

JITENDRA AGARWAL & ASSOCIATES

CHARTERED ACCOUNTANTS

Head Office: 1/231 Viram Khand, Gomti Nagar, Lucknow (U.P) Mob. 9415003111

Branch Office: 51A, Piyush Nagar, Awadhपुरी, Bhopal Mob No. 7024109765, 9425018323

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AUDIT REPORT IN CONNECTION WITH ANNUAL AUDIT NAGAR PARISHAD REHTI (District-Sehore)

We have examined the Receipt & Payment Account, for the year ended on 31st March 2020, attached herewith 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 best of 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 2020.

For JITENDRA AGARWAL & ASSOCIATES

Chartered Accountant

Place:- Bhopal

Date:- 06/02/20

CHARTERED ACCOUNTANT

CA GOURAV GUPTA

Partner

Membership No. 427371

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. It is observed that expenditure/Payments for various heads were booked wrongly in inter head of expenditure/payments as total expenditure/payments will be same but individually heads of payments are not showing correct figures.
11. ULB not followed the double entry accounting system for the accounting but for the year 2019-20.
12. Details documents/agreements for the shops auction were not produces before us for verification.
13. 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.
14. We are unable to verify the balance sheet of ULB of audit period F.Y. 2019-20 because the same were not prepared by the ULB. After discuss with the concerning person he said that the balance sheet were not prepared in the previous years. So we are unable to produce the same.

For JITENDRA AGARAWAL & ASSOCIATES

Chartered Accountant

Place:- Bhopal

Date:-



CA GOURAV GUPTA

Partner

Membership No. 427371

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 2019-20 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 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	No discrepancies observed.

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		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.	
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.

Details Regarding Revenue collection against the budgeted Targets

S.No.	Particulars	F.Y. 2019-20		
		Target	Actual	Under Recovery
1	Sampatti Kar	8,54,718.00	2,69,934.00	5,84,784.00
2	Samekit Kar	3,75,450.00	1,52,225.00	2,23,225.00
3	Shiksha Upkar	3,88,445.00	97,657.00	2,90,788.00
4	Nagriya Vikas Upkar	2,41,027.00	80,529.00	1,60,498.00
5	Jal Kar	14,27,788.00	5,71,598.00	8,56,190.00
6	Upbhogth Prabhar		1,000.00	-1000.00
7	Bhawan Bhumi Kiraya	6,56,503.00	7,44,171.00	-87,668.00
8	Other Tax	5,06,000.00	6,72,717.00	-1,66,717.00

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We suggest that budgeted income should be estimated on the basis of actual past income collection. If we compare with the budgeted figure the realization of income is not up to the mark whereas when we compare the same with the past year actual income the growth is positive.

6	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.
7	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 rectify the errors.	We have verified the balance of the cash book. On some instances differences has been observed while calculating closing balances.	Double checking of the balances of the cash book should be done to avoid differences.

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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 audit.	During the course of audit by applying sample test check basis. We did not come across any such expenditure which has been incurred without obtaining permission from the relevant sanctioning authority.	All the expenses were properly sanctioned.
8	Auditor shall be responsible for verification of scheme project wise utilization certificates (UC's) & shall be tallied with income & expenditure records	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.

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	and creation of fixed assets.		
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 observed should be brought into notice.	The books of accounts are being maintained in single entry accounting system by applying cash system accounting.	The books of accounting are being made in single entry system based on cash basis. Apart from that only cash books are maintained. We suggest ULB should follow proper accounting standards based on double entry system.
3	The auditor shall verify that all the temporary advances have been fully recovered.	The separate advance register has been maintained by ULB and recovery and adjustment of advances maintained properly.	No Discrepancies observed.
4	Bank Reconciliation statement shall be verified from the record of ULB & the bank concerned.	Bank reconciliation statement has been prepared by the ULB and no discrepancies have been observed by us.	No Discrepancies observed.
5	Auditor shall be responsible for	Grant register has not been prepared by the	ULB should enquire on timely basis for clarifying

