

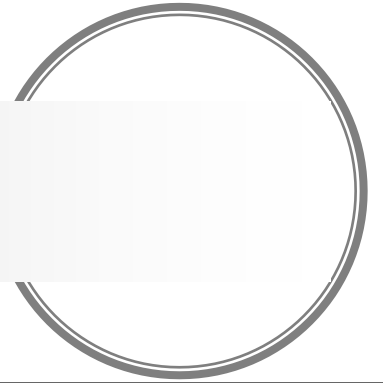
વડોદરા મહાનગરપાલિકા



Audit: VMC

ઓડિટ રિપોર્ટ

વર્ષ ૨૦૨૧-૨૨



ચીફ ઓડિટરશ્રીની કચેરી
મહાનગરપાલિકા
વડોદરા
તા.૨૨-૭-૨૨

AUDIT DEPARTMENT
AUDIT OUTWARD
NO. 535 DT. 22/7/22

પ્રતિ
મંત્રીશ્રી
મહાનગરપાલિકા
વડોદરા

વિષય : વર્ષ ૨૦૨૧-૨૨ નો તપાસણી અહેવાલ (Audit Report) શ્રી સ્થાયી સમિતિ સમક્ષ જાણ માટે રજૂ કરવા બાબત

મહાનગરપાલિકાની ઓડિટ શાખા દ્વારા વર્ષ ૨૦૨૧-૨૨ દરમ્યાન વોર્ડ તેમજ ખાતાઓની આવક તેમજ ખર્ચના બિલની તપાસણી કરવામાં આવેલી હતી. જેનો તપાસણી અહેવાલ (Audit Report) શ્રી સ્થાયી સમિતિ સમક્ષ જાણ માટે રજૂ કરવામાં આવે છે.

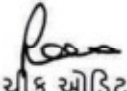
મહાનગરપાલિકામાં પ્રિ-ઓડિટ પદ્ધતિ અમલમાં હોઇ, વોર્ડ તેમજ ખાતાઓના તમામ ખર્ચના બિલ હિસાબી શાખા મારફતે ઓડિટ શાખામાં માન્યતા અર્થે રજૂ કરવામાં આવે છે. અહેવાલના વર્ષ દરમ્યાન કુલ ૪૩,૦૨૯ બિલ તપાસણી માટે આવેલ હતા. બિલ પ્રિ-ઓડિટ થયા બાદ ચૂકવણાં માટે હિસાબી શાખા તરફ રવાના કરવામાં આવે છે. બિલની તપાસણી દરમ્યાન જણાયેલી વિવિધ પ્રકારની કપાત, વહીવટી ક્ષતિ, અનિયમિતતા પ્રાથમિક તબક્કે જ ઓડિટ ખાતાને ધ્યાને આવે છે. હિસાબી શાખા દ્વારા ખર્ચના વાઉચર નિયમિત રીતે પોસ્ટ ઓડિટ (Concurrent Post Audit) માટે ઓડિટ શાખાએ અઠવાડિક રજૂ કરવામાં આવતા હોવાથી મહાનગરપાલિકાની નાણાકીય શિસ્ત જળવાઇ રહેલ છે.

મહાનગરપાલિકાના તમામ ખર્ચના બિલની પ્રિ-ઓડિટ પદ્ધતિથી તપાસણી કરવામાં આવતી હોઇ તેના પરીણામ સ્વરૂપે કુલ ₹ ૫,૩૭,૯૦,૯૫૨ ની કપાત કરી બિલ માન્ય કરવામાં આવેલ હતા.

મહાનગરપાલિકાના ખાતાઓ તેમજ વહીવટી વોર્ડ દ્વારા કરવામાં આવતા આકસ્મિક ખર્ચ અથવા માલસામાન ખરીદીના પ્રસંગે કમિશનરશ્રીની પૂર્વ મંજૂરી મેળવીને તસલમાત (Advance) લેવામાં આવે છે. મંજૂર કરવામાં આવેલી તસલમાત પૈકી કુલ ₹ ૭૮,૪૮,૨૧,૨૫૦ ની રકમનો જમાખર્ચ સંબંધિત ખાતાઓ તેમજ વોર્ડ તરફથી વર્ષના અંતે કરાવવામાં આવેલ નથી.

પ્રિ-ઓડિટમાં તપાસણી અર્થે રજૂ થયેલા ખર્ચના બિલ અંગે જરૂરી પૂર્તતા તેમજ સ્પષ્ટતા કરાવવામાં આવેલ છે તેમજ તે પૈકીના મહત્વના તેમજ નીતિ વિષયક વાંધાઓના ઓડિટ પેરા ઓડિટ અહેવાલમાં સમાવિષ્ટ કરેલ છે.

વર્ષ ૨૦૨૧-૨૨ નો વિગતવાર તપાસણી અહેવાલ (Audit Report) સામેલ છે. જે શ્રી સ્થાયી સમિતિ સમક્ષ જાણમાં લાવવા વિનંતી છે.


ચીફ ઓડિટર
મહાનગરપાલિકા
વડોદરા



વડોદરા મહાનગરપાલિકા

ઓડીટ શાખા

વડોદરા મહાનગરપાલિકાની સ્થાયી સમિતિ તા.૨૯-૦૭-૨૦૨૨ ના રોજ સાંજના ૦૪-૩૦ વાગે ડૉ.હિતેન્દ્રભાઈ પ્રભુદાસ પટેલના અધ્યક્ષપણા નીચે મળી તેના ઠરાવની નકલ

| વિગત | દરખાસ્ત તથા સુધારા | | મત આપવામાં આવ્યો તે | | ઠરાવ | | તેજ વિષય ઉપર થયેલા ઠરાવના અંક તથા તારીખ | | શેરો |
|--|--|------------------------------------|---------------------|------------|-----------------------|---------------------------|---|---------------------------|------|
| | નામ (૧) દરખાસ્ત કરનારનું (૨) અનુમોદન આપનાર | દરખાસ્ત કે સુધારો કરવામાં આવ્યો તે | તરફેણમાં | વિરુદ્ધમાં | અનુક્રમ અંક તથા તારીખ | મતલબ | છેવટનો પાછલો ઠરાવ | આગળનો હવે પછી ઠરાવ થાય તે | |
| વિષય નં.૧ વડોદરા મહાનગરપાલિકાની ઓડીટ શાખા દ્વારા વર્ષ ૨૦૨૧-૨૨ દરમ્યાન વોર્ડ તેમજ ખાતાઓના આવક તેમજ ખર્ચના બિલની તપાસણી અહેવાલ (Audit Report) ચીફ ઓડીટરશ્રી તરફથી આવેલ હોઈ તેને જાણમાં લેવા બાબત. | શ્રી સ્ને.મ.પટેલ શ્રી ર.મ.વાઘેલા | જાણમાં લીધું. | ૧૧ | - | ૧૮૧ ૨૯-૦૭-૨૦૨૨ | સ.મતે જાણમાં લીધું. | | | |

ખરી નકલ

Chintan Patel

ચુનાર. ૩૯ સેક્ટરી
વડોદરા મહાનગરપાલિકા
વડોદરા.

ઓડીટ ઓફીસ
આવક નં. ૧૩૦૩
દાખલ તા. ૩૦/૦૭/૨૨

વડોદરા મહાનગરપાલિકા

ઓડિટ શાખા

ઓડિટ રિપોર્ટ

વર્ષ ૨૦૨૧-૨૨

૫ | ૧૫

| ક્ર. નં. | વર્ણન | વિગત | નોંધ |
|----------|-----------------------------------|------|------|
| ૧ | PWD ઝાંખા | ૧૦૦% | ૧૦૦% |
| ૨ | ફાઇનલ ઝાંખા | ૧૦૦% | ૧૦૦% |
| ૩ | ડુપ્લિકેટ મુદ્દા (Advance) | ૧૦૦% | ૧૦૦% |
| ૪ | Concurrent Post Audit (CPA) ઝાંખા | ૧૦૦% | ૧૦૦% |
| ૫ | મુદ્દા ઝાંખા | ૧૦૦% | ૧૦૦% |
| ૬ | લોન્ડન ઝાંખા | ૧૦૦% | ૧૦૦% |
| ૭ | ફાઇનલ ઝાંખા | ૧૦૦% | ૧૦૦% |
| ૮ | ડુપ્લિકેટ ઝાંખા | ૧૦૦% | ૧૦૦% |
| ૯ | ઇન્ડિવિડ્યુઅલ ઝાંખા | ૧૦૦% | ૧૦૦% |

S e_i h(H | mC U)

| i sy hKo | z Wd | i yh hKo |
|--------------------------------|--|-------------|
| PWD ikp'z I yW | | |
| CE | Ĥr ouf'Wlo' t _'sy/hyi yxkpmE(Uoy r ymfl r p{ 'CE!CE,' << 'h(U yd | CE |
| ' | Ĥr ouf'Wlo' t _'sy/hyi yxkpmE(Uoy r ymfl r p{ '-,",,~' < 'h(U yd | CE |
| ' | Ĥr ouf'Wlo' t _'sy/hyi yxkpmE(Uoy r ymfl r p{ '-,",,~<< 'h(U yd | CE |
| " | j žo' _U pyhWu p'hyi yxkpmE(Uoy r ymfl r p{ "CE,•CE••' h(U yd | CE |
| " | i \ ' t _'sy/hyi yxkpmE(Uoy r ymfl r p{ 'CE,"",",<< 'h(U yd | CE |
| • <small>Audit: VMC</small> | i y{ žr`ysy/hyi yxkpmE(Uoy r ymfl r p{ ' < ,—<< 'h(U yd | CE |
| - | Pj ĥkp'vLu Wsy/hyj y hp'ikpmE(Uoy r ymfl r p{ 'CE,' •,"CE' h(U yd | ' |
| — | Pj ĥkp'vLu Wsy/hyi yxkpmE(Uoy r ymfl r p{ '-, < —,~<< 'h(U yd | ' |
| ~ | Pj ĥkp'vLu Wsy/hyi yxkpmE(Uoy r ymfl r p{ '•, •,~,"<< 'h(U yd | ' |
| CE | Ĥr ouf'Wlo' t _'sy/hyi yxkpmE(Uoy r ymfl r p{ 'CE' CE—< 'h(U yd | ' |
| CEE | i y{ žr`ysy/hyi yxkpmE(Uoy r ymfl r p{ '—< ",~<< 'h(U yd | ' |
| fÊhy'ikp'z I yW | | |
| CE | u p{a i r f_ n h) n f_ 'sy/hy; kpmE(Uo p' "CE,<" ,~CE' h(U yd | ' |
| CE | \ huFU r I yWhy; kpmE(Uo p' "CE~, ' CE' h(U yd' | ' |
| CE | f{sy/hy; kpmE(Uo p' "CE •, " ~ ~ 'h(U yd' | ' |
| CE | hWb' yeznUs c'uznd'hy; kpmE(Uo p' "" ,"—,"' < 'h(U yd | ' |

