट्रोल एवं डीजल	745,527.00	1,543,643.00
अनुदान & अंशदान सहायता			सामग्री क्रय		
सड़क मरम्मत	2,377,000.00		जल प्रदाय सामग्री क्रय	546,961.00	
राज्यवित्त	4,975,000.00		विधुत सामग्री क्रय	1,404,935.00	
चुंगी कर	31,124,676.00		सफाई सामग्री क्रय	1,471,854.00	3,423,750.00
यात्री कर	80,000.00				
निर्यात कर	5,728,000.00		निर्माण कार्य		
प्रधानमंत्री आवास योजना	23,760,000.00		शौचालय निर्माण	3,458,532.00	
मूल भूत सुविधा	9,005,000.00		भवन निर्माण	376,229.00	
स्वच्छ भारत मिशन - कचड़ा					
अनुदान	1,200,000.00		सड़क निर्माण	1,849,234.00	
मु.म. शहरी पेय जल अनुदान -			मु.म. शहरी पेय जल		
हडको ऋण	10,000,000.00		योजना	4,621,303.00	
व्यक्तिगत शौचालय एवं स्वयं					
निर्मित शौचालय अनुदान	6,515,120.00		नलकूप खनन	180,094.00	
अनुग्रह सहायता सबल	4,000,000.00		नाली निर्माण	954,987.00	11,440,379.00
14वा वित्त आयोग	11,370,000.00				
मुद्रांक शुल्क	14,960.00	110,149,756.00			

अन्य प्राप्तियां			अचल सम्पत्तियां		
आमानत राशि	2,159,584.00		फर्नीचर क्रय	306,174.00	
जी.एस.टी. राशि	21,156.00	2,180,740.00	कूलर क्रय	52,624.00	
			एयर कंडिशनर क्रय	57,007.00	415,805.00
			अनुदान & अंशदान सहायता		
			प्रधानमंत्री आवास योजना	46,660,000.00	
			अनुग्रह सहायता सबल	1,480,000.00	48,140,000.00
			अन्य भुगतान		
			आमानत राशि	200.00	
			आयकर, वाणिज्य कर, रायल्टी	937,379.00	
			हडको ऋण अदायगी	3,007,625.60	3,945,204.60
			अंतिम शेष राशि		
			बैंक में शेष राशि	159,573,180.91	
			योग में अन्तर की राशि	-	159,573,180.91
योग		250,552,410.41	योग		250,552,410.41

Date : 19-03-2020

Place : Bhilai

For, Kshitij Jain & Co.
Chartered Accountants
FRN: 014376C

(Kshitij Jain)
Partner
M. No. 408770

ABSTRACT SHEET For Reporting on Audit Paras for Financial Year 2018-19

Name of ULB- Naurozabad Nagar Parishad

Name of the Auditor- Kshitij Jain & Co., Chartered Accountants

Sl. No.	Parameters	Description			Observation in Brief	Suggestions
1	Audit of Revenue					
	Revenue Tax collection	Receipts in Rs.				
		Year 2017-18	Year 2018-19	% Growth		
(i)	Property Tax	1061397.00	1223314.00	15.26	Details were shown in Schedule B and Schedule C annexed to Receipt and Payment Account..	No adverse irregularity found.
(ii)	Consolidated Tax	32305.00	128538.00	297.89		
(iii)	Town Development cess	285680.00	322766.00	12.98		
(iv)	Education cess	236791.00	256200.00	8.20		
	Total (A)	1616173.00	1930818.00			
	Non-Revenue Tax collection					
(i)	Rent from Land & Building	158177.00	173213.00	9.51		
(ii)	Water consumer Surcharge	0.00	0.00	0.00		
(iii)	Surcharge from Solid Waste	0.00	0.00	0.00		
(iv)	Other Taxes/ Fess	0.00	2401300.00	-		
	Total (B)	158177.00	2574513.00			
	Grand Total (A+B)	1774350.00	4505331.00			