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

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AUDIT OF TENDER/BIDS

S. No.	Indicators	Observations	Remarks
1	The Auditors is responsible for audit of all tenders/bids invited by ULB	We have audited tenders/bids invited by the ULB during the F.Y. 2019-20 by applying sample test check basis and no contraventions or exceptions were noticed during the course of audit has been mentioned in notes to accounts.	Mentioned in notes to accounts.
2	Auditors shall check whether competitive tendering procedures are followed for all bids.	By applying sample test check basis. We found that competitive tendering procedures are being followed by the municipality.	No discrepancies were observed.
3	Auditor shall verify that receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.	We have verified the receipts of Bid processing fees/Tender fees on sample test basis.	Separate register should be maintained the details of tender fees received from the tender and SD deducted.
4	The bank guarantee, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing bank.	As a performance guarantee the municipality obtained bank guarantee from the contractors. During the year no bank guarantee has been issue and no guarantee has been expired as explained to us by municipality.	No discrepancies were observed.
5	The conditions of BG-s shall also be verified and any BG with any such condition which is against the interest of the ULB shall be verified and brought to the notice of 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	No such extension of BG has been found during the	None.

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	notice of CMO proper guidance to extend the BG shall also be given to ULB.	course of audit.	
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AUDIT OF GRANTS & LOANS

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

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		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.	
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For **JITENDRA AGARAWAL & ASSOCIATES**

Chartered Accountant

Place:- Bhopal

Date:-



CA GOURAV GUPTA

Partner

Membership No. 427371



प्राप्ति और भुगतान पत्रक अवधि 01.04.2019 से 31.03.2020 तक

प्राप्ति और भुगतान पत्रक अवधि 01.04.2019 से 31.03.2020 तक

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प्राप्तियाँ	रकम	रकम	भुगतान	रकम	रकम
Rental Income from Municipal Properties			राष्ट्रीय उत्सव आयोजन व्यय	206,871.00	2,373,948.00
बाजार किराया	716,325.00		कम्प्यूटर रखरखाव एवं मरम्मत व्यय	3,000.00	
भूमि किराया	27,846.00				
पुनः जल संयोजन शुल्क	95,920.00				
जल प्रदाय टैंकर शुल्क	52,862.00		Operation & Maintenance		
राशन कार्ड एवं अन्य फार्म विक्रय	3,081.00		विद्युत व्यय	3,339,763.00	
विविध आय	115,936.36	1,011,970.36	सड़क यातायात प्रबंधन व्यय	97,500.00	
			जलप्रदाय मार्ग रखरखाव एवं मरम्मत व्यय	1,252,254.00	
Fees & User Charges			जेसीबी मशीन किराया	464,871.00	
विज्ञापन शुल्क	39,000.00		नदी, कुओं एवं तालाब मार्ग रखरखाव एवं मरम्मत व्यय	56,000.00	
टावर अनुमति शुल्क	223,039.00		वृक्षारोपण व्यय	133,155.00	
भवन निर्माण अनुमति शुल्क	142,187.00		मार्ग प्रकाश रखरखाव एवं मरम्मत व्यय	1,499,136.00	
प्रमाणपत्र शुल्क	100.00		स्वच्छता एवं संरक्षण सामग्री क्रय	1,244,838.00	
विवाह पुजीयन शुल्क	30.00		जलप्रदाय पम्प रखरखाव एवं मरम्मत व्यय	1,009,814.00	
नामांतरण शुल्क	176,020.00		जलप्रदाय सामग्री क्रय	498,600.00	
सूचना का अधिकार शुल्क	7,854.00		स्वच्छता सर्वेक्षण व्यय	228,000.00	
शौचालय निर्माण शुल्क	96,000.00		सार्वजनिक शौचालय रखरखाव एवं मरम्मत व्यय	27,652.00	
दण्ड जुर्माना शुल्क	5,000.00		कार्यालयीन भवन रखरखाव व्यय	379,588.00	
विकास शुल्क	72,892.00		विद्युत सामग्री क्रय	1,798,566.00	
उपभेक्ता प्रभार	1,000.00	763,122.00	वाहन रखरखाव एवं मरम्मत व्यय	209,239.00	
			अन्य परिचालन एवं रखरखाव व्यय	339,030.00	12,578,006.00
Revenue Grants Contribution and Subsidies					
सड़क मरम्मत एवं अनुरक्षण	1,017,226.00		Scheme Expenditure		
मूलभूत योजना	2,853,000.00		श्रम कल्याण विभाग	1,000,000.00	
मुद्रांक शुल्क	277,000.00		पीएम आवास योजना	26,171,021.00	
अन्य अनुदान	112,000.00		पीएम आवास योजना डीपीआर	579,000.00	27,750,021.00
प्रधानमंत्री आवास योजना	29,500,000.00				