| i fy hKo | z Wd | i yh' hKo |
|---|---|-----------|
| CE | hWb' yetUs c'uzndhy; kpmE(Ub) "CE' <, <<, <<< h{U yd | ' |
| CE | Hahsnh'HhdyUp(Uuf ysy/hy;kpmE(Ub) "CE,'-','-' h{U yd | ' |
| CE- | up(a'r f_ n) m_ 'sy/hy;kpmE(Ub) "~ ,_ , < ' < h{U yd | " |
| CE | t f 'a! r u' sy/hy;kpmE(Ub) "' , - , ' ' ' h{U yd | " |
| ' < | tu(a! t _ 'sy/hy;kpmE(Ub) "CEE - - - h{U yd | " |
| dupm\ mVZ (Advance) | | |
| ' CE | r t xofonyh'myn Ub'dfn' r p' Ub'dupm\ (Advance) kkd | " |
| Concurrent Post Audit (CPA) z l yW | | |
| ' ' | Bank Book S e_ 'deyLedger Scrutiny' VHTei tx | " |
| ' ' | d' d' _y p Fixed Deposit i o' enp' ny' Uyh{kkd | • |
| \ mjd yuc{ z l yW | | |
| ' " | S IPj lu! U p h y r y t U l y a d e y H n' Z y h { k y l ' r p y d k y d | • |
| ' "' | m k y p _ b { U t h { U h _ y o ' h { r y t U i a y h j ' r p y d k y d | - |
| mE m z l yW | | |
| ' • | S e_ 'sy/hy;mE m (_ y f l h { r d n h' a e z d h { z W d | ~ |
| L o] h' S e_ z l yW | | |
| ' - | r t x' 'P h{noWsy/hy; y hp 'kpmE(Ub) r y m f r p { ' , ' " , " CE' h{U yd | CE |
| ' - | r t x' " u h f o " s y / h y U h z y h { v ' d e y u { U o ' h { r p y d k y d | CE |
| ' ~ | r t x' " u h f o " s y / h y U h z y h { k { h i V p " o ' h { ' ' , ' " , ' " " < ' h { r p y d | CE |
| ' < | r t x' " u h f o " s y / h y U h z y h { k { h i V p " o ' h { r p y d U r y k y d | CE |
| f i c] h' S e_ z l yW | | |
| ' CE | r t x' " h y U h z y h y p U o' d j y d' d' f n' i e r v h' l e y h { d m i r p y d k y d | CE |
| d' x] h' S e_ z l yW | | |
| ' ' | r y t U J o h { h y c y l n ' m y k y r g d { v t y e { { e y n { u z n d ' h { n f p " n g r r y k y d | CE |
| ' ' | L1 h j k f p f L2 J o f y o' i y u f e { U b y p' U m W b " k y d | CE |

i 0s _h{H |mUy

| i 0s _ hKo | z Vd | i y'hKo |
|---------------|------------------------------------|---------|
| CE | jkph{ p`uFnyh{myd{ | CE |
| ' | p`U ydh{myd{ | CE |
| ' | tr] hp{myn`Up jkph{myd{ | CE |
| " | mvr h{U ydh{myd{ | CE |
| " | PUrt e{r um'kyf`o`)enp jkph{myd{ | '' |
| • | \mydi yuc{z l yWh{myd{ | ' _ |
| - | dupmd` \myVZh{myd{` | ' _ |
| — | Cuyk{sy/hyp}o`di yuc{h{myd{ | '' |

Audit: VMC

f f f

Xp^yh

pWpK a^dhUŽ FN^ s ^N bhEh\h5Tj BDK^ND>8DybzWShzy}-zy
Ó } {x zy €} \5)Ž \hN)IT]p_ dU^ †BWBjh5 Dh\Fj^ŽWj Sh^ŽE ZhUWj Sh
8Dh^ D D^ eš9Óyx y~ zxxWj DXhS D^Ž \h>] D^ah\h5 8ap_ Jp
B^PN ah5Vzh) B/15 €~zy

Xp^zh

pWpK a^dhUŽ FN^ s ^N bhEh\h5Tj W5UN95 XhN%89>Zy Shy • ~zy
Ó}z • { •xx \5)Ž \hN)IT]p_ dU^ †Z_ WExcess\$ Saving X D D^ShkaDh^Wj
Ó• }| • {x- Wj DXhS D^Ž \h>] D^ah\h5 8ap_ Jp
B^PN ah5Vjh) B/15 -zy

Xp^h

pWpK a^dhUŽ FN^ s ^N bhEh\h5Tj W5UN95 XhN%89>Zy Shy • ~zy
Óy x{ { | } • } \5)Ž \hN)IT]p_ dU^ †Z_ WExcess\$ Saving X D D^ShkaDh^Wj
STMB \h5 8Dh^Wj) Ž k Ó• ~| •xx Wj DXhS D^Ž \h>] D^ah\h5 8ap_ Jp
B^PN ah5Vhy) B/15 x•-zy

Xp^h

Y k^Žœ"ND œ_hiW„F dp_\h5Tj iđáN_]h9apN †P5N Yh9W_ †Z_
89-y•}} Shz~{-zy Ó€• { } |•€ \5)Ž \hN)IT]p_ dU^ †Z_ WExcess\$ Saving
X D D^ShkaDh^Wj STh h9d ap^Ž?bVWjÓyz ~y x~~Wj DXhS D^Ž \h>
D^ah\h5 8ap_ Jp
B^PN ah5Vh) B/15 { €zy

Xp^h

† K s ^N bhEh\h5Tj ibah_] 9> h s P5 XhN%89>Zy Shy • ~zy
Ó}} y• ~xx \5)Ž \hN)IT]p_ dU^ †BWBjh5 8Dh^WjS Th V5)D^ XhN% ^
D^Sh kaDh^ D^eš9Óyz }} { |xx Wj DXhS D^Ž \h>] D^ah\h5 8ap_ Jp
B^PN ah5Vh) zV5z • •-zy

Xp^h

XhRjka Oh bhEh\h5Tj D^S XUV ^hKD_ †Z£Pd½ 9> h"ü^i^ Ph5apNN%_†
89-€€ Shyyxzy Ó} x{ }€ ~xx \5)Ž \hN)IT]p_ dU^ †BWBjh5 NDhah^
FRS^Ž\h5D^ eš9Ózx €€ xxxWj DXhS D^Ž \h>] D^ah\h5 8ap_ Jp
B^PN ah5Vh) •V5z ~yxzy

Xp^h

?YsZP_ eh;id„F bFh\h5 D`"üDbW5Yh9W_ †829-y€}• Shx{-zy
Óy y• z• }€}\5)Ž \hN)IT]p_dU^ †Z_Ijh5a^Nh9\ U5PWÓy\Da~ }y~ Wj
DXhS D^Ž \h>] D^ah\h5 8ap_ Jp

B^PN ah5Vh-zVSh-€yzy

Xp^h

?YsZP_ eh;id„F bhEh\h5Tj B_ap5_XbN^B057•z Sh-€zy Óy |€ }~ €xx
\5)Ž \hN)IT]p_ dU^ †B\W5 FRS^Ž Wp Dh^BpDh4 D^es]Ó• x€ •xx
Wj DXhS D^Ž \h>] D^ah\h5 8ap_ Jp

B^PN ah5Vh-VShy}yyzy

Xp^h

?YsZP_ eh;id„F bhEh\h5Tj IpSW ¥]hd ?PXhNúšd†Zdy5• Sh-€zzy
Ó•{•z•xx \5)Ž \hN)IT]p_ dU^ †Z_\h5 Xp\h5N8XpP>NDhah^Ž8DhSh a4
D^_eš9Ó~ ~• |xx Wj DXhS D^Ž \h>] D^ah\h5 8ap_ Jp

B^PN ah5Vh-zVShy{-yzzy

Xp^yhx

pWpK a^dhUŽ FN^ s^N bhEh\h5Tj ^hKD_hPpPd1250Xh^Núš9†Z_
yx~ySh(x-yxzy Óz zy z~ €xx\5)Ž \hN)IT]p_ dU^ †Z_\h5ExcessSaving
X D D^Shk84Dh^Wj Spetenton Money \`Ž k Óyy •y €|x Wj DXhS D^Ž \h>]
D^ah\h5 8ap_ Jp

B^PN ah5Vh-zVShy{-yzzy

Xp^yly

XhRjkaOh bhEh\h5TjD^S^XUV ^hKD_ †Z£Pd½ 9> h"ü^I^ Ph5aXNN†_†
89-y|}y Sh-žzz Ó} €y xy •xx\5)Ž \hN)IT]p_ dU^ †Z_BWjh5 ?D"üh
89N\Wj FRS^Ž\h5sa hWh Dh8Dh4 x} •xx Wj DXhS D^Ž \h>] D^ah\h5
Jp

B^PN ah5Vh-zVShy{-zz

URphUŽ †Z_ ia[hF

Xp^ylyz

ds_jP ap"N \pWpK\p>N bhEh h^h ; ^ LskW sW hF hZ±ShDh5^PW^Vj Dh
dœ^V^zy 5k "a•JSh DWX5^†ZÓ•y,•|,~z}- B^PN 8aD WJ-5y}~| zxyxzy

Tj ^)T]p_ \h5 Dh\Fj^Ž WhW\$S\$ShWjzy Wh ^sR 16 T]p_ #Z9\h5 8Dh^
a4k^D\Óyxx},•yx- Wj DXhS D^Ž ħhJp D^
B^PN ah5Vh W5-zyxzy

Xp^yh

KWd5XD½ ia[hF h^h Y^hdEhWh W D S S 15 5hZ_oy,•Wx P B^PN 8aD
W5-yd,•x z}y-zzTj ^)T]p_ W D a'Rj O^ha\h Ubh½ap_ j "Thjj d(i)S O^
Sh-y yzx Tj \5) T]h KZ †Z_ Wj ^D\ D^Sh 9\$^Uh^ Wk8 DhZ_ D^5 Da4
Ó y••,{y~- Wj DXhS D^Ž ħhJp D^
B^PN ah5Vh W5-z-zz{ y•

Xp^yh

' 5NRj bhEh h^h 8lh^d5^eSh 75N B hWž 57 Wp\p ia^P]sôh56 žV Wj^ D5\5j^
†Z_Óyx•zy|€- B^PN 8aD W5•y? }{-zz Wh ^sKl T]p_ W P N h5 9\$^Uh^
[ha Nd dhTpWh 8Xp_ kZ 9a 8pDh Óy,~τ}••- Wj DXhS D^Ž †Z_ \hp] D^
B^PN ah5Vh W5{-z-zx {y

Xp^yh

^edhZj bhEh h^h WF^ hTi\D ibëR di95W Wj N h`h h±^NÄF œ_hWWj
D^ahk5•y,€yxxx- 55 †Z_ B^PN 8aD yW5 yd}z-zz Tj ^)T]p_ &1X^58
Dh\Fj^Ž D^haahÓ7F,•,}zx- Sd_\hSTjD'ap_ ,eS9Wj †Z_\h5Tj DXhS D
8ap_j Jp
B^PN ah5Vh W5{-z-zz

Xp^yh

^edhZj bhEh h^h WF^ hTi\D ibëR diliS Wj bhNOC\p5až h]T]p pYBNŽ2/5j
Óz,x},}€y~|- 55 †Z_ B^PN 8aD yW5• {x{-zz Tj ^)T]p_ Xk85 Dh\Fj^Ž °hN
7Fh;Óy,•x,xxxxx- Sd_\hSTjD'ap_ ,eS9Wj †Z_\h5Tj DXhS D^ah\h5 8ap_j
B^PN ah5Vh W5{-z-zz/ {y

Xp^yh

7ŠŠWb\W 7Wp Sh—D(VFES) dp^ahBR W€KE arN^ h;L^ ajT Ip°D W Wj
E^ŽUŽ 5U \sNd½ ZsPŽ #Z2Rq|45|~ - B^PN 8aD 8V05•}y Shzyxzy
Tj ^)T]p_ \h5 †Z_RV½ F R6^Ž D^ShP S T M hNiW]\ šjhWpk8 D S h a D \
Óy|,•|,{•} - Wj DXhS D^Ž ħhJp D^
B^PN ah5Vh W5yzyz€y y