ABSTRACT SHEET For Reporting on Audit Paras for Financial Year 2018-19

ne of ULB- Naurozabad, Nagar Parishad

ame of the Auditor- Kshitij Jain & Co., Chartered Accountants

Sr.No	Parameters	Description	Observation	Suggestion
1	Audit of Revenue	1. We hanve audited different items of receipt like rent, property tax, water tax, and shop rent wherein we have applied detailed audit procedures. We have verified rojnamcha and cash register where we have find no errors. All collection has been recorded has been recorded in cash book register. As per annexure 1	1) Parishad has properly deposited all collections made from different sources in bank account during audit period. 2) Staff of parishad have deposited their collections within 2 working days. However in some case due to public holiday amount was not deposited timely. 3) We have not been provided with monthly/ quarterly targets of revenue receipts therefore not able to submit comaprision sheet.	Monthly/ quartly targets should be fixed so that its comparison with the actual can be possible and necessary action should be taken accordingly.
2	Audit of Expenditure	1) We have verified expenditures with their respective vouchers where we found payment voucher, payment amount, particulars of payments party name cheque no and work for which paymnet has been made etc are mentioned.	Following points has been emerged while auditing Various expenditures for the financila year 2018-19: 1) We have tallied voucher no., date, amount, cheque no. etc with the cash book register. 2) We have checked monthly balance of cash book register and where ever necessary correction has been made. 3) All payments are made within its sanction limit where no payment are made more or less. 4) All expenses are made as per rules, conditions and government guidelines where we have found no default. 5) No such case is noticed where the found of the ULB has been mis-utilised, moreover on random check we did not notice any mis utization of financial limits of the sanctioning authority. 6) We verified scheme and project wise	1) Indent Letter must be prepare before purchasing material by any department. 2) Payment voucher must be authorized by the appropriate authority. 3) TDS should be deducted in correct rate and should be adjusted in correct PAN. 4) A list of dead stock should be prepared and action to be taken for its action. 5)Monthly actual progress of revenue and expenses should be prepared in context of Budget.
3	Audit of book Keeping	Following Register were mainatined: 1)Grant Register 2) Cash Book 3_Advance Register 4) Cheque Book issue register Register	NIL	In cash book register in no of instances entries has been correvted by cutting or overcutting .Special attention should be given that the mistakes is not allowable while writing in cash book register.It is advised to file quaterly TDS return to avoid the penalties under Income Tax Act 1961. Fixed asset register is to be maintained and fixed asset to be numbered. Hence it is advised to number the fixed assets to avoid miising of assets.The following register to be maintained 1) Expense Book 2) Income Book 3) Fixed Asset register 4)security Deposit Register