प्राप्तियाँ	रकम	रकम	भुगतान	रकम	रकम
मह्यमत्री अधोसंरचना योजना	2,000,000.00	38,729,226.00	Construction Work सुलभ शौचालय आरसीसी रोड अन्य रोड मुक्तिधाम निर्माण स्मारक निर्माण नाली निर्माण जलप्रदाय टंकी निर्माण पुलिया निर्माण अन्य निर्माण कार्य एफएसटीपी प्लांट निर्माण यात्री प्रतीक्षालय बाउंडीवाल निर्माण	992,000.00 6,246,957.09 476,864.00 2,637,867.00 123,051.00 3,259,456.80 8,959,234.00 167,456.00 671,113.00 526,604.00 49,654.00 1,789,761.00	25,900,017.89
स्वच्छता सूचना संप्रेक्षण	2,081,000.00				
स्वच्छ भारत मिशन	889,000.00				
Central Grant राज्य वित्त आयोग (14 वित्त)	9,581,000.00	9,581,000.00			
Interest Earned समेकित बैंक ब्याज प्राप्त	382,371.62	382,371.62			
Loans, Advances & Deposits प्रीमियम राशि अमानत राशि	610,000.00 188,200.00	798,200.00			
म.प्र. संनिर्माण कर्मकार मण्डल खाता बंद कर राशि प्राप्त		72,968.48	Government Duties & Taxes जीएसटी श्रम कल्याण उपकर	1,034,379.00 58,089.00	1,092,468.00
			Fixed Assets चलित शौचालय वाहन कचरा वाहन जीपीएस उपकरण एयर कंडीशनर बेल्डिंग मशीन अलमीराह	842,845.00 178,983.00 30,090.00 103,680.00 479,500.00 16,000.00	1,651,098.00

18/12/2023

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नगर परिषद, रेहटी जिला सीहोर
आय व्यय पत्रक अवधि 01.04.2019 से 31.03.2020 तक

व्यय	रकम	रकम	आय	रकम	रकम
<u>Establishment Expenses</u>					
कर्मचारी वेतन एवं भत्ते	12,757,622.00		<u>Tax Revenues</u>		
अस्थायी एवं मजदूरी व्यय	1,710,468.00		सम्पत्तिकर (चालू)	199,458.00	
पेशन भुगतान	292,550.00		सम्पत्तिकर (बकाया)	70,476.00	
आयकर वेतन	11,000.00		जलकर (चालू)	361,159.00	
ऋण किश्त	618,658.00	15,390,298.00	जलकर (बकाया)	210,439.00	
			समेकितकर (चालू)	98,969.00	
			समेकितकर (बकाया)	53,256.00	
<u>Administrative Expenses</u>			शिक्षा उपकर (चालू)	63,005.00	
बैंक प्रभार व्यय	1,121.00		शिक्षा उपकर (बकाया)	34,652.00	
वाहन किराया व्यय	63,520.00		नगरीय विकास उपकर (चालू)	42,114.00	
विज्ञापन व्यय	488,153.00		नगरीय विकास उपकर (बकाया)	38,415.00	
विज्ञप्ति प्रकाशन व्यय	18,000.00		सरचार्ज	19,023.00	1,190,966.00
विविध व्यय	13,836.00				
कार्यालय खर्खाव व्यय	267,193.00		<u>Assigned Revenues and Compensations</u>		
फोटोकॉपी एवं स्टेशनरी व्यय	190,742.00		निर्यातकर	175,000.00	
टेलीफोन व्यय	7,258.00		यात्रीकर क्षतिपूर्ति	730,000.00	
स्वयं के कार्यक्रम व्यय	60,000.00		चुंगी क्षतिपूर्ति	11,671,714.00	12,576,714.00
अंकेक्षण फीस व्यय	56,300.00				
तकनीकी शुल्क	25,000.00		<u>Rental Income from Municipal Properties</u>		
छपाई व्यय	129,677.00		बाजार किराया	716,325.00	
यात्रा एवं वाहन व्यय	443,277.00		भूमि किराया	27,846.00	
अनुग्रह सहायता राशि	400,000.00		पुनः जल संयोजन शुल्क	95,920.00	

