

ਦਫਤਰ ਡਿਪਟੀ ਡਾਇਰੈਕਟਰ ਸ਼ਹਿਰੀ ਸਥਾਨਕ ਸੰਸਥਾਵਾਂ ਪਟਿਆਲਾ।

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ਸੇਵਾ ਵਿਖੇ,

ਕਾਰਜ ਸਾਧਕ ਅਫਸਰ,
ਨਗਰ ਕੌਂਸਲ ਸਨੌਰ।

ਪੱਤਰ ਨੰ: 4ਡਡਸਸ-2015/ 11073

ਮਿਤੀ 29-5-15

ਵਿਸ਼ਾ : ਨਗਰ ਕੌਂਸਲ ਸਨੌਰ ਦਾ ਬਜਟ ਬਾਬਤ ਸਾਲ 2015-16

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ਹਵਾਲਾ ਆਪਦੇ ਦਫਤਰ ਦਾ ਪੱਤਰ ਨੰ: 374 ਮਿਤੀ 17.04.2015 ਉਪਰੋਕਤ ਵਿਸ਼ੇ ਤੋਂ।

ਪੰਜਾਬ ਮਿਉਂਸਪਲ ਅਕਾਊਂਟ ਕੋਡ 1930 ਦੇ ਨਿਯਮ 2.8 ਅਧੀਨ ਨਗਰ ਕੌਂਸਲ ਸਨੌਰ ਦਾ ਬਜਟ

ਆਪ ਨਾਲ ਕੀਤੇ ਵਿਚਾਰ ਵਟਾਂਦਰੇ ਅਨੁਸਾਰ ਪ੍ਰਵਾਨ ਕੀਤਾ ਜਾਂਦਾ ਹੈ ਜਿਸ ਦਾ ਵੇਰਵਾ ਹੇਠ ਲਿਖੇ ਅਨੁਸਾਰ ਹੈ :-

ਲੜੀ ਨੰ:	ਸ਼ੁੱਠ ਦਾ ਨਾਮ	ਪ੍ਰਵਾਨ ਸੁਦਾ ਆਮਦਨ (ਲੱਖਾਂ ਵਿਚ)
1	ਵੈਟ	54.00
2	ਬਿਜਲੀ ਤੇ ਚੁੰਗੀ	15.00
3	ਹਾਊਸ ਟੈਕਸ/ਪ੍ਰਾਪਰਟੀ ਟੈਕਸ	16.00
4	ਵਾਟਰ ਰੇਟ	40.00
5	ਰੈਂਟ	3.00
6	ਬਿਲਡਿੰਗ ਐਪਲੀਕੇਸ਼ਨ ਫੀਸ	12.00
7	ਲਾਇਸੈਂਸ ਫੀਸ	0.50
8	ਮੁਰਦਾ ਜਾਨਵਰ ਠੇਕਾ	1.17
9	ਹੋਰ ਸਾਧਨ	15.00
10	ਐਕਸਾਈਜ਼ ਡਿਊਟੀ	20.00
11	ਸੇਲ ਆਫ ਲੈਂਡ	20.00
	ਕੁੱਲ	196.67

ਲੜੀ ਨੰ:	ਖਰਚਾ	ਰਕਮ
1	ਅਮਲੇ ਤੇ	124.35 (ਇੰਨ ਕਲਰਕ ਕੰਟਰੈਕਟ ਤੇ, ਇਕ ਕੰਪਿਊਟਰ ਆਪਰੇਟਰ, ਇਕ ਸਫਾਈ ਸੇਵਕ ਰੈਗੂਲਰ ਦਾ ਖਰਚਾ ਇਸ ਸਰਤ ਤੇ ਪਾਸ ਕੀਤਾ ਜਾਂਦਾ ਹੈ ਕਿ ਇਸ ਦੀ ਪ੍ਰਵਾਨਗੀ ਡਸਸ ਪੰਜਾਬ ਤੋਂ ਲੈਣ ਉਪਰੰਤ ਕਾਰਵਾਈ ਕੀਤੀ ਜਾਵੇ।
2	ਕੰਟਨਜੈਂਸੀ ਤੇ	05.00
3	ਵਿਕਾਸ ਦੇ ਕੰਮਾਂ (ਨਾ ਟਾਲਣ ਯੋਗ)	69.00
	ਕੁੱਲ	198.35