	Audit of FDR	No details provided to us	No details provided to us hence we are not able to comment .	Parishad have to adopt practice for regularly making fdr of amounts ehich have time for the utilisation at appropriate interest rate with the Bank so as to avoid any reveue loss on it.
5	Audit of Tender/Bids	Details were given As per Annexure 2 attached	Proper Tendering procedures were followed.	1. List of black listed / non performing contactors should be prepared and circulated at department level..2.Parishad has to follow the procedure of issuing notice to the person to whom tender has been allotted and agreement has been made with them has failed to execute the work order in time
6	Audit of Grants & Loans	Details were given as per Annexure 3	Grants were expended as per the schemes they were sanctioned.	Grant wise bank accounts should be maintained.Excess expenditure has been done as compared to the grant received the details are as per Annexure 3
7	Incidences Relating to diversion of Funds from Capital receipts/grants/loans to revenue nature. Expenditure from one project/scheme to another	No such incidences were encountered during the course of audit.	No such incidences were encountered during the course of audit.	Parishad should give special attention for making payment by using the fund of the same scheme.
8	a) Percentage of revenue expenditure (establishment, salary, operation and maintainenece) with respect to revenue receipts (tax and non-tax) excluding octroi, Entry tax, stamp duty and other grants etc.	Percentage of revenue expenditure with respect to revenue receipts is 524.14%. Such higher percent is because the revenue expense is expended from grant received by the department also. Details of the same is given as per Annexure 4 attached.	Percentage of revenue expenditure with respect to revenue receipts is 524.14%. Such higher percent is because the revenue expense is expended from grant received by the department also. Details of the same is given as per Annexure 4 attached.	ULB is required to complete its Receipt and payment income and Expenditure and Balance sheet timely and before audit so that it must be checked and annexed with the audit report.
9	b) Percentage of capital Expenditure with respect to Total Expenditure	Percentage of capital Expenditure with respect to Total Expenditure is 16.79%. Details of the same is given as per Annexure 5 attached.	Percentage of capital Expenditure with respect to Total Expenditure is 16.79%. Details of the same is given as per Annexure 5 attached.	ULB is required to complete its Receipt and payment income and Expenditure and Balance sheet timely and before audit so that it must be checked and annexed with the audit report.
10	Whether Bank reconciliation statement have been regularly prepared	Bank reconciliation statement have not been prepared annually.	Bank reconciliation statement should be prepared at the end of each month for effective control but it has not been preapared	Bank reconciliation statement should be prepared at the end of each month for effective control.

कार्यालय नगर परिषद नौरोजाबाद, जिला उमरिया MOPRO

कार्य किये जाने हेतु निविदा

ऑनलाईन निविदा					कार्य की स्थिति	
क्र.सं.	कार्य का नाम	NIT No.	उत्तममत राशि	निविदा जारी करने की तिथि	सफल निविदाकार का नाम	
1	वार्ड क्रमांक 03 में आगनबाड़ी के पास से मुशलाज के घर होते हुए नाला तक 270 मीटर सीसी नाली निर्माण।	1121/21.5.2018	21673.00	21.05.2018	मेरसं एटीए अहमद, वार्ड क्रमांक 05 देवगवाछुर्द, रेल्वे स्टेशन के पास, नौरोजाबाद, जिला उमरिया (MOPRO)	पूर्णा
2	वार्ड क्रमांक 02 गुलाब हरिजन के घर से मेन नाली तक 100 मीटर सीसी नाली निर्माण।	1119/21.5.2018	8027.00	21.05.2018	मे० रेहान कन्दूवशन, वार्ड क्रमांक 10, नौरोजाबाद जिला उमरिया (MOPRO)	पूर्ण
3	वार्ड क्रमांक 02 मुन्ना पण्डा के घर से कनलेश कोल के घर तक सीसी नाली निर्माण।	1120/21.5.2018	13646.00	21.05.2018	मे० रेहान कन्दूवशन वार्ड क्रमांक 10, नौरोजाबाद जिला उमरिया (MOPRO)	कार्य प्रारम्भ
4	वार्ड क्रमांक 10 में जमुना मिस्त्री के घर तक सीसी सड़क के उपर टॉपलेयर 250 मीटर।	860/13.4.2018	25029.00	13.04.2018	मेरसं एटीए अहमद, वार्ड क्रमांक 05 देवगवाछुर्द, रेल्वे स्टेशन के पास, नौरोजाबाद, जिला उमरिया (MOPRO)	पूर्ण
5	वार्ड क्रमांक 02 कोल दफाई से मुन्ना सैतेल के घर के पास आरसीसी सड़क निर्माण।	861/13.4.2018	8386.00	13.04.2018	श्री अंजनी कुमार हुद, ठेकेदार, वार्ड क्र० 13, नौरोजाबाद, जिला उमरिया (MOPRO)	अप्रारम्भ
6	वार्ड क्रमांक 3 में सबरिया ऑफिस के सामने बाउण्ड्रीवाल का निर्माण।	862/13.4.2018	46357.00	13.04.2018	मेरसं एटीए अहमद, वार्ड क्रमांक 05 देवगवाछुर्द, रेल्वे स्टेशन के पास, नौरोजाबाद, जिला उमरिया (MOPRO)	पूर्ण
7	वार्ड क्रमांक 3 में सबरिया ऑफिस के सामने बाउण्ड्रीवाल का निर्माण।	862/13.4.2018	46357.00	13.04.2018	मेरसं एटीए अहमद, वार्ड क्रमांक 05 देवगवाछुर्द, रेल्वे स्टेशन के पास, नौरोजाबाद, जिला उमरिया (MOPRO)	पूर्ण
8	सबन धान कुलन से 5 नम्बर पानी की टंकी के ऊपर नाला बनाए तक सीसी सड़क सेन्टर लॉन्ग, नाला कल्ले से बिछाई करवा कार्य।	2125/01.10.2018	152700.00	01.10.2018	एलएल कन्दूवशन, अन्वरुद्धी अमलई जिल्ला राहडोल MOPRO	निविदा प्रारम्भ