Xp^y^f€

ds†_P ap" N \pWpK\p>N bhEh h^h Xi \ kLPSW 7aW\$ h B\XW PXS N,Wh
D_p^bWWj Dh\Fj BŽ \hNJS h D\$XW WhB^Ns Zzy 7Wp WapzyZ Wh†Z_
Ó••,|{,~x-- 7Wp~{yz•xz- B^PN 8aD Wf5zx• Shyx y-zz SThZjzzyx
Shyx y-zz Tj ^kT]p_ eSh Z p †Z_\yx5Wshs P*PW/5 Dh\Fj^Ž Wh \hRX \h5 U
:KZWj XpW£NŽWj FRS^Ž D-zshWhB†Zs \h5 KjX pW £NŽ~•,|€x- 7Wp
Wap-zzy Wh †Z_\h5KjX pW £NŽ}x - Wj DXhS D^Ž \hJp D^
B^PN ah5Vh W5-y-zz€ yy

Xp^y^h

EapL PŽ a^d½ bhEh h^h MLDNW h b^h Wp 5)TP W D&M Wh \$6 D>"ü^bWW h †Z_
Ó yyyx}{z - 7Wp~{xzx- B^PN 8aD W\$yy? Shzxy-zz 7Wp-?yy~
Shy•y-zz Tj ^kT]p_ eSh kDhFFj^Ž W\$ \h5 j "Th]j di\iS Gzhk ÔD
Shy€•zy Tj aVh^s \h5T]p_ e\$4k:kS \h9 EMD, { SD, } PBG Wj DXhS Z p
†Z_\h5Tj kT]p_{•,|,€|x- 7Wp~{y,€y|€{- Wj D^Ž \h9] Jp^
B^PN ah5Vh W5-y-zz• z•

Xp^z^h

;kdj PŽ s ^N bhEWZdp^hh Wh d5lh_W 7Wp° BW [Na r j SThNdZ Nzy 55
K] ÔZp dpWp N\$ Ž Zó,N½• - B^PN 8aD W5||ZjSh-z-zz Tj ^kT]p_ 51
\h5 _h[hT~BWp D_ahWj :Dh\FjWž \hN5 WEN½ DaahWs WaekSDh^ D^
Óy,yy•€-- Wj DXhS D^Ž †Z_ \h9] Jp^
B^PN ah5Vh W5-z-zz• y•

Sd_\hS K\hEI½ ^^XsN½

Xp^z^y

\ehWF^Xh†_Dh eU ia" Sh^97i5W aDŠ½ \D5B sFs U^]hW D^ahVX[P SAR jW Dh
D^7>] aeŽaNŽ Dh\s STh°E;KžUžX\hNDi\bW^ jWž \5)aj —a D^SR h \hN
EhShiVDh^ŽWh Wh\p es (Advanced) Sdp ahSh5 8ap Jp 8ah d5KsFs\h5 Eh
T]p_ Sd_\hS B^PN bhEh\h5T]j D^Ž^8Xah\h5 8ap Jp —]hVZ½ UT SpTah
SpWh Yh9W_ ^edhZsWh, K\SEIEZSh †Z^YSp B^PN bhEh?Tj \h>] D^ha
^edhZj bhEh?TD^a)\h5 Revenue Advance 2021-22 : KZ Sd_\hSW h ^edhZW
WhRh ŠŽTŠKŠh s^;kSd_\hSWj -Shzxyzy Wh ^sK ZhDž}iD{|Dx,y€{- eSj
7eâh_ aα½zy-zz U^]hW Sd_\hSWj ^Ó{|,~}z€|~-- \h>] D^ah\h5 8ap_ eS
ac½xzy-zz EkjWjk"\5) T]p_Ó•x•€•€~|•/- Sd_\hS XqDŽ EhShB Sp\K asP

T]p_ K\hEÓyz}x,}•,{•• - eSs B^PN SXhdRjWb ac½kÓÓ€|€zyz}x -
Wj Sd_\hSWj ^D\Ws K\hEI½ D^haah\h5•8ap_hVEtjShB Wj Z Debit d_D
Balance Wp Z Credit Balance Ubh½ ap_Wj pEhS^Ž D^Ž °^p alh Zh N hEhWp j \$Rp D^

;X^s^S ZhZS KsSh5 aÓ½V|€zÓ Spx - Wh Sd_\hS K\hEI½Wh ^e
dZ5iVS EhSh asP D^ W Tj Sp GRj K F5[j^ ZhZS d p_ Di\bW^ j X^ŽX Ó
yz zxx{x|, Shy|-€zxx{: KZ Sd_\hS K\hEI½Wh ^e{khZs WpWah KRhap_ Jp
Sp\ JSh 5 h7_e ac½zy-zz U^ W|€ N_h EhShBWh Sd_\hS K\hEI½(Ratio)
0%(Ck) KRh9 8ap_SJp"K •{ EhShBWh Sd_\hS K\hEI½(Ratio) Y^Sy{ •|
KRh: 8ap_ Sp) U h K h EhShB h^h Sd_\hS K\hEI½ D%hSa h ^Ó E p h3h
8ap_j Jp
Sd_\hS ÓFpWj iaFSs•Xl h5 bl\$N h½ ap_ Jp

: Concurrent Post Audit a [If

Xp^zh

aPsU^h \ehWF^Xh†_Dh\h5 S\hE DDah WBh P NZ_bh Eh?BTjPN Tjh ZhU K
D^ahWj WjiS 7_\h5 Jp ^edTzly Accounting SystemTj 8aDEI½Wh ^edhZsV
iW[haRj D^ah\h5 8apx d pzzd½]hW ^edhZj bhEh 3h^h iW[haah\h5 8a
YpWB Bank Account 5 Tally Bank Bookd h Concurrent Post Audit (CPA D^ah\h5 8apac½p
U^]hCPAia[hF 3hzh ZhaW 7Oah^PD ^ŽXsN½ j "Thj]D d a h Sh d (8ap)_h J
ac½ U^ Concurrent Post Audit Wj Dh\Fj^Ž U^]hW KRh9 8ap_ B^PN ah5VhB
p†ES\ S S Sh D^haah\h5 8ap Jp LsW_ Dip^ŽB h B h P Z p D h Ž D > d J p
^)ID^ah\h5 8ap Jp ed h Ž† bh EBANK Account Wj iWji\ S ReconciliationWj Dh\Fj^Ž
D^Ž B^PN b Verification \hN^)ID^ah\h5 8ap_ Wd h WF^Xh†_DhWj WhRhDŽ
§NŽ? GRj K F5[j^ ZhZSy Jp Non Operative Zp>D EhSh Z5V °De ah Zh N hEhW
B^PN \$aD W5Z^ Shy|-z-zxzzTj KRhap_ Jp

B^PN ac½ U^]hW 5 5 ledgers Scrutiny(EhShBWj SXhdRj D^ah\h5 8ap
Scrutiny U^]hW KRh9 8ap_ B^PN ah5VhB ^ S½Shj D h E h W j W k :sTj
KRhap_ ^ep hZj bhEh V h h —ED XF_h5 _9 SpWs KahZ D^ah\h5 8ap_ W

| Yp \$ Wh\ | B^PN \$DWZ^ Sh^ŽE |
|------------------------|-------------------|
| ADVANCE FUND | ~€y-yxzxzy |
| REVENUE CAPITAL BUDGET | y{xz zxy z xzy |
| JNNURM GRANT FUND | y{z€z -yzzxzy |
| DEPOSIT FUND | y}x• {y-y-zxzz |
| GRANT FUND | y~ xy€z-zxzz |
| MAIN FUND | y•• y} {-zxzz |

Ledger Scrutiny ÓFpWh iaFSah^ ah5VhE B\K5^UbbhN½ ap_ Jp

Xp^zh

^edhZj bhEh h^h Zhp>DVh5h Meh 5WZhpR HD5 YŽ^" P(FRŽD Deposit) \h5 d\]h°5 S^
;k Di\bW^ jWj Ž5)p`ajWp ^sDhR D^ahh W5 &apŽ JKS Y8 ajFixed Deposit
aNhaah\h5 8aSj es] Jp

FS ac±k h-9xzyU^]hW ^edhZj bhEh h^h Wfj Zp?DÓh5 ^D^sP
N_jFixed Deposits - Pre Mature (: kS @± aNhap_ Jp @PAZ HBZ \$N U^]hW š]hW
8aSh ^edhZj bhEhWp B)Pj \$hWz zTj :kS @± aNhaah\h5 Fixed Deposit
;X^ Ds9 ¥]KKS dhW T]p_ Dp DTh 7lhWD Fixed Deposit :kS @± aNhaah ÔFp
D9 X^Š"TSj ;[j T]Spj KRNhaah X _Ep_ Jp Ws 7 hiX KahZ T]p_ WTj
: kS @± aNhaah Fixed Deposit X^ T]p_ ¥]KKS dhW D9 X^Š"TSjWp Dh^Rp
SpWj S_ "Xb~ SXhd D^aj K.^Ž Jp

: K\hSXhdRj ia:[hF

Xp^zh

Vj Zs Zp sia>bj]_kWidX_ DSW^ ?~N•|• 7>a]p \ehWF^Xh±_Dh e
ÔU^ ^"ShB Zh5VahWj Sp\K iW[haahWj Y^AK°Uph WfUXh±_DB WXj^ AaDh
^o]hWh [hF .Xp aPsU^h \ehWF^Xh±_BDhYzsj NÔP^ôh;>FN Ž±_NŽ WpNa
"ThXah 9•JSj D5XWjBWp ^"ShBWh EsUDh° D^ah WjF K.†Žj hSEs Dh\
^"ShB \ehWF^Xh±_WDhSqPh^ D^ah WjF h^ôFpWs EI½ d^[^ D^ah 8 D5XW
^Ž"NW Ih aEahWs°SfTh ahic•D [ph5p dU^ ZhZŠpiaDhd 7Wp e
iW\h½R ia[hF Fh5Vj-WfzWz VSh Q^ha Wš}W X[€-\ 7>a]p U^ iW]S D^Ž
?DEkSh \$`aah\h5 8ap_Wj p7_ah^Ž "Thjj di\iS :Ozn)aSôD -zxy{Sp\K
dh\h>] d[h O^ha}€ôShy-€zxy{Tj T]p_ KZ B ?Y djZ_DWh5Eah ZhZS
aWNh9\ ^Ž WsWh ahic•D [hWpdjI kŽNŽ PŽXsLj Qpaha5h\h5 8ap_ aF
\ehWF^Xh±_Dh e"SDWj asP½ Dip ZŽBWh5E ShWj 8jXpŽ Wš}dWpxy
EkjWj Yh9_ IDhdS°Wj pB Z Wj 7iW]i\SSh KRh9 8ap_ Jp
(1) D5XWj UŽO ac½ \hRW hI Wš}S h W :^%"N^ 7 SW iW[haah\h5 8ap_
^%"N^ Wž NsW Ih , djô s^ŽNŽ P,Ž XsLj N d [hPh [^Xh9 T]h WjPih Wš}S U^
DZ_Wj _5Zh9 Sp\K Dh\Fj^ŽWh "T`Wj iaFSW XšN ^ŽSp Ubh½ap_
(2) ^%"N^\h5 WKZ WjS\h\ Dh\Wj^ Ž Wj Yh9_ B^PNI D^ah h5 8ap_ TW Tj
ahic•D [hPh ^%"N^\h5 °P Ž ph SP W D E h S ^Ž W Tj b D
(3) Dh\Wj Wž Wj Yh9_ Wj IDhdRj D^Sh Wž Pih W h d U^ Wž e W\h½R ia[hF W
O^ha Sp\K d\ô d[h W D^5)X^Š"TSj :KZ 8Dh^ah\h5 8ap_ WTj
(4) aEkhSWj Dh]½aheŽ GRh _h5Zh dW Tj\ S j Ž SpW T Ž \h> FAXI MOICE
9";kD^ah\h5 8ap_ Jp