ਉਕਤ ਅਨੁਸਾਰ ਬਜਟ ਦੀ ਸਥਿਤੀ ਹੇਠ ਲਿਖੇ ਅਨੁਸਾਰ ਹੋਵੇਗੀ:-

ਮੁਢਲੀ ਬਾਕੀ	03.07
ਆਮਦਨ	196.67
ਕੁੱਲ ਆਮਦਨ	199.74
ਖਰਚ	198.35
ਅੰਤਿਮ ਬਾਕੀ	01.39

ਚਲਦਾ ਪੰਨਾ:-

INTERNAL AUDIT REPORT OF MUNICIPAL COUNCIL, SANOUR

Period 01/04/2015 to 31/03/2016
Place SANOUR
Audit Team JATINDER KUMAR, LAJPAT BHATIA
Supervision JATINDER KUMAR
Audit Scope Transaction Vouching, Internal Controls, TDS, VAT and Labour Cess

Audit Observations

1. TDS on Contractor Payments (Chopra Publications Private Limited) **Audit Observation** TDS on payment made to Chopra Publications Private Limited for Advertisement Expenses should be deducted @2% since total payment made during the year exceeds Rs.70,000. However TDS has not been deducted.
- System Weakness** Threshold limit should be checked time to time to ensure TDS provisions are attracted on any contractor or not.
- Suggested Improvements** TDS should be deducted on next payment to contractor and deposit the same with interest.
2. Income tax deducted but not deposited **Audit Observation** Income tax on various payments to contractors has been deducted but the same has not been deposited to Government account.
- System Weakness** Income tax is not deposited with government treasury on regular basis.
- Suggested Improvements** Income Tax deducted from contractors for the month should be deposited in the first week of next month.



CA Lajpat Bhatia
Mem No 534778

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|----|-----------------------------------|-------------------------------|---|
| 3. | VAT and Labour Cess Not Deposited | Audit Observation | VAT and labour cess from previous years has not been deposited with respective government agency. |
| | | System Weakness | VAT and Labour Cess has not been deposited on regular Basis. |
| | | Suggested Improvements | VAT and Labour Cess deducted from contractors for the month should be deposited within due date for deposit. |
| 4. | Fixed Assets | Audit Observation | Fixed Assets are recorded at Historical Cost less Depreciation. Depreciation is calculated as per Straight Line Method. |
| 5. | Accounting System Followed | Audit Observation | Balance Sheet and Income & Expenditure account and Schedules thereof for the period under consideration are prepared as per the instructions of National Municipal Accounting Manual, 2004. |
| 6. | Incomes/ Receipts | Audit Observation | All receipts are backed with Book G-8. All the receipts of the day are deposited with the bank on the same day.
If the day is a bank holiday, then the same amount is deposited on next working day. |
| 7. | Expenditures/ Payments | Audit Observations | All the payments are made through bank account supporting with serially numbered vouchers. No Payment is made in cash. All the vouchers are supported with Supporting Documents. |



CA Lajpat Bhatia
mem no 534778.

LAJPAT BHATIA & ASSOCIATES
CHARTERED ACCOUNTANTS

#73, FIRST FLOOR, GURUNANAK
COLONY, RAJPURA - 140401
PH. 98882-98486, 99885-26176

To,

Executive Officer
Municipal Council
Sanour

Reg: - Submission of Balance Sheet as on 31.03.2016 and Internal Audit Report for the year ending 2016.

Sir,

It is submitted that our firm is doing the work of double entry system in tally software in your office. The said work has been completed for the financial year 2015-16 as per information provided by your good self office.