हस्ताक्षर नगर पालिका अधिकारी
नगर परिषद नौरोजाबाद
जिला उमरिया (म.प्र.)

ABSTRACT SHEET For Reporting on Audit Paras for Financial Year 2018-19

Name of ULB- Naurozabad, Nagar Parishad

Name of the Auditor- Kshitij Jain & Co., Chartered Accountants

Annexure-3 : Audit of Grants

क्र.	अनुदान का नाम	प्रारंभिक शेष	प्राप्त राशि (2018-19)	व्यय राशि (2018-19)	शेष राशि
1	सड़क मरम्मत	3,706,865.00	2,377,000.00	1,132,938.00	4,950,927.00
2	मूल भूत सुविधा	14,542,044.00	9,005,000.00	585,511.00	22,961,533.00
3	14वा वित्त आयोग	18,574,390.00	11,370,000.00	-	29,944,390.00
4	राज्य वित्त आयोग	10,153,901.00	4,975,000.00	348,416.00	14,780,485.00
5	चुंगी क्षति पूर्ती	-	31,124,676.00	-	31,124,676.00
6	यात्री कर	-	80,000.00	-	80,000.00
7	मुद्राक शुल्क	82,281.00	14,960.00	93,294.00	3,947.00
8	प्रधानमंत्री आवास योजना	28,994,157.00	23,760,000.00	44,320,000.00	8,434,157.00
9	विशेष निधि	2,777,669.29	-	255,939.00	2,521,730.29
10	निर्यात कर	6,594,000.00	5,728,000.00	1,367,694.00	10,954,306.00
13	13वा वित्त आयोग	252,306.00	-	-	252,306.00
14	12वा वित्त आयोग	2,416,156.00	-	2,291,573.00	124,583.00
15	संबल योजना	-	3,800,000.00	1,430,000.00	2,370,000.00
16	मु.म. शहरी पेय जल अनुदान	5511	165537	0	171,048.00
17	मु.म. शहरी पेय जल अनुदान - हडको ऋण	33559	10000000	4835116	5,198,443.00
18	स्वच्छता मिशन	1580000	1200000	0	2,780,000.00
19	व्यक्तिगत शौचालय एवं स्वयं निर्मित शौचालय	0	6515120	2112395	4,402,725.00
20	माध्याह्न भोजन	476170	0	0	476,170.00
21	सार्वजनिक शौचालय	359000	0	359000	-
22	अन्तर्दय योजना	497135	0	0	497,135.00
23	अप्राप्त मद	884102	65000	0	949,102.00
24	असंगठित कर्मकार	0	200000	0	200,000.00
25	असंगठित सम्मेलन हितग्राही	0	200000	200000	-