14/04/20
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व्यय	रकम	रकम	आय	रकम	रकम
राष्ट्रीय उत्सव आयोजन व्यय	206,871.00	2,373,948.00	जल प्रदाय टैंकर शुल्क	52,862.00	1,011,970.36
कम्प्यूटर रखरखाव एवं मरम्मत व्यय	3,000.00		राशन कार्ड एवं अन्य फार्म विक्रय विविध आय	3,081.00	
				115,936.36	
<u>Operation & Maintenance</u>			<u>Fees & User Charges</u>		
विधुत व्यय	3,339,763.00	12,578,006.00	विज्ञापन शुल्क	39,000.00	763,122.00
सड़क यातायात प्रबंधन व्यय	97,500.00		टावर अनुमति शुल्क	223,039.00	
जलप्रदाय मार्ग रखरखाव एवं मरम्मत व्यय	1,252,254.00		भवन निर्माण अनुमति शुल्क	142,187.00	
जेसीबी मशीन किराया	464,871.00		प्रमाणपत्र शुल्क	100.00	
नदी, कुओं एवं तालाब मार्ग रखरखाव एवं मरम्मत व्यय	56,000.00		विवाह पुजीयन शुल्क	30.00	
वृक्षारोपण व्यय	133,155.00		नामांतरण शुल्क	176,020.00	
मार्ग प्रकाश रखरखाव एवं मरम्मत व्यय	1,499,136.00		सूचना का अधिकार शुल्क	7,854.00	
स्वच्छता एवं संरक्षण सामग्री कय	1,244,838.00		शौचालय निर्माण शुल्क	96,000.00	
जलप्रदाय पम्प रखरखाव एवं मरम्मत व्यय	1,009,814.00		दण्ड जुर्माना शुल्क	5,000.00	
जलप्रदाय सामग्री कय	498,600.00		विकास शुल्क	72,892.00	
स्वच्छता संरक्षण व्यय	228,000.00		उपभेक्ता प्रभार	1,000.00	
सार्वजनिक शौचालय रखरखाव एवं मरम्मत व्यय	27,652.00				
कार्यालयीन भवन रखरखाव व्यय	379,588.00		<u>Revenue Grants Contribution and Subsidies</u>		
विधुत सामग्री कय	1,798,566.00		सड़क गरमगै एवं अनुरक्षण	1,017,226.00	
वाहन रखरखाव एवं मरम्मत व्यय	209,239.00		मूलभूत योजना	2,853,000.00	
अन्य परिचालन एवं रखरखाव व्यय	339,030.00		मुद्रांक शुल्क	277,000.00	
			अन्य अनुदान	112,000.00	
			प्रधानमंत्री आवास योजना	29,500,000.00	
			मुख्यमंत्री अधोसंरचना योजना	2,000,000.00	
			स्वच्छता सूचना संप्रेक्षण	2,081,000.00	
			स्वच्छ भारत मिशन	889,000.00	
<u>Scheme Expenditure</u>	1,000,000.00				38,729,226.00
श्रम कल्याण विभाग					

