ANIL KUMAR MAHESHWARI & ASSOCIATES
Chartered Accountants

49, BALAJI ENCLAVE,
BHAGHANA
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अंकेक्षण प्रमाण पत्र

हमारे द्वारा नगर परिषद-डीकेन जिला नीमच(मध्य प्रदेश) का वित्तीय वर्ष 2019-20 का वितीय अंकेक्षण कार्य पूर्ण किया गया है ।अंकेक्षण के दौरान हमारे द्वारा संचनालाय, नगरीय प्रशासन एवं विकास भोपाल (मध्य प्रदेश) द्वारा प्रतिपादन निर्देशों/परिपत्रों एवं अधिनियम का पालन किया गया है ।

हमारे द्वारा नगर परिषद के 1 अप्रैल 2019 से 31 मार्च 2020 तक के समस्त अभिलेखों/प्रपत्रों आदि का निरिक्षण किया गया है । परिषद द्वारा उपलब्ध कराए गए अभिलेखों के आधार पर हमारे द्वारा प्राप्ति एवं भुगतान खाता तैयार कर इस प्रतिवेदन के साथ के सलंग्र किया जा रहा है।

परिषद द्वारा संबंधित वर्ष में दोहरा लेखा प्रणाली नहीं अपनाई गई है। परिषद द्वारा लेखेइकहरा लेखा प्रणाली के आधार पर ही तैयार किए जाते हैं ।

हमारे द्वारा अंकेक्षण के दौरान उन मानकों का प्रतिपालन किया गया है जिन्हें सामान्यता भारत में मान्य किया जाता है और जो संस्था के वित्तीय स्थिति का आकलन करते हेतु अनिवार्य है ।

अंकेक्षण के दौरान हमारे द्वारा जो आपत्तियों एवं अनियमितताएं पाई गई है हमने उन पर परिषद एवं अधिकारियों के विचार विमर्श किया है जो अनियमितताए के संचालन के समक्ष प्रस्तुत करने योग्य है हम उन्हें इस प्रतिवेदन के साथ अंकेक्षण आक्षेप के रूप में सलग्न रह कर रहे हैं ।

अंकेशण निरीक्षण एवं प्रतिपालन वित्तीय वर्ष 2018-19 के अंकेक्षण कार्य में पार्टनी बडज़ात्या एंड एसोसिएट्स के द्वारा प्रस्तुत प्रतिवेदन में दर्शाए गए शेष को आधार मानते हुए हमारे द्वारा वर्ष 2019-20 का अंकेक्षण किया गया है।

वास्ते : अनिल कुमार माहेश्वरी एंड एसोसिएट
चार्टरड अकाउंटेंट

CA रोहन सोमानी
स.क्र. 446892

दिनांक : 12/09/2020
स्थान : डीकेन
UDIN 20446892AAAACB6323

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१ परिषद द्वारा लेखा संबंधित वर्ष में द्विलेखा पद्धति के अनुसार तैयार नहीं किया जा रहा है लेखों को इकहरा प्रणाली द्वारा ही तैयार किया जा रहा है ।

२ आय एवं व्यय को प्राप्ति भुगतान के आधार पर रिकॉर्ड किया जा रहा है उपार्जित आधार पर लेखों को नहीं बनाया जा रहा है हम सुझाव देते हैं कि लेखों को द्विलेखा का आधार पर बनाया जाए जिससे आय व्यय एवं बकाया आदि की जानकारी प्राप्त हो सके ।

३ केंद्र एवं राज्य सरकार द्वारा कोई भी राशि देने पर परिषद को किसी प्रकार की रसिद पत्र नहीं दिया जाता है हमारा सुझाव है कि सरकार ग्रांट प्रदान करते समय संबंधित पत्राचार अवश्य करें ।

वास्ते : अनिल कुमार माहेश्वरी एंड एसोसिएट
चार्टर्ड अकाउंटेंट

CA रोहन सोमानी
स.क्र. 446892

दिनांक : 12/09/2020
स्थान : डीकेन
UDIN 20446892AAAACB6323

CHARTERED ACCOUNTANTS

ANIL KUMAR MAHESHWARI & ASSOCIATES
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AUDIT REPORT IN CONNECTION WITH ANNUAL AUDIT OF DIKEN NAGAR PARISHAD