(5) asP½ Dip^ŽB\h5 9KWpařžkbhEh 7Wp d5D_WWs 7[ha WRhD BapJp
aEkhs ^% "N^ 7 SW T]p_ KRhSh WTj

B ?Y dj ZD XpN\h K\h asP½\h 5Ůj•, "zz}, |}• - Wj aEhS U5PWj]
¥]hK d^eS D^ahWjSpaK S\h\ asP½ Dip^ŽW\h 5ŮB^ŮY;d PŮž†_NŽWh ahi
[hPh aE SW h ^D" dK^Ž žE S D^ah Sp\h S E% "N^ 7 SW D^ah ŌFpWj D
D^ahXh Jp

Xp^h

aPsU^h \ehWF^Xh†_Dh\h5 d\hia§N ila^ Schia^hd5 šaita9P d pE5XWjB h^h
N_jDsWjDW Nha^ ;[h D^ah\h 8ap\sh 9dNUjDsWjDW Nha^ ;X^ 9>"Ns_pb
lh% d Sp\K ahic•D X^ahWS\h YK ahES d^Dh^Ž iaDhd 7Wž ēW\h½R
ia[h,F Fh5VjWF^Why Szhxy€ O^ha ò\h5D|}W€}]z•-\ Tj "X§N iWiS GPah\
8ap_j Wj 7_ah^Ža PhNU^h \ehWF^Xh†_DhWj K\jW i_DS Ds\ib•]_ b
ŌD z zxx•yx Shz|-yyzxx•D^ah\h 8ap ŌSF½S iaiaV asP½ Dip^ŽWpWahS P½
ia"Sh^\h5 ;[h D^ah\h 8apN_jDsWjDW Nha^ ;X^ 9>"Ns_pbW lh% d Sp
X^ahWh Yž aEaj ?K D^ahKSp\K Wh]Z Dh]½Xh^ SpWakSp^\h5 D^ah\h
8ap_h \sZh9N_jDsWjDW NhaK†_N Ølh9 deWj EhSkž^ B/BžO^h) akp@

\$K^hS d^Dh^Ž iaDhd 7Wž ēW\h½R ia[hF Fh5VjWjFyz Wx Sh
O^ha ò\h5D|}W€}]z•-\ : KZ ahic•D X^ahWh^ Yžh S^Wž Ølh9Wh iS \jN^
Ōyxxx- aEkhs D^aj B BRhap_ Sp\Kch^yx aVh^s D^KžVp hSp•D X^ahWh
Wj aEhS D^aj Kdh^h>] d[h? K 5D^ X^ib§N\h Nha^ ŌžOxx- aEkhs
D^aj ?B Kap_ Jp 8\ ahic•D X^ahWS d5Ůpa± d5^UŠVSh aS± Jp

aPsU^h \ehWF^Xh†_Dh- {e" |SDWjU†eR½Ls WWp ays P½• 6a½ LsW
Dip^Ž\h \sZh9N_jDsWjDW Nha^ ahic•D X^ahWhWYžW[haRj D^ah\h,5 8ap
K K F5[j^ ZhZS Jp

aPsU^h \ehWF^Xh†_Dh- e 7SDpW p aB P½ Ž\h5 \sZh9N_jDsWjDW Nha^
9>"Ns_pbW lh% d Sp\K ahic•D X^ahWhRjYž^ SaD WjSpK ZWj 7iWji\SSh
KRh9 8ap_ Jp

(1) \sZh9N_jDsWjDW Nha^ ahic•D ahWž aD^% "N^ WY[haRj] d^ D^ah\h5
8aj WTj

(2) \sZh9N_jDsWjDW Nha^ ahic•D X^ahW\h 5Ůž Vsjh^Ž EjD]s^Ž Ržs,† [hc½ Wrah>d
[hPh Ws9£_p W/TSp\K h @ac½ Wj\h R hapW TjiW] SW :W h ahEkhs^% "N^
7 SWD^ WTj

(3) aEkhsWdh]½ aRežh 5žh]Tj T]p_W TjiW]i\ S Ž Spž\h WpS TAX INVOICE 9";k
D^ah BhaSp_WTj

(4) N_jDsWjDW Nha^ ahic•D X^ahWj IDhdRj KžWj\h 9^)K D^ WTj

(5) (N Ž Ž Zh5V D h h F y b h E h K W p h Ž h W p a ; k h E h ^ d 5 D _ W s [h a K R h :
 8 a p j p
 B ^ P N I D h d R j U ^] h W a s P S T h W S Z j ^ \ ` Ž k " Ó y , ~ x ~ z | ~ x - W j a k h S
 D ^ a h X h J p

\ s Z h 9 N j D s W j D W N h W h R h D Ž ½ x z x z y E k j Z h D Ž ^ D h d R j W j i a F S

| L s W | as P ½ W 5 | ^ Ž \ h ^ d ½ |
|---------|------------|---|
| ; ^ | as-P ½ | ^ D s P ½ I D h d R j k D T ± W ^ T j |
| ; ^ | as-P ½ | ^ D s P ½ I D h d R j k D T ± W ^ T j |
| U † ë R | as-R ½ | ^ D s P ½ W j i W [h a R j D ^ a h \ h 5 8 a p _ V |
| U † ë R | as-R ½ | ^ D s P ½ W j i W [h a R j D ^ a h \ h 5 8 a p _ V |
| U † ë R | as-R ½ | ^ D s P ½ W j i W [h a R j D ^ a h \ h 5 8 a p _ V |
| 6 a ½ | as-R ½ | ^ D s P ½ W j i W [h a R j D ^ a h \ h 5 8 a p _ V |
| 6 a ½ | as-R ½ | ^ D s P ½ W j i W [h a R j D ^ a h \ h 5 8 a p _ V |
| 6 a ½ | as-R ½ | ^ D s P ½ W j i W [h a R j D ^ a h \ h 5 8 a p _ V |
| X i \ | as-R ½ | ^ D s P ½ I D h d R j k D T ± W ^ T j |
| X i \ | as-R ½ | ^ D s P ½ I D h d R j k D T ± W ^ T j |

Audit MIC ; X ^ s D S as P ½ D i p ^ Ž B h ^ h a h i c • D X ^ a h W h P N % 7 N A D ^ S N W D y Ž

\eD\ ia[hF

Xp^zh

B^PN bhEh\h5T\p)_k-"yy} KŠ]hXqDž KŠ]hEh_j Jp Wh Dh^Rp B^PN b
 D^ah\h5 8aSj \ehWF^Xh†_DhWh 8aD Sp\K EI½ ÔFpWh ¥]aeH^sWj
 iaX^ŽS 7d^°_XpP "Ns^ B^PN ia[hF h^h \h_dh\hWWh Physical Verification
 Sp\K \h_dh\hWWh ^edhZ (Mejnas Book Verification)T9 bD WTj \ehWF^Xh†_Dh
 aeŽaNŽ asP\K Sp\K EhShBWj iaiaV 8aDsWh ^edhZsWj° Sp\K hDhSj DeŽaS
 "NhY ;X_žV Jp \ehWF^Xh†_DhWj 8iT•D Sp\K aeŽaŠ DiŠŽ bDhRj
 7eah_Wh ac½ U^]hW Eh_j KŠ]hB ÔFpWj \h^eSj Sp\K]hLeŽWj \h
 ia[hFWp _p†ES \$R D^ah\h5 &epŽDš KdŠhF B^PN bhEhWj Eh_j KŠ
 [^h] Sp 7—]5S K.^Ž Jp
 B^PN X h5D~WShyx}-zz

B^PN bhEhWhWjei" TiS -zxkz½

Audit, VMC

| 75 k W5Z | KŠ]h5 Wh\ | "k KŠ] [^h]p KŠ | Eh_j KŠ |
|-------------|---------------|-------------------|---------|
| y | ljY B^PN^ | y | - |
| z | djWj B^PN^ | } | { |
| { | B^PN^ | • | |
| | 8dj B^PN^ | • | |
| } |)Wj B^PN^ | { | y€ |
| ~ | "NsD ap^ŽYh]^ | { | z |
| • |)Wj ^_hD½ | • | y{ |
| € | eah_Uh^ | y | y |
| • | K\hUh^ | y | - |
| yx | idXh9 | • | { |
| | "k d5% | yy} | € |
| | | | ~• |

; ^ LsW B^PN ia[hF

Xp^zh

Dh]½Xh_D 9KWp?>%WP]½ÄF ia[hF\h5Tj ^IWh ‡Z£PÄF Ds>ühDN^V
?-€z•Shyx{-zzTjÓ|,•x,•€~- SThYh9W_ ‡Z_ B^PN 8aD€WShy?{-zzTj
Ó|,{|,}z~- Wh SXhdRj 7TD_ ^)SXhdRj U^]hW ?h5ZJUbh½ap_ Dh\Fj^ŽW
?D d\hW esahTj B^PN ah5VhTjSEhSh\hXSNŠŽ D^ahakPRhPSWj]^ÄF
ia[hFW h \$ W{~{-Shz{-zzTj dU^ Yh9W_ ‡Z°D UY\$^Sp\ KRhap_ Jp
"k Ó•z,}yz- 5b kWidX_ DSWWp 5T 8iT•D d5hW B^PN bhEhWj dSD½Sh
7NDhaj bDh]p_ Jp

B^PN ah5Vh•WShyx{-zz

Xp^zh€

asP½} W5WpN^Ž]SWDh½h^Ž j iaR[h9 NŽDh[h9 dsD 5DŽFWj 8aD•dW 8
~} Shz}zyTj ^)T]p_ dU^ D\½lh^Ž WYpilaDhRj D^Sh5 e-D 3\$^h^UW
djD ^\$ ^-U|WWjÓ|{,z{| - Wj aEhS D^Jp

B^PN ah5Vh W5•~{zySh

Xp^zh
Audit/MC

asP½} W5WpN^Ž]SWDh½h^Ž j ^iS_h_ Zjdisa•5DŽ B^PN 8aD ~W 5
Shz•}-zyTj ^)T]p_ diaD Wj IDhdRj D^Sh5 ‡ZWXFh^ŽjÓ\$}zU|Wk -
Wj aEhS D^Jp

B^PN ah5Vh W5€~{zySh

Xp^zh

asP½} W5WpN^Ž Wh D\½lh^Ž j %Sp> [h9 iaR[h9DhdRj 5DŽWj BdfPaM
8aD W 5}} Sh-yyzyTj ^)T]p_ Sp\h{5 WjWZWXFh^Žz\$}yz- Wj aEhS
D^ahXh Jp

Uřer LsW B^PN ia[hF

Xp{ly

asP½| W 5D \½| hř ŽeB[h9 7 5[h9 XNWj dia 4 8 Dh dRj 7T± B^PN 8aD W5
Shz|- €zy Tj ^) T]p_ IDhdRj D^S 5° 0URh;D\½| h^ Ž- Sxy yTj Shyyzxy}
EKj ^UW Wj eī^\$ X^ es 9h\h>] aeŽaN ia[hF X^AX ÔDyx•8z/hx^•
6k^Dh^Wj Sh^ŽEp e h 6k^DW^eS 9haSWj ^D\ Sp\K X^a a DW^e WThWj ^D\
\ Ž _ _|{y• - I_W Tj K\h D^hap_ Jp
B^PN ah5V| h€ | 18 5 z •-zy