ABSTRACT SHEET For Reporting on Audit Paras for Financial Year 2018-19

Name of ULB- Naurozabad, Nagar Parishad

Name of the Auditor- Kshitij Jain & Co., Chartered Accountants

Annexure-3: PERCENTAGE OF REVENUE EXPENSES WITH RESPECT TO REVENUE RECEIPTS

S.NO	Particular	Revenue Receipts	Particular	Revenue Payments	PERCENTAGE OF REVENUE EXPENSE WITH REVENUE RECEIPTS
1	समेकित कर	128,538.00	कर्मचारी वेतन	14,324,231.90	
2	सम्पत्ति कर	1,223,314.00	स्टेशनरी	143,977.00	
3	विकाश उपकार	322,766.00	विज्ञापन / समाचार पत्र	136,834.00	
4	शिक्षा उपकार	256,200.00	विधुत देयक	2,614,751.00	
5	दुकान किराया	109,013.00	परिषद् भत्ता	367,866.00	
6	सामुदायिक भवन किराया	10,000.00	दूरभाष	38,657.00	
7	टैकर किराया	54,200.00	डाक व्यय	500.00	
8	बाजार फीस	174,780.00	मुद्रण	114,812.00	
9	आवेदन पत्र	3,020.00	वाहन किराया	332,480.00	
10	प्रतिलिपि फीस	726.00	वाहन बीमा	45,503.00	
11	सार्वजनिक मेला	2,840.00	प्रचार प्रसार / फ्लैक्स क्रय	835,477.00	
12	राशन कार्ड	1,440.00	प्रोग्राम व्यय	804,947.00	
13	माप दंड सेवा शुल्क	8,750.00	कंसलटेंसी फीस	403,398.00	
14	दुकान अधिभार	391.00	वर्दी क्रय	13,334.00	
15	नीलामी	230,000.00	कार्यालय व्यय	61,888.00	
16	विवाह पंजीयन	180.00	अस्थाई स्थापना व्यय	317,330.00	
17	नाविनिकरण शुल्क	610.00	सार्वजनिक प्याऊ	165,240.00	
18	निक्षेप	158,414.00	सामाजिक कल्याणकारी - लव	57,680.00	
19	ब्याज	1,682,913.00	कानूनी प्रभार	40,000.00	
20	निविदा फीस	68,000.00	अन्य व्यय	1,251,542.00	
21	अन्य आय	69,236.00	भवन मरम्मत	49,073.00	
			सड़क मरम्मत	487,620.00	
			फोटोकॉपी मशीन मरम्मत	32,950.00	
			वाहन मरम्मत	228,473.00	
			पेट्रोल एवं डीजल	745,527.00	
	Total Revenue Receipts	4,505,331.00	Total Revenue Payments	23,614,090.90	524.14

ABSTRACT SHEET For Reporting on Audit Paras for Financial Year 2018-19

Name of ULB- Naurozabad, Nagar Parishad

Name of the Auditor- Kshitij Jain & Co., Chartered Accountants

Annexure-5 : PERCENTAGE OF CAPITAL EXPENDITURE WITH RESPECT TO REVENUE TOTAL EXPENDITURE

S.NO	Particulars	Amount
1	जल प्रदाय सामग्री क्रय	546,961.00
2	विधुत सामग्री क्रय	1,404,935.00
3	सफाई सामग्री क्रय	1,471,854.00
4	शौचालय निर्माण	3,458,532.00
5	भवन निर्माण	376,229.00
6	सड़क निर्माण	1,849,234.00
7	मु.म. शहरी पेय जल योजना	4,621,303.00
8	नलकूप खनन	180,094.00
9	नाली निर्माण	954,987.00
10	फर्नीचर क्रय	306,174.00
11	कूलर क्रय	52,624.00
12	एयर कंडिशनर क्रय	57,007.00
TOTAL CAPITAL EXPENSES DURING THE YEAR		15,279,934.00
TOTAL EXPENSES DURING THE YEAR		90,979,229.50
PERCENTAGE OF CAPITAL EXPENDITURE WITH RESPECT TO TOTAL EXPENDITURE		16.79