We have examined the Receipt &Payment account for the year ended 31st March 2020, attached herewith, of Nagar Parishad with regards to the Audit, we have made the following observation:

- We certify that the Receipt and Payment account books of account maintained at the office of Nagar Parishad, Diken.
- The observation/discrepancies/inconsistencies observed in the scope of audit have been detailed out in Audit Report.
- Details regarding revenue collection against the budgeted targets and the growth attained during the year in comparison to the previous year is given in Annexure-A.
- We report the following observations/suggestions in the audit report.
- Subject to above-
  I. We have obtained on the information and explanation which ,to the best of our knowledge and belief, were necessary for the purpose of the audit;
  II. In our opinion, proper books of accounts have been kept by them above named Entity so far as it appears from the examination of the books.
  III. In our opinion and to the best of our information and according to the explanation given to us, the said accounts, read with notes thereon attached in the report gives true and fair of the Receipt&Payment account of Nagar Parishad , Diken for the year ended 31st March 2020.

Place : Diken
Date: 12/09/2020

UDIN 20446892AAAACB6323

For : Anil Kumar Maheshwari & Associates.
Chartered Accountants

CA. Rohan Somani
Partner
M. NO. 446892
FRN. 022769C

Abstract Sheet for reporting on Audit Paras for Financials Year 2019-20

Name of ULB - Nagar Parishad, Diken
Name of Auditor - Anil Kumar & Associates.

S.No	Parameter	Description	Observation	Suggestion
1	Audit of Revenue	The auditor 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 2019-20 and details of various sources has been reported in Receipt & Payment Account	1) Decline in revenue is majorly due to non-collection of taxes because of lack of manpower and robust collection methods. Hence proper staffing is required and some robust methods like collecting the tax by sending the staff directly to homes for collection of cheques or with card swiping machines to collect the tax, such methods should be adopted. 2) Various schemes and incentives should be introduced on regular intervals to increase the revenue collection.
		He is also responsible to check the revenue receipt from the counter files of receipt books and verify that the money received is duly deposited in respective bank account	The Counter foils or revenue receipts of property tax, water tax and shop rent collection were made available to us for verification. As per information provided to us that the revenue/tax collector/officer directly deposits the amount collected with main cashier at the cash counter, who in turn this amount directly to bank account.	
		Percentage of revenue collection increases\decrease in various heads in property tax ,samekit kar , shiksha upkar, nagriya vikas upkar and other tax ,compared to previous year shall be part of report.	The comparison of all the taxes with regard to yearly targets have been duly verified and is forming part of report, annexed herewith**(Annexure - A)**.	
		Delay beyond 2 working days shall be immediately brought to the notice of commissioner/ cmo.	We have verified the bank statements given to us against the receipt and we found that there was no delay beyond 2 working days in depositing cash into respective bank accounts except during Bank holidays.	
		The entries in cash book shall be verified	We have verified all the entries reported in the cash book on sample test check basis and found to be satisfactory.	

M/s. ... Associates ★ CHARTERED ACCOUNTANTS ★

		The auditor shall specifically mention in the report ,the revenue recovery against the quarterly and monthly targets .	The targets given to the ULB with regard to revenue recovery are yearly. As per the information provided to us the targets of revenue recovery were not met. Also the sheet of revenue recovery as provided by the ULB does not match with figures stated in the Receipt & Payment Account and Income & Expenditure Account.	3) The cash /bill /receipt books should be maintained by only one person. Further the receipt of daily taxes should be done by a single person rather than different individuals
		The auditor shall verify the interest income from FDRs and verify that interest income are duly and timely accounted for in cash.	Interest income is recorded in cash book on cash basis instead of accural basis due to which correct interest income is not reflected in financial statements.	
		The cases where the investment are made on lesser interest rates shall be brought to the notice of the commissioner / cmo	Investment are made at rate prevailing in bank	