6 la½ LsW B^PN ia[hF

Xp{ly

as-P½| STh as P W 1ř % ia[hF °W Na W W p K D_j W Ä F ^sP ZWhaahWh ahic•D
" 5 a^% [p. % h @ Wh Yh9W_ řZ_ B^PN - 8azDS W 5 •- z/y _ y,x €•€{- STh
?- {zy Shy {•-zy _ {, ~z~yx- \5) Ž \hN)kT]p_ WpK a^dhUŽ FN^ s DN bhE
lhř LsW X_p N y,•xx- Wj WhRhDŽ] \]h½Uh\h5 ahic•D 9\$^d UD^FE h½Wj 8a
KsFah9 TSh5 ^D\ ahic•D 9\$^h Wjh a N D Ž] es j 9k Ž Uha 6Wh ^D" dh\h5 j
d \i S Wj 1 Ž) \p` aah řZ_ EhSh\h 5 j p X^ S h S h S h 6 T]p_ WTj
B^PN ah5V| h€ | 18 5 ~ •-zy

Xp{ly

as-P½| h5T 5 d^% [p. % h @ Wh Yh9W_ řZ_ B^PN 8 a D 8 15 - y - z z _ z ••, | • | -
\5) Ž \hN)kT]p_ dU^ Dh\ Wj Yh9_ S X 0 L 5 L o w e s t 9 \$ ^ U h ^ S ^ ž D P Ž ? > %
aD½ 5 5 W h \ k z W p Sp W h L 2 Z (S e c o n d L o w e s t) 9 \$ ^ U h ^ 5 ä ^ % [p. % h @ W a S Wh SZDD
\5) Ž \p; a Q ^ h a D ^ Ž a D ½ B P ½ ^ 8 X j W p Dh\Fj^ Ž 8 D ^ h [a a h 1 h 9 5 \$ 8 a h e S V h
_ j v, h] h ^ D h L 2 9 \$ ^ U h ^ W p 8 X p _ J p d U ^ Z h Z S F 5 [j ^ D h d W j e i D V Ž S D S ` %
; k W i d X _ D i \ b W ^ j W p š] h W p _ h a j] s Š] S p E h S \$ N h S h ř Z ^ a X \ S N D E h S h
h^h S 6 ½ Sh T]p_ WTj
B^PN ah5V| h€ | 18 5 / Sh - y z z

X^i b-ŷN

i - B^PN D^†Z_Wj d 5%]h W(p d t^x z S j z

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|----------------|---------------|----------|---------|---------|---------|----------|---------|-------------------|
| 75 k W 5Z^ | †Z_Ws Dh^ | :%o] B^P | ; ^ LsW | U†ëR Ls | 6 la½ L | Xi \ Ls\ | "Ns^ B^ | "k †Z_W d 5%]h |
| y | Sd_\hS | y}{ | - | • | - | - | | y~ |
| z | URp]hUŽ | •€xy | {xz | z } | z•z | {}~ | y~ • | yx~z} |
| { | _h9N †NysW \s | }•• | y•• | y € | y~ | y | } | }yy |
| Audit, MMC | Xp>bW | € z | - | - | - | - | - | € z |
| } | P.W.D | y•y{ | }{y | }€• | }y• | ~xx | - | {•}x |
| ~ | ^ŽB | y} | y€~~ | €}y | ~}} | y~•~ | }y | •••• |
| • | XFh^ | } { | z•{ | y€€ | {y• | z€• | - | y~yz |
| € | \pPŽD_ | yx •{ | - | - | - | - | - | yx •{ |
| • | 7>] | z ~ | - | { | - | - | z{ | z•z |
| Ih @ac | "k †Z_ | {x•€{ | {y•y | zxz• | y•z• | z•zz | zy•} | {xz• |
| FS ac | "k †Z_ | z€€y{ | z€•x | z{€€ | y} x | {y€• | z { | yz~y |

X^ ^ib-§N

i - B^PN U^]hW ‡Z_ \h 5kTP Xh^S Wj \h àeSj z x z y

| 75 k W 5Z | ia[hF5 Wh | XFh^ ‡Z | URp]hUŽ | PWD ‡Z_ | Xp>bW ‡ Dð | 7Wh\ \$ ap^hžD ‡Z_ | TA/LTC ‡Z_ | "k ^D\ - |
|-------------------------------|------------|---------|----------|----------|---------------|--------------------------|---------------|-------------|
| y | : %o] B^PN | €€{~ | z•••{•{{ | y€{zz}z | yxxx | - | z~•y} | €€{z• z |
| z | ; ^ LsW | {€y•}€ | yz•~y | y{{{€•~ | - | } €€y | }€~ € | y€ z{z |
| { | U‡ëR LsW | {z{• | - | y•}€y | - | - | - | } €zx |
| <small>Audit, VMC</small> | 6 la½ LsW | y} z{ | •• z | yz{}~x | - | - | - | z€••z} |
| } | Xi \ LsW | •}xz | z€}• | {•z{€€ | - | {z{xx~ | - | •~••}} |
| ~ | "Ns^ B^PN | - | zxx}{€ | - | - | - | - | zxx}{€ |
| "k ^D\ Ó | | yyx• •y | {zxx}x€ | zxy•y•{x | yxxx | {••€€• | €}}~{ | }{••x•}z |

X^ib§N

siaLW\h>] D^ ‡Z_ Wh^e\$‡c½ zxyz

| 75k W5Z | ia[hF5 Wh | XFh^ ‡Z_ | URp]hUŽ ‡ | PWD ‡Z_ | Xp>bW ‡Z Dd | 7Wh\\$ ap^h‡ ‡Z_ | "k ^D\ - |
|-------------------------------|-------------|----------|-----------|---------|----------------|------------------------|-------------|
| y | :‰] B^PN | - | - | - | - | - | - |
| z | ; ^ LsW | € xx•} | - | - | - | - | € xx•} |
| { | U‡ëR LsW | {€x{~z | - | - | - | - | {€x{~z |
| <small>Audit, VMC</small> | 6 la½ LsW | •} y€x | - | - | - | - | •} y€x |
| } | Xi \ LsW | y €•€•y | - | - | - | - | y €•€•y |
| ~ | "Ns^ B^PN | - | - | - | - | - | - |
| | "k ^D\ - | y~€}{{{y | - | - | - | - | y~€}{{{y |

X^ ^ib§N

‡Z_\h5Tj De— aWj DXhSWh Sj c ½ xzyzz

| | | | | | | | | |
|--------------------------------|----------------------|----------------------|------------------|---------------------------------|---|--------------------------|---|-------------------|
| 75k W5Z | Wh\Wj iaF | EhS h5W | ‡Z_W Dh^ | ‡Z_Ws B^PN 8aD W5 Sh^Ž | DXhSWh Dh^B Wj5,V | B^PN ah W5Z^ Sh^ŽE | B^PN ah5V iWDh T]p_ 3p eh W | DXhSW ^D\ • |
| : %o] B^PN pŽI XFla↑hF | | | | | | | | |
| y | iaR[h9 ?W Z^Dh_h | ¥eŽD_k 6 | eī ^\$Ws XFh^ | Xj €• xyyzzx | eī ^\$Ws ak8 Dh^ | yx y~ ~zy | eh | y}••z |
| z <small>Audit, VMC</small> | WNa^[h9 dj ds_5DŽ | ¥eŽDk_6 | eī ^\$Ws XFh^ | Xjzxy xzx•-zy | eī ^\$ STh djD ^\$Wks a4 8Dh^ | y• •-•-zy | eh | y•xz•} |
| { | ^\pb[h9° D X^\h^ | 7iVD 8^s\$ 7_Uh^ | eī ^\$Ws XFh^ | Xj-z•} xyyyzy | eī ^\$Ws ak8 Dh^ | z~ •-yyzy | eh | ~ •• |
| : %o] B^PN pŽI PWDia[hF | | | | | | | | |
| | 8Dh^ D>¨ü^b | pWpK a F s ^N bhE | XhN½ ‡ | 89-yz• zy}-zy | ?\ Zj \h5 8DhWj9DXhS Sp\K ‡Z_\h5 DhWjWjh E Sh^ŽE ZhUWj Dh\Fj^Ž es] SpWj DXhS | z} z€~zy | Wh | yxy~zx |
| } | \hWj DsX°W | pWpK a F s ^N bhE | Yh9W_ ‡Z_ | P-Žyy yy}-zy | SOR^N Wjkwj DXhS | }-•-zy | Wh | •} •{x |

| | | | | | | | | |
|-----------------|---|----------------------|--------------|---------------------------------|--|--------------------------|---|-------------------|
| 75k W5Z | Wh\Wj iaF | EhS 5W | ‡Z_Ws Dh^ | ‡Z_Ws B^PN 8aD W5 Sh^Ž | DXhSW h Dh^ B^PN 5, V | B^PN ah W5Z^ Sh^ŽE | B^PN ah5V iWDh T]p_ 3p eh W | DXhSW ^D\ • |
| ~ | W5U 9> h¨ü^ >>P s ^N | pWpK a F s ^N bhE | XhN½ ‡ | 89-{xy y•~zy | Excess Saving K~Ts 8Dh^ 8Dh^Wj\Wj DXhS | ~y zx•zy | Wh | •~ •xx |
| • | ibah_] 9> h s ^Nd h9ap ‡_i\N | Yk^ŽOE¨N œ_hiW„F | Yh9W_ ‡Z_ | 89-y•}} z~{-zy | h9L ap^Ž?bW FRSSŽ\ Excess Saving 8Dh^Wj DXhS | •~ z{-€zy | Wh | yz~yx~ |
| € Audit, VMC | ibah_] 9> h s ^Nd h9ap ‡_i\N | ‡K s ^N bhEh | XhN½ ‡ | 89-• { ~•zy | ?\ Zj D^Sh ‡Z_ DXhS | y{z z••zy | eh | yz}{ xx |
| • | òŽ§Rh DsX' ^hKD_ ‡Z£ 9> h¨ü^I^ h9apN ‡_i\ | XhRjkaOh bhEh | XhN½ ‡ | 89-€€y yyyxzy | ?\ Zj FRS^Ž Wj9DXhS | y}• z~yxzy | Wh | zx€€xx |
| yx | I K D>¨üDbW | ?YsZ_ eh;id„F b | Yh9W_ ‡Z_ | 89-y€}• zx{-zy | Ba^Nh9\ U5PWj DXhS | y•z €yyzy | Wh | y z~}y~ |
| yy | B_ap_ s ^N | ?YsZ_ eh;id„F b | XhN½ ‡ | 89-}•z {-€zy | ?\ Zj FRS^Ž Wj9DXhS | y•~ y}yyzy | Wh | •x€•xx |