To the best of our information and explanation made to us and as per data filled in Tally software on double entry system, we have prepared balance sheet along with income and expenditure for the financial year 2015-16 subject to reconciliation of heads (if any) and Internal Audit Report for the financial year 2015-16. A copy of the same is submitted for your consideration and reconciliation (if any). Bill for the said work is also enclosed along with this submission.

Kindly do acknowledge the receipt.

Thanking You

For Lajpat Bhatia & Associates,
Chartered Accountants



Authorized Signatory

PLACE: RAJPURA

DATE: 06/07/2016

MUNICIPAL COUNCIL SANOUR

BALANCE SHEET AS ON 31.03.2016

CODE NO	DESCRIPTION OF ITEMS	SCHEDULE NO	AMOUNTS(RS)
	<u>LIABILITIES</u>		
	Reserve & Surplus		
	Municipal Fund (General)	B-1	81569619.62
	Earmarked Funds	B-2	0.00
	Reserves	B-3	0.00
A	Total-Reserve & Surplus		81569619.62
	Grants, Contributions For Specific Purpose	B-4	0.00
	Loans		
	Secured Loans	B-5	0.00
	Unsecured Loans	B-6	0.00
B	Total Loans		0.00
	Current Liabilities & Provisions		
	Deposit Received	B-7	1754523.00
	Deposit Works	B-8	0.00
	Other Liabilities	B-9	4893309.00
	Provisions	B-10	1495.00
C	Total-Current Liabilities & Provisions		6649327.00
	TOTAL LIABILITIES(A+B+C)		88218946.62
	<u>ASSETS</u>		
	Fixed Assets		
	Gross Block	B-11	92533039.00
	Less: Accumulated Depreciation		20259371.00
	Net Block		72273668.00
	Capital Work-in-Progress		0.00
D	Total-Fixed Assets		72273668.00
	Investments		
	Investments-General Funds	B-12	0.00
	Investments Other Funds	B-13	0.00
E	Total-Investments		0.00

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Executive Officer,
Municipal Council, Sanour

	Current Assets, Loan And Advances		
	Stock in Hand	B-14	0.00
	Sundry Debtors	B-15	6994302.00
	Less: Accumulated Provisions Against Bad And Doubtful Receivables		0.00
	Prepaid Expenses	B-16	0.00
	Cash & Bank Balances	B-17	8470293.62
	Loans, Advances and Deposits	B-18	480683.00
	Less: Accumulated provisions Against Loans		0.00
F	Total-Current Assets, Loan & Advances		15945278.62
	Other Assets	B-19	0.00
	Miscellaneous expenditure(to the extent not written off)	B-20	0.00
G	Total-Other Assets		0.00
	TOTAL ASSETS(D+E+F+G)		88218946.62