2	Audit of Expenditure	The auditor is responsible for audit of expenditure under all the schemes	We have audited the expenditures incurred by the municiaplity using sample test check basis during the FY 2019-20	1. On the Note sheet the CMO and The President should put their official Seal with the Signature. 2. Whenever the signature of a Witness is taken the details of witness like the name, address should be mentioned. 3. The attendance register should be kept with a person incharge and should be daily verified and signed by the CMO/ Chief Accountant. 4. Budget head in vouchers should be properly mentioned.
		He is also responsible for checking the entries in cash book and verifying them from relevant vouchers .	The entries in cash book have been verified from relevant vouchers but some bills are not availble with the details.	
		He should also check monthly balances of the cash book and guide the accountant to rectify errors ,if any	The monthly balances of cashbook were checked and the errors were rectified.	
		He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of any commissioner /cmo	There is no such bifurcation of expenses, the payment of every expense is made from a single bank account in which the amount of various grants are credited. Given the above situation we are unable to form an opinion on whether the expenditure are done from a particular scheme or not.	
		He shall also verify that the expenditure is in accordance with the guidelines directives acts and rules issued by government of India \state government.	The expenditure were checked on sample basis as all the expense and construction files were not presented before us for audit. the expenses were in accordance with the applicable directives, except for following observations: 1. There were no pre/post photographs of the construction sites in the files. 2. In most of the vouchers Budget Head was not mentioned. 3. In most of the vouchers seal of the required authority was not present.	
		During the audit financial propriety shall also be checked . All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.	On the basis of our audit we observed that all the expenditure have been supported by financial and administrative sanctions accorded by competent authority and are limited to the administrative and financial limits of the sanctioning authority. Although the CMO and the President should put their official seal with their signatures as in most of the vouchers the official seal was not found.	

		All the cases where appropriate sanction have not been obtained shall be reported and the compliance of audit observations shall be ensured during the audit and non compliance of audit paras shall be brought to the notice of Commissioner / CMO	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	
		The auditor shall be responsible for verification of scheme project wise utilization certificates [UC].	No Utilization certificate has been provided to verify the same.	
		The auditor shall verify that all the temporary advances have been fully recovered .	As per observations there were no advances given by ULB during the period of the audit.	

		The auditor is responsible for audit of all the book of account as well as stores.	We have verified the books of accounts as well as stores and our observations are mentioned in below points.	
		He shall verify that all the books of account and stores are maintained as per accounting rules applicable to urban local bodies . Any discrepancies shall be brought to the notice of commissioner \cmo	The books of accounts are being maintained in Single Entry Accounting system	
		The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances . all the cases of non recovery shall be specifically mentioned in audit report.	As per information and explanation given to us there were no advances given by ULB during the period under audit.	
3	Audit of Book Keeping	The auditor shall verify that all the temporary advances have been fully recovered	As per information and explanation given to us there were no temporary advances given by ULB during the period under audit.	1. The books of accounts are being maintained in Single Entry Accounting system 2. Fixed asset register should be maintained by ULB.
		Bank reconciliation statement [BRS] shall be verified from the records of ULB and the bank concerned.	The Bank reconciliation statements were made available to us for checking by the ULB and no discrepany were found but seprate BRS are formed for some bank accounts which are not a part of Receipts and payments, certain banks which are not in operationg stage their balance could not be verified, details are as under:- 1.Central Bank of India-1446 2.Central Bank of India-605 3.Central Bank of India-274 4.Post Office 5.Post Office 6.Satpura Narmda Bank 7.Satpura Narmda Bank 8.IDBI	
		He shall be responsible for verifying the entries in the grant register . The receipt and payments of grants shall be duly verified from the	We have verified the account so receipts and payments for the grant received and utilized during the year. Details have been mentioned in Audit of Grants and Loans.	

		The auditor shall verify the fixed asset from other records and discrepancies shall be brought to the notice of commissioner \ cmo.	We observed that the ULB does not maintains the Fixed asset register.	
		The auditor shall reconcile the accounts of receipt and payment especially for project fund .	The project fund has been reconciled with the receipts and payments no major irregularity found.	
4	Audit of FDR	The auditor is responsible for auditor of all fixed deposit and term deposit.	We have verified the Fixed Deposits as well as Term deposits and our observations are mentioned in below points.	Idle funds should be invested in Mutual funds, as they provide better returns against any other form of investment.
		It shall be ensured that proper record of FDR are maintained and all renewals are timely done.	We observed that the ULB maintains proper record of FDRs. As per the explanation provided to us the FDRs are kept on auto renewal.	
		The cases where FDR\TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of commissioner /cmo.	The interest are kept on auto renewal so the latest rates of interest are not known, also as reported above the interest income are duly recorded in the books of accounts.	