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|---------------------------|--|-----------------------|--------------|---------------------------------|--|--------------------------|---|-------------------|
| 75k W5Z | Wh\Wj iaF | EhS 5W | ‡Z_Ws Dh^ | ‡Z_Ws B^PN 8aD W5 Sh^Ž | DXhSW h Dh 5 B Wj 5, V | B^PN ah W5Z^ Sh^ŽE | B^PN ah5V iWDh T]p_ 3p eh W | DXhSW ^D\ • |
| yz | lpSW ¥]hd ? ?dsid?kd | ?YsZ_ eh;id„F b | XhN½ ‡ | 89-yy~• €yzyzy | h9d bjR>D^Sh5 ‡Z_kh 8Dh^Wj DXhS | zx~ y{-yzyzy | Wh | ~~• xx |
| y{ | ^hKD_ ‡Z£ 9> h¨ü^I^ h9apN ‡P_i\ | pWpK a F s ^N bhE | XhN½ ‡ | 89-yx~y {x-yxzy | \5^ T]pExcess SavingN \p>N D^Sh 84Dh^Wj DXhS S ^Žb W \Wj Wj DXhS | zx• y{-yzyzy | Wh | yy•y€ x |
| y Audit, VMC | òŽ§Rh DsX' ^hKD_ ‡Z£ 9> h¨ü^I^ h9apN ‡P_i\ | XhRjka Oh bhEh | XhN½ ‡ | 89-y y {-zzz | ?\ Zj D^Sh ‡Z_k8B haM DXhS | z€~ y•{-zz | Wh | €x}•xx |
| : %] B^PN pŽI R]hUŽ ia[hF | | | | | | | | |
| y} | 6\$ D>¨üDbW | EapK PŽ a bhEh | URp]hUŽ | ?-{yzx €yxzy | 2%EMD,3%SD,5%PBG,CARaj\h Xs_jdjN1WjDXhS | •• y -yxzy | Wh | { y y} |
| y~ | ¨a•JSh D\$XV | ds_jP ap¨ \pWp bhE | URp]hUŽ | Zjy} ~ zx-yxzy | 9\$^hWjU SZhUWh ‡Z_ DXhS | •• z~yxzy | eh | yxx}•yx |
| y• | U \sNd½ Zs ‡Z£Pd½ | 7ŠŠWb\W 7Wp Sh | URp]hUŽ | 89-•}y zy-yxzy | [haX Nd de 5es GST Wj ^D\ ZhU°D]p | €y y-yyzy | eh | y • {•} |
| y€ | B\ ¨a•JSh DsXbW | ds_jP ap¨ \pWp bhE | URp]hUŽ | Zjzzx• yx-yzz | Dh\Fj^ŽWh \hRX \h5 U :KZWj XpW£NŽWj aVh | y{€ yy-yzz | eh | z~• €x |

| | | | | | | | | |
|---------------------------------|---------------------|-----------------------|--------------|---------------------------------|--|--------------------------|---|-------------------|
| 75k W5Z | Wh\Wj iaF | EhS 5W | ‡Z_Ws Dh^ | ‡Z_Ws B^PN 8aD W5 Sh^Ž | DXhSW h Dh^ 5, V | B^PN ah W5Z^ Sh^ŽE | B^PN ah5V iWDh T]p_ 3p eh W | DXhSW ^D\ • |
| y• | B\ "a•JSh DsXB'W | ds_jP ap" \pWp bhE | URp]hUŽ | Zjzzyx yx-y-zz | Dh\Fj^ŽWh \hRX \h5 :KZWj XpW£NŽWj aVh | y{€ yy-y-zz | eh | •yz}}x |
| zx | 6\$ D>"üDbW | E&pK PŽ a bhEh | URp]hUŽ | ?-}yy} zx-y-zz | 2%EMD, 3%SD, 5%PBG,CARaj\h Xs_jdjN1WjDXhS | y • z•-y-zz | Wh | {• € x |
| zy | 6\$ D>"üDbW | E&pK PŽ a bhEh | URp]hUŽ | ?-}yy~ zx-y-zz | 2%EMD, 3%SD, 5%PBG,CARaj\h Xs_jdjN1WjDXhS | y • z•-y-zz | Wh | y€y € |
| zz <small>Audit, VMC</small> | bs[W\ B'sM d½ | KW d5XD ia[hF | URp]hUŽ | djyy•x z}-y-zz | a4k8Dh^ ‡Z_Wj DXhS | y~{ y•-z-zz | eh | y••{y~ |
| z{ | K] ÔZp dpW \hN½ | ;kdj PŽ s^N | URp]hUŽ | Zjz { •-z-zz | üh>d XsW EI½Ws 8Dh^ eş,9SpWj DXhS | y~• y•-z-zz | eh | yyy•€ |
| z | bsWD ^Y£\d | ' 5NRj bh | URp]hUŽ | ?-}•y{ }-{-zz | [haX Nd de ses] S K Z 8Dh^ D^Sh | y•x {y{-zz | Wh | y~-~}•• |
| z} | W h ib dilis | ^edhZj bh | URp]hUŽ | djy{ • y -z-zz | >mah>d\hj5Vp_ ^D\ Wp D^Sh | y• {y{-zz | Wh | { }•}zx |
| z~ | W h ib dilis | ^edhZj bh | URp]hUŽ | djy~~• {x{-zz | >mah>d\h5 _jVp_ ^D\ D^Sh | y• {y{-zz | Wh | y•xxxxx |

| | | | | | | | | |
|---------------------------------|-------------------------|------------------|----------------|---------------------------------|---|--------------------------|--|-------------------|
| 75k W5Z | Wh\Wj iaF | EhS h5W | ‡Z_Ws Dh^ | ‡Z_Ws B^PN 8aD W5 Sh^Ž | DXhSW h Dh^ 5B^Wj5,V | B^PN ah W5Z^ Sh^ŽE | B^PN ah5V iWDh_ T]p_ 3p eh W | DXhSW ^D\ • |
| ; ^ LsW B^PN ia[hF | | | | | | | | |
| z• | ^IW h Zj£PÄ a^d½ | ; ^ LsW | Yh:W_ ‡Z_ | ?-€z• yx{-zz | ‡Z_ Zh^ kD^ esahTj Y D^ Jp | y•• yx{-zz | eh | •x•€~ |
| z€ | ^IW h Zj£PÄ a^d½ | ; ^ LsW | Yh:W_ ‡Z_ | ?-€€z yx{-zz | ‡Z_ Zh^ kD^ esahTj Y D^ Jp | y•• yx{-zz | eh | { }z~ |
| U‡ëR LsW B^PN ia[hF | | | | | | | | |
| z• <small>Audit, MMC</small> | ^DiSh^ dj Ih^XsN | as-P½ ? › % | XFh^ ‡Z | - | Nh9\ ° Ws _h[Sp Sh ZU_p^6 \^eWhWs 8°Dh^ es] DXhS | y yz -zy | Wh | •y•z |
| {x | ÔZh_h_ Zj e^^KW | as-P½ dpWpN^Ž | XFh^ ‡Z | ?d-z{ y}•-zy | a4k8Dh^Wj DXhS | zy {-€zy | eh | yxx•} |
| {y | K] ? › N^ h9L | as-P½ ? › % | PWD ‡Z_ | 89-zy yyyxzy | a4k8Dh^Wj DXhS | - | - | yxyyz |
| {z | FsiaU[h9 b5D^[h9 ds_ | as-P½ dpWpN^Ž | dia• ap^ŽWŽ | { { y -z-zz | NŽDŽN 5h‡Z_kD^ W e DXhS | •• yx{-zz | eh | ~~}~ |

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|----------------------|-------------------------|------------------|-----------------|---------------------------------|--|--------------------------|---|-------------------|
| 75k W5Z | Wh\Wj iaF | EhS 5W | ‡Z_W Dh^ | ‡Z_Ws B^PN 8aD W5 Sh^Ž | DXhSW h Dh5 B^PN j5,V | B^PN ah W5Z^ Sh^ŽE | B^PN ah5V iWDh T]p_ 3p eh W | DXhSW ^D\ • |
| 6 la½ LsW B^PN ia[hF | | | | | | | | |
| {} | [FahW[h9 \p_h[h9 ds_ | as-P½ dpWpN^Ž | eDD ^\$ XFh^ | Xj~ z~•-zy | a4k8Dh^Wj DXhS | }z z••-zy | eh | z•z€z |
| { | Dh_jUhd ^] % ds_5DŽ | as-P½ dpWpN^Ž | XFh^ SYhaS | Xjy}• y•yzz | a4k8Dh^Wj DXhS | y y y•yzz | eh | { yx} |
| {} | d‡IW D› "üD | as-P½ ?› % | Yh9W_ ‡Z_ | ?~z} z}yzz | ÔUhKTj aVh^hWh K~T 7iVDh^ X^—kap^h5ap_V DXhS | y • {-z zz | eh | • •{ |
| Xi \ LsW B^PN ia[hF | | | | | | | | |
| {~ | YSpe Ba^djl h _j | asP½ | ap^h 5Ž | :-}€€ ••-zy | ‡Z_\h5_ D4k8Dh^Wj DXhS | y y••-zy | eh | yz~y~ |
| {• | "Wpe_ D› "ü | asP½x | Yh:W_ ‡Z_ | ?-{ zx yxzy | Z N ESaRj\h5 D4k8Dh^Wj DXhS | } z~yxzy | Wh | xyy•z{ |
| {€ | \h.iS ?›N^ h | asP½x | Yh:W_ ‡Z_ | ?-}y{ {x-yyzy | ?\ Zj \h5 \hX \h5 d4k8Dh^Wj DXhS | }y y•yzzzy | Wh | •€ z• |
| "Ns^ B^PN ia[hF | | | | | | | | |
| {• | Ds^ dNŽNŽ dia•djd | ¥eŽDk6 | URp]hUŽ | dj••x z•yxzy | a4k8Dh^Wj DXhS | yxx zzyyzy | eh | z•}{y• |

| | | | | | | | | |
|------------|-----------|-----------|--------------|---------------------------------|------------------------|--------------------------|--|-------------------|
| 75k W5Z | Wh\Wj iaF | EhS 5W | ‡Z_Ws Dh^ | ‡Z_Ws B^PN 8aD W5 Sh^Ž | DXhSW h Dh 5 B Wj 5 ,V | B^PN ah W5Z^ Sh^ŽE | B^PN ah5V iWDh_ T]p_ 3p eh W | DXhSW ^D\ • |
| x | j% 8_sXd½ | dp>ü_ "Ns | URp]hUŽ | djy}€y z•x{zz | a4k8Dh^Wj DXhS | y • {y-{-zz | eh | z€{€~ |

Audit: VMC

X^ib§N

?D ac½Tjka4 ZhU \5) 7T±lT)p_ ‡Z_Wj \h^eSj -acc½ zxy

| | | | | | | | | | |
|----------------------|---------------|----------|----------|-----------------|-----------------------------|--------------------------|--|-------------------------|--------------|
| 75k W5Z | 9\$^Uh^5W | EhSh5W | ‡Z_Ws | Dh\ 6l Sh^ŽE | ‡Z_Ws B 8aD W5Z Sh^ŽE | B^PN ah W5Z^ Sh^ŽE | \hW Di\ ^ jW)Ž`p_ Jp eh W | ‡Z_ \h D^ Jp eh W | ‡Z_Wj ^ • |
| : %] B^PN pŽPwDia[hF | | | | | | | | | |
| y | dW ųP „, ų ” | “üŽN_h9N | Yh:W_ ‡Z | z•-y• | ?-{ •} -yyzx | zz yxyyzx | eh | eh | yz€€ |
| z | dW ųP „, ų ” | “üŽN_h9N | Yh:W_ ‡Z | y~y• | P-Ž{z zy€zx | y { €•-zx | eh | eh | •~•z} |
| { | ^Ž]h ?>N^ h\$ | 6½ LsW | Yh:W_ ‡Z | zzyyy€ | P-Ž y{-zy | - | eh | eh | y~~}}• |
| | ^Ž]h ?>N^ h\$ | Xi \ LsW | Yh:W_ ‡Z | zxyzy€ | P-Ž} y{-zy | - | eh | eh | z{•zy• |
| } | ?a^°N \£NŽN | “üŽN_h9N | Yh:W_ ‡Z | zy{-zx | 89-~{€ zy€zy | yy• y -zy | eh | eh | z• y•• |
| ~ | Jsķ\4D^ XhN | Xi \ LsW | Yh:W_ ‡Z | z -y• | 89-}€• ~€zy | - | eh | eh | •x ~x |
| • | ^òch D>“üD | 6½ LsW | Yh:W_ ‡Z | y•{-zx | 89-•{x {y-€zy | y } •-yxzy | eh | eh | {•y€•x |