See

FOR MUNICIPAL COUNCIL SANOUR

Date : 01.07.2016
Place : Rajpura

[Signature]
EXECUTIVE OFFICER,
Executive Officer,
Municipal Council, Sanour



*Internal Audited
Balance Sheet*

DEPRECIATION CHART OF MC SANOUR AS ON 31-03-16

<u>SR. PARTICULARS NO</u>	<u>OPENING BALANCE AS ON 01-4-15</u>	<u>ADDITIONS DURING THE YEAR AS ON 31-03-16</u>	<u>TOTAL ORIGINAL COST AS ON 31-03-16</u>	<u>RATE OF DEP.</u>	<u>UP TO 31-3-15</u>	<u>DEP. FOR 2015-16</u>	<u>TOTAL DEP UP TO 31-3-16 AS ON 31.03.16</u>	<u>W.D.V AS ON 31.03.16</u>
1 Land	65000000.00	0.00	65000000.00	0.00%	0.00	0.00	0.00	65000000.00
2 Buildings	14836091.00	0.00	14836091.00	2.25%	1301436.00	333812.00	2235248.00	12600843.00
Buildings Committee Haal	30000000.00	0.00	30000000.00	2.25%	4725000.00	675000.00	5400000.00	24600000.00
Infrastructure Assets								
3 Roads & Bridges	674632.00	195113.00	869745.00	18%	121434.00	156564.00	277998.00	591757.00
Roads & Bridges								
4 Sewerage & Drainage	14000000.00	0.00	14000000.00	3%	2940000.00	420000.00	3360000.00	10640000.00
Sewerage & Drainage								
5 Water Ways	0.00	0.00	0.00	3%	0.00	0.00	0.00	0.00
Tubewell Instalation								
Water Supply system	15000000.00	0.00	15000000.00	3%	3150000.00	450000.00	3600000.00	11400000.00
6 Public Lighting	5000000.00	0.00	5000000.00	6%	2100000.00	300000.00	2400000.00	2600000.00
Street Light								
Other Assets								
7 Plant & Machinery	3600.00	82450.00	86050.00	6%	216.00	5163.00	5379.00	80671.00
8 Computers	62835.00	0.00	62835.00	6%	19406.00	3770.00	23176.00	39659.00
9 Other Fixed Assets	0.00	0.00	0.00	18%	0.00	0.00	0.00	0.00
10 Furniture,Fixtures Fittings & Electrical Appliances	90045.00	27490.00	117535.00	6%	29284.00	7052.00	36336.00	81199.00
11 Parks	6000000.00	0.00	6000000.00	6%	2520000.00	360000.00	2880000.00	3120000.00
12 Sanitation Equipment	53783.00	0.00	53783.00	18%	29043.00	9681.00	38724.00	15059.00
13 Rehadi	7000.00	0.00	7000.00	18%	1260.00	1260.00	2520.00	4480.00
TOTAL	92227986.00	305053.00	92533039.00		17537079.00	2722292.00	20259371.00	72273668.00

See

[Signature]
Executive Officer,
Municipal Council, Sanour

MUNICIPAL COUNCIL SANOUR

Schedules attached with Balance Sheet as on 31.03.2016

SCHEDULE B-1

MUNICIPAL FUND GENERAL

	Opening Balance as on 01.04.2015	75091707.17
Add:	Additions during the year	7933051.00
		<u>83024758.17</u>
Less:	Deductions during the year	0.00
		<u>83024758.17</u>
Add:	Excess of Income over expenditure	-1455138.55
		<u>81569619.62</u>
	Closing Balance as on 31.03.2016	<u>81569619.62</u>

SCHEDULE B-2

SPECIAL FUNDS/SINKING FUNDS/AGENCY FUNDS

NIL

0.00

SCHEDULE B-3

RESERVES

NIL

0.00

SCHEDULE B-5

SECURED LOANS

Loans From Banks & Other Financial institution

0.00

0.00

SCHEDULE B-6

UNSECURED LOANS

Nil

0.00

SCHEDULE B-7

DEPOSITS RECEIVED

From Contractor	-Earnest Money	1134902.00	
	-Securities	619621.00	1754523.00
			<u>1754523.00</u>

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[Signature]
Executive Officer,
Municipal Council, Sanour

<u>SCHEDULE B-8</u>	<u>DEPOSITS WORKS</u>		NIL
			<u>0.00</u>
<u>SCHEDULE B-9</u>	<u>OTHER LIABILITES</u>		
<u>Creditors</u>	Contractor Bills Payable	<u>1137360.00</u>	1137360.00
<u>Other Liabilities</u>		<u>1700000.00</u>	1700000.00
<u>Employee Liabilities</u>	Salary Payable	553242.00	
	PF payable	128865.00	
	Legal Advisor Salary Payable	10000.00	
	Member Salary Payable	88500.00	
	Fixed Medical Allowance Payable	3000.00	
	Ram Kumar PF Not deposited	<u>32000.00</u>	815607.00
<u>Others</u>	G K Garg & Associates Payable	288360.00	
	Water Security	516400.00	
	Lajpat Bhatia & Associates Payable	192000.00	
	Daily Ashiana	726.00	
	Raju Chopra	<u>1576.00</u>	999062
<u>Government Dues Payable</u>	Contractor Income Tax	8770.00	
	Contractor Income Tax Not Deposited	31759.00	
	Contractor Vat Tax Not Deposited	129260.00	
	Labour Cess	1963.00	
	Labour Cess Not Deposited	<u>69528.00</u>	241280.00
			<u>4893309.00</u>
<u>SCHEDULE B-10</u>	<u>PROVISIONS</u>		
	Electrical Bills Payable		0.00
	Telephone Bill Payable		1495.00
			<u>1495.00</u>
<u>SCHEDULE B-12</u>	<u>INVESTMENTS-GENERAL FUND</u>		NIL
			<u>0.00</u>