M/s ★ CHARTERED A

5	Audit of Tender	The auditor is responsible for audit of all tenders/bids invited by the ULB's.	We have audited tenders/bids invited by the ULB duringthe FY 2019-20 by applying sample test check basis and no contravention or exceptions were noticed during the course of audit other than those which has been discussed in next points	1) More competitive tendering processes should be implemented. 2) The limit of online tendering should be reduced so that more and more tenders are put online so as to increase the transparency. 3) The tenders should be allotted after proper checking of documents, as we stated some cases where tenders were allotted to contractors who didn't provided mandatory documents.
		He shall check whether competitive tendering procedures are followed for all bids.	We have checked the tender files on sample basis, most of the files were in accordance with the directives except for instances mentioned below: 1.CM Infrastructure Project Scheme Phase 2 project dated 3/2/2018 which is required to be completed by 3/8/2018 , no record were found regarding completion of said project. 2. In the tender details provided to us in some files bidder details are missing. 3. We found that competitive tendering procedures are being followed by the municipality except in the cases where only one bidder was involved in the bidding process.	
		He shall verify the receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period .	We did not find any error in the receipt of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.	
		The bank guarantees, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing banks.	As per the information and explanation provided to us there were no Bank Guarantees received by ULB during the period of audit.	
		The conditions of BG's shall also be verified; any BG with any such condition which is against the interest of the ULB shall be verified and brought to the notice of commissioner/CMO		
		The cases of extension of BG's shall be brought to the notice of Commissioner/CMO proper guidance to extend the BG's shall also be given to ULB's.		

		The auditor is responsible for audit of grants given by Central Government and its utilization.	On verification of records and communication with the management we found that the grant is being received by the central and state government. During audit we found that the document showing grant received in Chungi Kshati Purti differ from the amount in Receipts and Payments and on commuincating with the management we were informed that the difference is due to the deduction made by the authority. Grant sheet is attached as per **Annexure-B**.	1. Refer Details of Grants Released & Utilized during audit 2.More and more assets should be created for the welfare of the people as well as for generating more revenue.
		He is responsible for audit of grants received from State Government and it's utilization		
6	Audit of Grants and Loans	He shall perform audit of loans provided for physical infrastructure and its utilizations. During this audit the auditors shall specifically comment on the revenue mechanism i.e. whether the asset created out the loan has generated the desired revenue of not. He shall also comment on the possible reasons for non generation of revenue.	As per the information and explanation provided to us there were no physical infrastructures created during the year.	
7	Incidence relating to diversion of funds	The auditors shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure and from one scheme/project to another	Since letter acknolwedging grant given by government was not available with Nagar Parishad and proper classification was not made of Capital & Revenue receipts and expenses, we are unable to comment upon the incidence relating to diversion of funds from caital/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another A Separate Sheet of Grant received from various sources, in which some are mentioned with name of grant provider and some are mentioned with name of head/item, is prepared. and attached as per Annexure-B. This sheet must also append with classification of receipt in capital or revenue nature	

8	Whether all the temporary advances have been fully recovered or not	The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances . all the cases of non recovery shall be specifically mentioned in audit report.	As per information and explanation given to us there were no advances given by ULB during the period under audit.	
9	Whether the bank reconciliation statement have been regularly prepared	Bank reconciliation statement [BRS] shall be verified from the records of ULB and the bank concerned.	The Bank reconciliation statements were made available to us for checking by the ULB and no discrepany were found but seprate BRS are formed for some schemes which are not a part of Receipts and payments	Bank reconciliation statement should be regularly prepared.