| | | | | | | | | | |
|--------------|----------------------------|----------------------------------|---------------|--------------------------|---|-------------------------------------|--|-------------------------------|------------------|
| 75 k W 5Z | 9 \$ ^ U h ^ 15 W h | E h S h 15 W h | ‡ Z _ W s | D h \ 6 l / S h ^ Ž E | ‡ Z _ W s B 8 a D W 5 Z S h ^ Ž E | B ^ P N a h W 5 Z ^ S h ^ Ž E | \ h W D i \ ^ j W 15) Ž ` p _ J p e h W | ‡ Z _ \ h D ^ J p e h W | ‡ Z _ W j ^ • |
| € | J s k \ 4 D ^ X h N | X i \ L s W | Y h : W _ ‡ Z | }- € y • | 8 9 - y y } ~ ~ y z z y | - | e h | e h | { • } x } } |
| • | ? a ^ ° N \ £ N Ž N | “ ü Ž N _ h 9 N | Y h : W _ ‡ Z | z z y - z x | 8 9 - • ~ y • } - z y | - | e h | e h | ~ z z x ~ |
| y x | ? a ^ ° N \ £ N Ž N | “ ü Ž N _ h 9 N | Y h : W _ ‡ Z | z } y z y • | 8 9 - y } { z } - z y | - | e h | e h | • y y } • |
| yy | ? a ^ ° N \ £ N Ž N | “ ü Ž N _ h 9 N | Y h : W _ ‡ Z | - { - z x | 8 9 - } € { } - € z y | - | e h | e h | y x } • • |
| yz | ? a ^ ° N \ £ N Ž N | “ ü Ž N _ h 9 N | Y h : W _ ‡ Z | { - { - z x | 8 9 - • • y • } - z y | - | e h | e h | z € • • • |
| y { | V ^ h 9 _ p ^ ü Ž D £ d | “ ü Ž N _ h 9 N | Y h : W _ ‡ Z | - - y • | 8 9 - € x • z x • - z y | - | e h | e h | x z € x y |
| y | ^ Ž] h D > “ ü D h | Y k ^ Ž “ N Ž D œ _ h i W „ F | Y h : W _ ‡ Z | y } y z y € | 8 9 - € z • • - z y | - | e h | e h | } z } y |
| y } | V ^ h 9 _ p ^ ü Ž D £ d | “ ü Ž N _ h 9 N | Y h : W _ ‡ Z | y • { - z x | 8 9 - { x { y • ~ z y | - | e h | e h | { z • • y |
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| 75 k W 5Z | 9 \$ ^ U h ^ 15 W h | E h S h ^ 15 W h | ‡ Z _ W s | D h \ 6 l / S h ^ Ž E | ‡ Z _ W s B 8 a D W 5 Z S h ^ Ž E | B ^ P N a h W 5 Z ^ S h ^ Ž E | \ h W D i \ ^ j W 15) Ž ` p _ J p e h W | ‡ Z _ \ h D ^ J p e h W | ‡ Z _ W j ^ • |
| y • | 8 D h ^ D › ü D | X h R j ^ 10 O h b h E h | Y h : W _ ‡ Z | • - y z y € | 8 9 - x } { x - z y | - | e h | e h | y x ~ } } • |
| y € | ^ h K D › ü D b | ; ^ L s W | Y h : W _ ‡ Z | - ~ y € | 8 9 - z • ~ • - ~ z y | - | e h | e h | • • • • • € |
| : %] B ^ P N p Ž I R p h U Ž i a [h F | | | | | | | | | |
| y • | e ^ Ž R h W d ½ 7 W p œ b W › N | X h ^ d ½ ? › F h P ½ W | U R p] h U Ž | - | 9 z { ~ z z y x z y | • } z ~ y y z y | e h | e h | y € x x x |
| z x | JOSEPH LESLIE & CO. LLP | 7 Š Š W b \ W 7 W p S h | U R p] h U Ž | - | P - Ž y y - y y z y | € { z - y y z y | e h | e h | { z z } ~ x |
| ; ^ L s W B ^ P N i a [h F | | | | | | | | | |
| z y | a s P ½ B Y Ž d ^ | a s P ½ a › ; k | U R p] h U Ž | { x - z x | ? - x { - } - z y | y } y x } - z x | W h | W h | z € • ~ |
| z z | _ D Ž d j \ p › N 8 N — D £ d | D h 9 ; ^ L s W | U R p] h U Ž | z x y - z x | 8 9 - x ~ z z ~ z y | y / z € ~ z y | e h | e h | y • • • x |
| z { | \$ K ^ h S Y h 9 Z | a s P ½ • ? › % | U R p] h U Ž | y ~ z x | ? - z • } y € € z y ? - z • ~ y € € z y | € • z € y x z y | e h | e h | • x ~ } x • x ~ } x |

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| 75 k W 5Z | 9 \$ ^ U h ^ 15 W h | E h S h 15 W h | ‡ Z _ W s | D h \ 6 l / S h ^ Ž E | ‡ Z _ W s B 8 a D W 5 Z S h ^ Ž E | B ^ P N a h W 5 Z ^ S h ^ Ž E | \ h W D i \ ^ j W 15) Ž ` p _ J p e h W | ‡ Z _ \ h D ^ J p e h W | ‡ Z _ W j ^ • |
| 6 l a ½ L s W B ^ P N i a [h F | | | | | | | | | |
| z | ^ Ž] h ?) N ^ h | a s - P ½ | Y h 9 W _ ‡ | z • - y • | ? - z y ~ z x • - z y | - | e h | e h | z z y • • |
| z } | ^ Ž] h ?) N ^ h | a s - P ½ | Y h 9 W _ ‡ | z ~ - y • | ? - z y • z x • - z y | - | e h | e h | z y y • y |
| z ~ | ^ Ž] h ?) N ^ h | a s - P ½ | Y h 9 W _ ‡ | { x - y • | ? - z y € z x • - z y | - | e h | e h | y • } z • } |
| z • | ^ Ž] h ?) N ^ h | a s - P ½ | Y h 9 W _ ‡ | • - y x y € | ? - z y • z x • - z y | - | e h | e h | z x { { y |
| z € | V ^ h 9 _ p D ü Ž | a s - P ½ | Y h 9 W _ ‡ | y ~ y z y • | ? - z { • z • • - z y | - | e h | e h | y • { € y } |
| z • | V ^ h 9 _ p D ü Ž | a s - P ½ | Y h 9 W _ ‡ | { - y - z x | ? - z { } z • • - z y | - | e h | e h | { • y } |
| { x | V ^ h 9 _ p D ü Ž | a s - P ½ | Y h 9 W _ ‡ | z { - z x | ? - z { ~ z • • - z y | - | e h | e h | } € € y |
| { y | V ^ h 9 _ p D ü Ž | a s - P ½ | Y h 9 W _ ‡ | y x y z z x | ? - ~ • € z z z - z z | y ~ x z € z - z z | W h | W h | y ~ € |

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| 75 k W 52 | 9\$^Uh^15 Wk | EhS^15W | ‡Z_Ws | Dh\ 6 I/ Sh^ŽE | ‡Z_Ws B 8aD W5Z Sh^ŽE | B^PN ar W5Z^ Sh^ŽE | \hW Di\ ^ jW Jp eh W | ‡Z_ \h D^ Jp eh W | ‡Z_Wj ^ • |
| {z | V^h 9_pDüŽ | as-Pž | Yh9W_ ‡ | y x z zy | ?- € x y• {- zz | y~} zz {- zz | Wh | Wh | y}}~•y |
| Xi \ LsW B^PN ia[hF | | | | | | | | | |
| {{ | \$K^hS Yh]Z^ ^°WYsd½\p>N | Xi \ LsW | URp]hUŽ | {y- €zx | ?- { • z•- zy | {x •-•- zy | eh | eh | y•xx |

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| 75 k W 5 Z | E h S h 5 W h \ | K \ h U Y S h 5 W h \ | S X h d R j a c | B ^ P N a h 5 V h W Sh ^ Ž E | B ^ P N a h i W D h _ T] J ð eh Wh | " k a E k h S X h ^ Ó |
| ; ^ L s W B ^ P N i a [h F | | | | | | |
| y | as-R ½ ^ ° a p k i a [h F | \ s Z h 9 _ N ° _ W D D ° ; b W N h a ^ X ^ ^ % " N ^ | z x z x z y E W j | y • y z ~ y y z y | Wh | y y • } • ~ • |
| z | as-R ½ ^ ° a p k i a [h F | B ? Y d j D ° Z _ Ô P ^ ô M Ž P _ N Ž ahic • D [h P h ^ % " N ^ | z x z x z y E W j | y • y z ~ y y z y | Wh | • € ~ • • x € |
| U † ë R L s W B ^ P N i a [h F | | | | | | |
| Arđm: VMC | as-R ½ ^ ° a p k i a [h F | B ? Y d j D ° Z _ Ô P ^ ô M Ž P _ N Ž ahic • D [h P h ^ % " N ^ | z x z x z y E W j | y ~ ~ }- z z z | Wh | z y y € y • |
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| X i \ L s W B ^ P N i a [h F | | | | | | |
| } | as-R ½ ^ ° a p k i a [h F | \ s Z h 9 _ N ° _ W D D ° ; b W N h a ^ X ^ ^ % " N ^ | z x z x z y E W j | y x } z ~ y y z y | Wh | { x • • y |
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REVENUE ADVANCES

1-Apr-2021 to 31-Mar-2022

[Amount]

| Particulars | Opening Balance | Transactions | | Closing Balance |
|-----------------------------------|-----------------|--------------|-------------|-----------------|
| | | Debit | Credit | |
| 3101 MUNICIPAL SECRETARY'S OFFICE | 969598.00 Dr | 15000.00 | 927031.00 | 57567.00 Dr |
| 3102 O.S. | 5610420.37 Dr | 525002.00 | 485562.00 | 5649860.37 Dr |
| 3115 ELECTION | 27153354.00 Dr | 5692065.00 | 12937258.80 | 19908160.20 Dr |
| 3118 SOUTH ZONE | 21428043.50 Dr | | 390757.00 | 21037286.50 Dr |
| 3119 NORTH ZONE | 16647310.00 Dr | | 2722260.00 | 13925050.00 Dr |
| 3120 WEST ZONE | 3415717.25 Dr | | | 3415717.25 Dr |
| 3121 EAST ZONE | 15783261.00 Dr | | | 15783261.00 Dr |
| 3122 AMC C/Z | 48587.50 Dr | | | 48587.50 Dr |
| 3141 WARD A | 70926.00 Dr | | | 70926.00 Dr |
| 3142 WARD B | 402387.25 Dr | | | 402387.25 Dr |
| 3143 WARD C | 109361.00 Dr | | | 109361.00 Dr |
| 3144 WARD D | 178677.00 Dr | | | 178677.00 Dr |
| 3145 WARD E | 749135.77 Dr | | | 749135.77 Dr |
| 3146 WARD F | 884472.50 Dr | | | 884472.50 Dr |
| 3147 WARD G | 40883.00 Dr | | | 40883.00 Dr |
| 3148 WARD H | 382227.00 Dr | | 218529.00 | 163698.00 Dr |
| 3149 WARD I | 182326.90 Dr | | | 182326.90 Dr |