व्यय	रकम	रकम	आय	रकम	रकम
पीएम आवास योजना	26,171,021.00	27,750,021.00	Central Grant	9,581,000.00	9,581,000.00
पीएम आवास योजना डीपीआर	579,000.00		राज्य वित्त आयोग (14 वित्त)		
Government Duties & Taxes			Interest Earned	382,371.62	382,371.62
जीएसटी	1,034,379.00	1,092,468.00	समेकित बैंक ब्याज प्राप्त		
श्रम कल्याण उपकर	58,089.00	690,320.00	कर्मकार मण्डल राशि अंतरण भोपाल		72,968.48
कर्मकार मण्डल राशि अंतरण भोपाल		4,433,277.46			
आय का व्यय पर आधिव्यय					
योग		64,308,338.46	योग		64,308,338.46

JITENDRA AGARAWAL & ASSOCIATES
Chartered Accountant

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CA Gourav Gupta
Partner
M.No. 427371

नगर परिषद, रेहटी जिला सीहोर

आर्थिक स्थिति विवरण पत्रक अवधि 01.04.2019 से 31.03.2020 तक

दायित्व	रकम	रकम	सम्पत्ति	रकम	रकम
General Fund					
Opening Balance	93,462,796.07				
Add:- Profit During the Year	4,433,277.46	97,896,073.53	Fixed Assets		
			Construction Work		
			सुलभ शौचालय	992,000.00	
			आरसीसी रोड	6,246,957.09	
			अन्य रोड	476,864.00	
			मुक्तिधाम निर्माण	2,637,867.00	
			स्मारक निर्माण	123,051.00	
			नाली निर्माण	3,259,456.80	
			जलप्रदाय टंकी निर्माण	8,959,234.00	
			पुलिया निर्माण	167,456.00	
			अन्य निर्माण कार्य	671,113.00	
			एफएसटीपी प्लांट निर्माण	526,604.00	
			यात्री प्रतीक्षालय	49,654.00	
			बाउंडीवाल निर्माण	1,789,761.00	25,900,017.89
Loans, Advances & Deposits			Fixed Assets		
प्रीमियम राशि	610,000.00	610,000.00	चलित शौचालय वाहन	842,845.00	
			कचरा वाहन	178,983.00	
			जीपीएस उपकरण	30,090.00	
			एयर कंडीशनर	103,680.00	
			बेल्डिंग मशीन	479,500.00	
			अलमीराह	16,000.00	1,651,098.00

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10/4/20

दायित्व	रकम	रकम	सम्पत्ति	रकम	रकम
			<u>Loans, Advances & Deposits</u> हुडको लोन भुगतान अमानत राशि	197,765.00 73,800.00	271,565.00
			<u>Closing Balances</u> नगद बैंक		70,683,392.64
योग		98,506,073.53	योग		98,506,073.53

Note:- In the absence of historical balance of all the assets of the ULB we are hereby unable to provide actual figure of all assets and liabilities however the above balance sheet is prepare on the basis of income & expenses for the year 2019-20.

JITENDRA AGARAWAL & ASSOCIATES
Chartered Accountant



CA Gourav Gupta
Partner
M.No. 427371



नगर परिषद, रेहटी जिला सीहोर
Opening Bank Balance as on 01.04.2019

S.No.	Bank Name	A/c. No.	Balance Amount
1	Post office Rehti		50.00
2	Post office Rehti		92.50
3	Bank of India		508.00
4	Bank of India		739.00
5	Jila Sahakari Kendriya Bank		343.00
6	Jila Sahakari Kendriya Bank		679.00
7	State Bank of India Rehti		239.00
8	State Bank of India Rehti		5,564.00
9	Post office Rehti		10,518.75
10	State Bank of India Sanchay Nidhi		1,297,006.55
11	State Bank of India Current Account		52,845,212.33
12	State Bank of India UIDSSMT		5,099,621.00
13	Narmad Zabua	1245	17,318.00
14	Narmad Zabua	820	2,129,450.30
15	Bank of India bhawan Nirman		617,426.62
16	Bank of India CM Adhosanrachna		317,143.25
17	Bank of India PM Awas Yojna		29,229,861.77
18	Bank of Baroda		1,890,489.00
19	Other		534.00
TOTAL			93,462,796.07