For: Anil Kumar & Associates.
Chartered Accountants
FRN:022769C

CA. Rohan Somani
(Partner)
M.NO.: 446892
UDIN 20446892AAAACB6323

For: Nagar Parishad
Diken

NAGAR PARISHAD DIKEN

Madhya Pradesh

Receipts and Payments for the year ended

1-Apr-2019 to 31-Mar-2020

Receipts	Amount (Rs.)		Payments	Amount (Rs.)	
Opening Balance			**Indirect Expenses**		84,503,239.00
Bank Accounts		4982127.00	**Normal Administration:**		
UCO bank-0017	773750		Salary	1894566	
SBI bank-0769	961462		Arrear payment	113438	
IDBI Bank			Travelling Allowances	154573	
Central MP Gramin Bank-2417	587740		Stationary	128221	
Indian bank -1296	3002124		E-governance, Computer, furniture repair	137930	
Central Bank of India-1446	2534		Samudhayik Sangthak vetan	137500	
Central Bank of india-605	1035		Daily Vetan Sthapana	542064	
Central Bank of India-274	346		**Adhyashk Up-adhyashk:**		
Post Office	1006		Adhayash Parshad Allowances	260000	
Post Office	1005		Metting Allowances	9480	
Satpura Narmda Bank	220		**Rajsav Sangrahan:**		
Satpura Narmda Bank	905		Salary	659612	
			Arrear payment	13134	
Cash in hand	150000		travelling allowances	19161	
			Daily Vetan Sthapana	303450	
Indirect Incomes		87,257,579.00	**Sarvajanik Suraksha:**		
			Salary	187860	
Sampti kar- Old Year	107577		Arrear payment	4836	
Sampti kar- Current Year	1560640		**Prakash vaiwastha:**		
Chungi Kshati Purti	10849652		Aaksimakta	5830	
Samekit kar - Old Year	133436		Daily Vetan Sthapana	71723	
Samekit kar - Current Year	194660		Prakash vaiwastha samagri	2286593	
Passenger tax	240000		Electricty bill	1029378	
Bazar bhetak Shulka	19070		**Janswastha and suvidha:**		
Development Tax- Old year	48429		Salary	370252	
Development Tax- Current year	562539		Arrear payment	10433	
Vivarani Form	13775		travelling allowances	1420	
Surcharge	158		Aaksimakta	235602	
Education Tax- Current year	48337		Daily Vetan Sthapana	466128	
Education Tax- Old year	561352		Stationary	3277	
Swatch Bharat Abhiyan	151842		Repairing	1307356	
Mobile toilet usage Shulka	3100		Filter pipe	877688	
House/Shop rent- Old Year	16200		New activity pipe line,handpump,etc	1129663	
House/Shop rent- Current Year	4800		Electricity expenses	3120968	
Samudhaik Bhawan Rent	10100		**Cleaning Expenses:**		
Bhumi vikraya	167125		Salary	2474413	
Surcharge	1080		Arrear payment	144341	
Namantran fees	65949		travelling allowances	8953	

Old material sales	84800	Daily Vetan Sthapana	532961
Premium charged	3000	Stationary	15350
Bhukhand samayojan 7th watan	1247587	E-governance, Computer, repair	32520
Nirman shulk	204176	Garbage collector	69051
Mud Pump Cleaning Shulk	7300	Cleaning materials	377891
14th Vitt Ayyog	8382000	Insectkiller , fooging etc	2225993
Mulbhut Suvidha	1871000	Disel charge	567839
Road maintainance	491000	Vehicle Beema, repairs etc	216171
Grants from State Finance Commission	1466000	Garden maintainance	101468
Swatch Bharat Mission	2035000	Samudhayik Bhawan garden	7520
CM Sahari Adhosanrachna Vikas Yojna	24000000	Swatchta Sarvakshan , people awareness expenses	473516
Vishesh nidhi Grant	5000000	Toilet development	135487
Pond Construction	3755250	Public Toilet maintainance	61839
Vidhayak Nidhi Sahayata	100000	**Lok Nirman:**	
CM Sambal Yojna antyeshti Sahayata	20000	Salary	441988
CM Sambal Yojna anugrah Sahayata	200000	Arrear payment	55262
Water Supply Receivables- Old Year	123740	travelling allowances	34666
Water Supply Receivables- Current Year	653410	E-governance, Computer, repair	3150
Water Tanker	55540	Shop Construction	663341
Water tax vividh	84171	Samudhayik Bhawan Construction	1204176
water tax chori	2450	Samudhayik Bhawan Repairs	48852
Naal sayojan	2000	Karyalay Bhawan Construction and repairs	979599
Other Surcharge	163800	Road, sewage maintainance	801429
Mudrank Shulk	91000	New Road construction	6343707
Other charges	1244	MRF and fikal Salaj	1295187
Settlement fees	62750	Katcha road	686320
Application Certificate	24597	Pipe line expansion	417784
Satyapratilipi Shulk	442	CM Sahari Adhosanrachna Vikas work	11808435
Sramik Navikaran	360	Pond Construction	6979971
Poling Anumiti	800	Filter pipe	666932
Lease rent Shulk	2489	**Public Education:**	
0.5% of Registry charge	2169	Library,papers etc	45176
Cleaning Fine	4110	Advertisment	27325
Naksha navish Shulk	1500	**Other expenses:**	
Ration card Shulk	210	Dussehra festival	181400
Tender form Shulk	73344	National day expenses	111994
Interest Income	307982	Swagat sarkar , sakshiya jan kalyani yojna expenses	51075
Employee P.K. Nidhi	10109	Legal Expenses	16500
Employee Beema	320	Audit /Advisiory fees	110800