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Executive Officer,
Municipal Council, Sannur

SCHEDULE B-13

INVESTMENTS-GENERAL OTHER FUND

NIL

0.00

SCHEDULE B-14

STOCK IN HAND

NIL

0.00

SCHEDULE B-15

SUNDRY DEBTORS

House Tax Arrear
Rent Arrear
Water Rate Arrear

105000.00
223331.00
6665971.00

6994302.00

SCHEDULE B-16

PREPAID EXPENSES

Insurance Vehicle

0.00

0.00

SCHEDULE B-17

CASH & BANK BALANCES

Cash

0.00

Balance With Bank-Municipal Fund

Co-op A/c 3325 1083.00
SBOP A/c 55138734222 7911776.00
SBOP A/c 65028393020 5040.00
Indusland Bank A/c 2505001 24677.27
OBC FDR 121620.00
HDFC A/C (50100011287307) 406097.35

8470293.62

8470293.62

See

Executive Officer,
Municipal Council, Sanganur

SCHEDULE B-18

LOANS, ADVANCES & DEPOSITS

Loan and Advances to
Employees

0.00

0.00

Advance to Suppliers &
Contractors

-Advance Paid to IOC

0.00

0.00

Municipal Council Sunam

Municipal Council Sunam

480683.00

480683.00

SCHEDULE B-19

OTHER ASSETS

NIL

0.00

SCHEDULE B-20

MISCELLANEOUS EXPENDITURE

NIL

0.00

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Executive Officer,
Municipal Council, Ranpur

MUNICIPAL COUNCIL SANOUR

INCOME & EXPENDITURE STATEMENT FOR
THE PERIOD FROM 01.04.2015 TO 31.03.2016

CODE NO	ITEM/HEAD OF ACCOUNTS	SCHEDULE NO	AMOUNTS(RS)
	<u>INCOME</u>		
	Tax Revenue	1-1	6173357.00
	Assigned Revenues & Compension	1-2	6225856.00
	Rental Income from Municipal Properties	1-3	70608.00
	Fees & User Charges	1-4	3982396.00
	Sales & Hire Charges	1-5	12000.00
	Revenue Grants, Contribution & Subsidies	1-6	0.00
	Income From Investment	1-7	0.00
	Interest Earned	1-8	102863.00
	Other Income	1-9	117630.00
A	Total-Income		16684710.00
	<u>EXPENDITURE</u>		
	Establishment Expenses	1-10	11384668.00
	Administrative Expenses	1-11	1033771.00
	Operations & Maintenance	1-12	2911615.00
	Interest & Finance Expenses	1-13	1091.05
	Programme Expenses	1-14	25706.00
	Revenue Grants, Contributions & Subsidies	1-15	0.00
	Provisions & Write Off	1-16	0.00
	Miscellaneous Expenses	1-17	60705.50
	Depreciation		2722292.00
B	Total-Expenditure		18139848.55
A-B	Gross Surplus of Income over expenditure before Prior Period items		-1455138.55
	Less: Prior Period Items(Net)	1-18	0.00
	Less: Transfer to Reserve Funds		0.00
	Net Balance being surplus carried over to Municipal Fund		-1455138.55

Date : 01.07.2016
Place : Rajpura

FOR MUNICIPAL COUNCIL SANOUR

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Chartered Accountant
हरजत कौशल सौरी (A)
 EXECUTIVE MEMBER
 No. 719412/1/22/2016

MC SANUR 2015-16



*Internal Audited
Income & Expenditure A/c*