| Particulars | Opening Balance | Transactions | | Closing Balance |
|----------------------|-----------------|--------------|-------------|-----------------|
| | | Debit | Credit | |
| 3150 WARD J | 23132.00 Dr | | | 23132.00 Dr |
| 3151 EX.ENG.WARDS | 150.00 Dr | | | 150.00 Dr |
| 3180 CITY ENG. | 2071.00 Dr | | | 2071.00 Dr |
| 3181 ADD.CITY ENG. | 1392.00 Dr | | | 1392.00 Dr |
| 3182 ACCOUNT | 8483377.70 Dr | 6705817.00 | 732435.00 | 14456759.70 Dr |
| 3210 SECURITY | 43940.00 Dr | | | 43940.00 Dr |
| 3220 MECHANICAL | 44931205.26 Dr | | 8762.00 | 44922443.26 Dr |
| 3224 WORK SHOP | 4941718.80 Dr | | 517421.00 | 4424297.80 Dr |
| 3225 VEHICLE POOL | 72099273.28 Dr | 114987573.00 | 83555802.00 | 103531044.28 Dr |
| 3240 STORE | 47620420.78 Dr | | 13867975.00 | 33752445.78 Dr |
| 3241 STORE STOCK | 4500.00 Dr | | | 4500.00 Dr |
| 3242 STORE REVOLVING | 298.00 Dr | | | 298.00 Dr |
| 3260 MUNI COURT | 696.00 Dr | | | 696.00 Dr |
| 3263 E.D.P. | 23250.00 Cr | | | 23250.00 Cr |
| 3274 LEGAL | 546228.00 Dr | | | 546228.00 Dr |
| 3301 BUILDING | 627243.22 Dr | | | 627243.22 Dr |
| 3320 ROAD | 129200268.46 Dr | | | 129200268.46 Dr |
| 3321 Road Dept. | 14967360.94 Dr | 7500000.00 | 5030530.00 | 17436830.94 Dr |
| 3322 ROAD STOCK | 2660317.00 Dr | | | 2660317.00 Dr |
| 3350 HOUSING | 11701516.00 Dr | | | 11701516.00 Dr |
| 3363 TOWN DEVELOP | 3585434.05 Dr | | | 3585434.05 Dr |

| Particulars | Opening Balance | Transactions | | Closing Balance |
|----------------------------|-----------------|--------------|------------|-----------------|
| | | Debit | Credit | |
| 3400 WATER SUPPLY | 3252847.80 Cr | 10150000.00 | | 6897152.20 Dr |
| 3430 AJWA | 4104509.00 Dr | 75000.00 | 665000.00 | 3514509.00 Dr |
| 3440 DRAINAGE | 4951352.00 Dr | | | 4951352.00 Dr |
| 3442 SEWERAGE ELE.MECH. | 11261408.33 Dr | 349125.00 | | 11610533.33 Dr |
| 3444 PUBLIC HEALTH ENG. | 2388.00 Dr | | | 2388.00 Dr |
| 3460 ELE.MECH.WATER SUPPLY | 44196119.76 Dr | 1214593.00 | 290720.00 | 45119992.76 Dr |
| 3464 MUNI.SCHOOL BOARD | 27323992.00 Dr | | | 27323992.00 Dr |
| 3470 HEALTH | 5299649.73 Dr | 1317466.00 | 1950000.00 | 4667115.73 Dr |
| 3471 FAMILY PLANNING | 189048.50 Cr | | | 189048.50 Cr |
| 3472 Birth and Death | 202465.28 Dr | 130000.00 | | 332465.28 Dr |
| 3473 JNNURM | 17283166.00 Dr | | | 17283166.00 Dr |
| 3476 FILERIA | 997791.00 Dr | | 26623.00 | 971168.00 Dr |
| 3477 PUBLIC HEALTH LABO. | 299891.00 Dr | | | 299891.00 Dr |
| 3480 FOOD Dept. | 935168.00 Cr | | | 935168.00 Cr |
| 3486 MARKET | 1077.00 Cr | | | 1077.00 Cr |
| 3489 U.C.D./U.B.S. | 145969.43 Dr | | | 145969.43 Dr |
| 3510 PARKS & GARDEN | 1652736.28 Dr | | | 1652736.28 Dr |
| 3540 ZOO | 66670.53 Dr | | | 66670.53 Dr |
| 3550 STREET LIGHT | 7068936.00 Dr | | | 7068936.00 Dr |
| 3590 FIRE BRIGADE | 469700.00 Dr | 966125.00 | | 1435825.00 Dr |
| 3621 P.R.O. | 1805483.00 Dr | 215000.00 | 134000.00 | 1886483.00 Dr |

| Particulars | Opening Balance | Transactions | | Closing Balance |
|------------------------------------|-----------------|--------------|--------------|-----------------|
| | | Debit | Credit | |
| 3622 PRESS | 28101.00 Cr | | | 28101.00 Cr |
| 3640 STROM WATER DRAIN | 1407168.00 Dr | | 568733.00 | 838435.00 Dr |
| 3700 OCTROI | 101901.45 Dr | | | 101901.45 Dr |
| 3750 LAND & ESTATE | 624958.90 Cr | | | 624958.90 Cr |
| 3770 TOURIST | 14502.00 Dr | | | 14502.00 Dr |
| 3800 GANDHINAGAR GRUH | 57633.34 Cr | | | 57633.34 Cr |
| 3810 ASSESSMENT | 5492.00 Dr | | | 5492.00 Dr |
| 3820 PLANETORIUM | 1430939.00 Dr | | | 1430939.00 Dr |
| 3840 GEB Deposit Loan A/C | 1251402.00 Dr | | | 1251402.00 Dr |
| 3841 SOLID WASTE MANAGEMENT | 749356.00 Dr | | | 749356.00 Dr |
| 3842 Vigilance Dept. | 29796.00 Dr | | | 29796.00 Dr |
| 3843 Census (E) | 15000.00 Dr | | | 15000.00 Dr |
| 3844 Affordable Housing & MGY Cell | 183000.00 Dr | | 28000.00 | 155000.00 Dr |
| 3846 Bridge Dept. | 644253.00 Dr | 196685700.00 | | 197329953.00 Dr |
| Grand Total | 563350182.78 Dr | 346528466.00 | 125057398.80 | 784821249.98 Dr |

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| 755 W5Z | Y55 Wh\ STh ah5VhWj iaFS | B^PN \$aD W5Z^ S |
| y | <p>ADVANCE FUND</p> <p>x Loans & Advances (Asset) : KZ k Óy, € }€zx~ €• Wj ^D\Ws Sd_\hS K\hEI½ D^ahWs z</p> <p>x Suspense A/C. Group \h 6{, {~, }}, •xz z balance KR h: 8 ap_ Jp E hS^Ž D^hŽEntry^Ž^Ej</p> <p>x 72320 BOB A/C.1900200000864 W Bank Ledger \h April \h d \h 5 Sh April \h Negative Balance KR h] Jp</p> | ~€ y~yxzy |
| z | <p>REVENUE CAPITAL BUDGET</p> <p>x Suspense A/c. \h 6y, , {x, y Balance KR h: 8 ap_ Jp</p> <p>x BOB A/c. NZ) W Bank Ledger \h 5 28th October Tj 72320 BOB A/C.1900200000191</p> <p>(Rcb) W Bank Ledger \h 5 Sth May Tjth September E K, j 72321 BOB A/C.1900200000865 (Rcb) W Bank Ledger \h 5 Snd September \h Negative Balance KR h] Jp</p> <p>x Pipe Lines W Ledger \h 5 X h d EVR 7 W p , Emergency Rep.Of Drain Service W Ledger \h 5 X h d EVR , Office Building W Ledger \h 5 X h d D^S N^k^ STh Zo>I Wj ESRh60801</p> <p>Pur. Of Ambulance and Dead body van W Ledger \h 5 X h d EVR 0022, 0103, 7 W p N^atation W iaFSs STh ; X]sF\h 5 ledgera h] 5_iad 5FSSh KR hSj k b] hK D^Ža E</p> | y{xz zx yz zy |
| { | <p>JNNURM GRANT FUND</p> <p>x Advances \h 5k "Óy•, •€{€}{ Sd_\hS 8Xj es] Sp\ KR M]sJk\hEI½ D^haas</p> <p>x Suspense A/c. \h 6y, ~•, y, z}} Balance KR h: 8 ap_ Jp</p> | y{z€ z -yzzy |
| | <p>DEPOSIT FUND</p> <p>x Suspense A/c. \h 6y, ~•, ~x Balance KR h: 8 ap_ Jp Adjustm Entry D^aj</p> <p>x Bank Interest W Ledger \h 6{x, z•, •, }~ Cr. Balance Jp ;—X d^SZUŽ_ D^ah Xh KR h] Jp</p> <p>x New Inter Fund \h 5 iaiaB/ X Inter-fund Balance Óy, }, •{, •{, y~z •Dr KR h], Jp ^D\ Sp YXhd _pah Xh es] Ss d^[^ D^aj</p> <p>x Cash-in-hand \h 6x y balance KR h: 8 ap_ Jp h^ SiaD W es9 K.^Ž Dh]½ aheŽ D^aj</p> | y}x• {y-yzz |

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| 755 W5Z | Y55 Wh\ STh ah5VhWj iaFS | B^PN \$aD W5Z^ S |
| } | <p>GRANT FUND</p> <p>x Advances W Sub-Ledgers \h 5k" X h 5l E h S (B W) p, {} S d_ \h S 8 Xj es] Sp\ K, R h W s j p K \h D ^ h a a s</p> <p>x MLA, Entertainment Tax, M.P. Loksabha M P Rajyasabha, 10th Finance Commission, Entertainment Tax (Urban Poor) CABLE T.V., P & G Zoo, Professional Tax, Swarnim Gujarat-I&II, JMBKHA & WATER FEE GRANT, Mahatma Gandhi Swachata Mission 7 W Patang Mahotsav Grant ô h N W Sub-Ledger \h Negative balance K R h : 8 a p _ \$ p \ K ô h > N \h 5 y z x z y T j { y y z x z z U ^ T j a m a c t i o n s T j } X R W T j</p> <p>x GOVT. CONTRI. SCHEME W Group \h SE62 Rajiv Awas Yojana W Ledger \h Dr balance K R h] , J \$ p \ C e Society Share (Swarnim Road) W Sub-Group \h 5 k " Society \h Dr Balance K R h] J p W k j ^ " D Ó , y , } , { € z J p W n t r y E k h ^ a j 7 T a h S o c i e t y X h d p T j l a S D ^ a j</p> <p>x Trial Balance \h Opening Balance Difference Ó ~ , { x , } € • x J p 7 F h ; W h B a l a n c e W i t h T a l l y D ^ Ž K E h ^ B</p> | y ~ x y € z z z |
| } | <p>MAIN FUND</p> <p>x Suspense A/C. \h { , x y € z • Balance K R h : 8 a p _ J p E h j D k Ž B n t r y Ž D E a j</p> <p>x Sundry Creditors W Group \h Summary I D h d S k 5 y ŷ y 9 \$ ^ U h ^ L e d g e r \h Negative Balance K R h : 8 a p _ S T h k " y { ~ E h S h \h 5 D T r a n s a c t i o n s T j p _ W T j B a l a n c e K R h : 8 a p _ J p</p> <p>x Bank Accounts 5 Group I D h d S k x Bank Account \h Negative Balance K R h] J p</p> <p>x A) Supervision charges upto 30 Days, B) Supervision charges days after and days later (, A) Processing Fees nonrefundable up to Days, B) Processing Fees up to Days & Max Days (additional), A) Work Complete report Upto Days, File reopen admin charge S T h Flow test report, 15341 Drainage Connection Formsale, Removal of Dangerous Struct TDS recovery from Bank 15677 < E A F @ 9 J ? = K D D L A / = @ A ? > J O J @ " E > A 1 @ = 9 L = J - > W J e d g e r @ h e c a l c W S \h \ ? ü Ž W s h C e n t e r \h 5 Z N D s P _ p a h W s ^ e Ž F y h ^ h e S j ^ k h ^ Ž E</p> | y • • y } { - z z |

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