Other SBI	1156059		Future nidhi , inflation allowance	342541	
Bank fail transaction	3371		Telephone, Inrternet monthly expenses	36529	
Bank sinataran	20741291		Other public benefit expenses	144830	
Audit income	23396		Pension 10% ansdaan	867710	
Quotation	33000		Employee loan	801708	
			7th vetan bhukhand Samayojan	1247587	
			Vith kar	32000	
			Other expenses	2246194	
			Samchitnidhi 5%	284377	
			Extraordinary:		
			Bank Charges	1693	
			Service Tax	9450	
			Sambal Yojna Expenses	45002	
			SD Return	40000	
			Rashi sinantaran	21150004	
			Income tax	330773	
			GST	756207	
			Labour Tax	314116	
			Closing Bank		7,736,467.00
			UCO bank-0017	177930	
			SBI bank-0769	4267135	
			Central MP Gramin Bank-2417	520433	
			Indian bank -1296	2762218	
			Central Bank of india-1446	2534	
			Central Bank of India-605	1035	
			Central Bank of India-274	346	
			Post Office	1006	
			Post Office	1005	
			Satpura Narmda Bank	220	
			Satpura Narmda Bank	905	
			IDBI Bank		
			Cash in hand	1700	
TOTAL		92,239,706.00	TOTAL		92,239,706.00

Revised Abstract sheet for the reporting on Audit Paras for Financial Year 2019-20

Annexure- A

Name of ULB - Nagar Parishad, Diken	
Name of Auditor - Anil Kumar & Associates.	

Sr. No.	Parameters	Description					Observation in Brief	Suggestions
1	Audit of Revenue							
राजस्व कर वसूली		Receipts in Rs.						
		Year 2018-19	Budgeted 2019-20	Year 2019-20	Budgeted % Comparision	% of Growth		
(i)	सम्पत्ति कर	1,639,517	1,995,082	1,666,657	84	1.66	1)The data reveals that the budgetes estimated of income are estimates on very higher side. 2) if we comapre with the budgeted figure the realisation of income is not up the mark whereas when we compare the same with the past year actual income the growth is positive.	1)Proper control should be estabilished to recover outstanding amount . 2) Dedicated staff specifically for this work should be assigned and camp may be organized 3) Budgeted income should be estimated on the basis of actual past income collections. 4) ULB should impose strict penalties and legal actions to improve past collections.
(ii)	समेकित कर	262,132	794,720	334,656	42	27.67		
(iii)	नगरीय विकास उपकर	577,620	750,047	610,855	81	5.75		
(iv)	शिक्षा उपकर	575,850	769,381	609,802	79	5.90		
	कुल योग	**3,055,119**	**4,309,230**	**3,221,970**	75	5.46		
गैर राजस्व वसूली								
(i)	भवन भूमि किराया	19,800	33,000	21,000	64	6.06		
(ii)	जल उपभोक्ता प्रभार	702,042	938,715	776,550	83	10.61		
	कुल योग	721,842	971,715	797,550	82	10.49		
	महा योग	**3,776,961**	**5,280,945**	**4,019,520**	76	6.42		

M/s. ... Associates ★ CHARTERED ACCOUNTANTS ★

नगर परिषद – डीकेन , जिला नीमच (म.प्र.)