18/02

18/02

नगर परिषद, रेहटी जिला सीहोर
Closing Bank Balance as on 31.03.2020

S.No.	Bank Name	A/c. No.	Balance Amount
1	Post office Rehti		50.00
2	Post office Rehti		92.50
3	Bank of India		508.00
4	Bank of India		739.00
5	Jila Sahakari Kendriya Bank		343.00
6	Jila Sahakari Kendriya Bank		679.00
7	State Bank of India Rehti		239.00
8	State Bank of India Rehti		5,564.00
9	Post office Rehti		10,518.75
10	State Bank of India Sanchay Nidhi		1,459,550.17
11	State Bank of India Current Account		25,514,819.90
12	State Bank of India UIDSSMT		5,259,724.00
13	Narmad Zabua	1245	20,396.00
14	Narmad Zabua	820	1,432,402.30
15	Bank of India CM Adhoshanrachna		328,092.25
16	Bank of India PM Awas Yojna		32,228,840.77
17	Bank of Baroda		4,420,300.00
18	Other		534.00
TOTAL			70,683,392.64

18/4/20



नगर परिषद, रेहटी जिला सीहोर

Abstract Sheet for Reporting on Audit Purpose for Financial Year 2019-20

S.No.	Parameters	Receipts in Rs.			Observation in Brief	Suggestions
		Year 2018-19	Year 2019-20	% In Growth		
1	सम्पत्ति कर	262,271.00	269,934.00	2.92	परिषद द्वारा वर्ष 2019-20 में 2018-19 के मुकाबले Rs. 7,663/- ज्यादा वसूला गया है।	परिषद के द्वारा विगत वर्ष की अपेक्षा चालू वर्ष में कर वसूली संतोषजनक नहीं पाई गयी है अतः परिषद को वसूली हेतु और अधिक प्रयास करने की जरूरत है।
2	समेकित कर	227,840.00	152,225.00	(33.19)	परिषद द्वारा वर्ष 2019-20 में 2018-19 के मुकाबले Rs. 75,615/- कम वसूला गया है।	
3	नगरीय विकास उपकर	-	80,529.00	-	परिषद द्वारा वर्ष 2019-20 में 2018-19 के मुकाबले Rs. 80,529/- ज्यादा वसूला गया है।	
4	उपभोक्ता प्रभार	-	1,000.00	-	परिषद द्वारा वर्ष 2019-20 में 2018-19 के मुकाबले Rs. 1000/- ज्यादा वसूला गया है।	
5	शिक्षा उपकर	136,700.00	97,657.00	(28.56)	परिषद द्वारा वर्ष 2019-20 में 2018-19 के मुकाबले Rs. 39,043/- कम वसूला गया है।	
	योग	626,811.00	601,345.00	(58.83)		

14/12/20
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S.No.	Parameters	Receipts in Rs.			% In Growth	Observation in Brief	Suggestions
		Year 2018-19	Year 2019-20				
	राजस्व कर वसूली						
	गैर राजस्व कर वसूली						
6	भवन भूमि किराया	850,234.00	744,171.00		(12.47)	परिषद द्वारा वर्ष 2019-20 में 2018-19 के मुकाबले Rs. 1,06,063/- कम वसूला गया है।	परिषद के द्वारा विगत वर्ष की अपेक्षा चालू वर्ष में कर वसूली संतोषजनक नहीं पाई गयी है अतः परिषद को वसूली हेतु और अधिक प्रयास करने की जरूरत है।
7	जल उपभोक्ता प्रभार	506,913.00	571,598.00		12.76	परिषद द्वारा वर्ष 2019-20 में 2018-19 के मुकाबले Rs. 64,685/- ज्यादा वसूला गया है।	
8	टोस अवशिष्ट प्रबंधन	-	-		-	-	
9	अन्य कर शुल्क	4,180,419.00	910,904.00		(78.21)	परिषद द्वारा वर्ष 2019-20 में 2018-19 के मुकाबले Rs. 35,07,702/- कम वसूला गया है।	
	योग	5,537,566.00	2,226,673.00		(77.92)		
	कुल योग	6,164,377.00	2,828,018.00		(54.12)		

JITENDRA AGARAWAL & ASSOCIATES

Chartered Accountant



CA Gourav Gupta

Partner

M.No. 427371