Annexure-B

वर्ष 2019–20 में प्राप्त अनुदान एवं व्यय की जानकारी

Govt.Grant

क्र.	मद का नाम	प्रारंभिक शेष	प्राप्त राशि	योग	व्यय राशि	शेष राशि
1	चुंगी क्षर्ति पुर्ति	0	8613878	8613878	8613878	0.00
2	मूलभूत सुविधा	0	1871000	1871000	1871000	0.00
3	राज्यवित्त	0	1466000	1466000	1466000	0.00
4	सड़क मरम्मत अनुरक्षण	0	491000	491000	491000	0.00
5	यात्री कर	0	240000	240000	240000	0.00
6	14 वा वित्त आयोग	0	8382000	8382000	7798614.00	583386.00
7	मुद्राक शुल्क	0	91000	91000	91000	0.00
8	जन कल्याणकारी	17500	0	17500	17500	0.00
9	जनभागीदारी योजना	405626	0	405626	405626	0.00
10	विशेष निधि	3000000	5000000	8000000	8000000	0.00
11	विधायक निधि	325000	100000	425000	325000	100000.00
13	स्वच्छ भारत मिशन	742274	1535000	2277274	2158934	118340.00
14	सांसद निधि	200000	0	200000	200000	0.00
15	सूचना सम्प्रेषण	0	500000	500000	500000	0.00
16	मुख्यमंत्री अधोसरंचना विकास कार्य	0	24000000	24000000	17243994	6756006.00
	योग	**4690400**	**52289878**	**56980278**	**49422546**	**7557732**

ये अनदान पत्र हमे नगर परिषद से प्राप्त हआ हे

YEAR 2019-20

IHSDEP SCHEME

S.No.	Particular	Opening Balance	total Recived	Utilised	Balance
1	124 House Construction Scheme	8795548	78820	265120	8609248
	Details of closing Blance	Uco bank(10910110024706)			109243
		Fixed Deposit([illegible]) AU Bank			2000000
		Fixed Deposit(UCO Bank) AU Bank			4500000
		Fixed Deposit(UCO Bank) AU Bank			2000000
		total			8609243

YEAR 2019-20

Chief Minister Swachhta Mission

S.No.	Particular	Opening Balance	total Recived	Utilised	Balance
1	Shochalay Construction	4644782	1505000	1759478	4390304
	Details of closing Blance	Blance Uco bank(10910210000359)			4390304
		Fixed Deposit(UCO Bank)			0
		total			4390304

YEAR 2019-20

PMAY SCHEME

S.No.	Particular	Opening Balance	total Recived	Utilised	Balance
1	PMAY	12451475	17562014	22207275	7806214
	Details of closing Blance	Blance Uco bank(10910110082584)			38260
		ICIC BANK (658001700312)			7767954
		Fixed Deposit(UCO Bank)			0
		total			7806214

M/S ... CHARTERED ACCOUNTANTS

YEAR 2019-20

IHSDEP SCHEME

S.No.	Particular	Opening Balance	total Recived	Utilised	Balance
1	sanchit nidhi	1614377	919858	607020	1927215
	Details of closing Blance	Uco bank(10910110100059)			245515
		old account			4878
		Fixed Deposit(UCO Bank)			1276822
		Fixed Deposit(UCO Bank)			400000
		Fixed Deposit(UCO Bank)			
		total			1927215

M/s ... CHARTERED ACCOUNTANTS

BANK RECONCILATION STATEMENT

UCO bank-0017

PARTICULAR	DR	CR
Balance as per Book 31/3/2020	1,77,930.00	
Opening Difference		
Balance as per Bank 31/03/2020		1,77,930.00
Total	**1,77,930.00**	**1,77,930.00**

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SBI bank-0769

PARTICULAR	DR	CR
Balance as per Book 31/3/2020	42,67,135.00	
Opening Difference		
Balance as per Bank 31/03/2020		42,67,135.00
Total	**42,67,135.00**	**42,67,135.00**

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Central MP Gramin Bank-2417

PARTICULAR	DR	CR
Balance as per Book 31/3/2020	5,20,433.00	
Opening Difference		
Balance as per Bank 31/03/2020		5,20,433.00
Total	**5,20,433.00**	**5,20,433.00**

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Indian bank -1296

PARTICULAR	DR	CR
Balance as per Book 31/3/2020	27,62,218.00	
Opening Difference		
Balance as per Bank 31/03/2020		27,62,218.00
Total	**27,62,218.00**	**27,62,218.00**

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M/s. Anil Kumar Maheshwari & Associates
FRN-022769C
CHARTERED ACCOUNTANTS