NAGAR PALIKA PARISHAD AMARWARA

AUDIT REPORT- FINANCIAL YEAR 2023-24

GCV & ASSOCIATES LLP
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REPORT CONTENT

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INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of NAGAR PALIKA PARISHAD AMARWARA

1. Report on the Financial Statements:

We have audited the accompanying financial statements of NAGAR PALIKA PARISHAD AMARWARA ("the ULB"), which comprise the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet for the year then ended, and other explanatory information.

2. Management's Responsibility for the Financial Statements:

The ULB's Management is responsible for the matters with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the ULB in accordance with the provisions of Madhya Pradesh Municipalities Act, 1961 and accounting principles generally accepted in India, including the Municipal Accounting Manual ("the Manual") and Accounting Standards applicable to the Urban Local Bodies. This responsibility also includes maintenance of adequate accounting records in accordance with the Municipal Accounting Manual for safeguarding of the assets of the ULB and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error .

3. Auditor's Responsibility:

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the Municipal Accounting Manual, the accounting and auditing standards and matters which are required to be included in the audit report as per the letter issued by Directorate, Urban Administration & Development, M.P., Bhopal in this regard. The Commissioner/CMO has not directed us to perform audit of any other section in his office in addition to the above scope.

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We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India. Those Standards requires that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the ULB's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the ULB's officers, as well as evaluating the overall presentation of the financial statements.
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

4. Qualified Opinion:

In our opinion and to the best of our information and according to the explanations given to us, except for the effects of the matter described in the report attached below, the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet annexed to this report give true and fair view of financial transactions affected by ULB and recorded these transactions in cash book for the financial year ending as on 31st March, 2024.

5. Basis for Qualified Opinion:

The details which form the basis of qualified opinion are reported in the Annexure 1 and Annexure 2 annexed to this report.

6. Emphasis of Matters:

We draw attention to the following matters reported in Annexure - 2, annexed to this report.

a) Accounts prepared as per the Manual in lieu of accounting standards for local bodies as issued by Institute of Chartered Accountants of India.

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b) Revenue department's records related to outstanding balances of some revenue taxes has differences with accounting records maintained by accounting department.

c) Non-maintenance or incomplete registers as prescribed under manual and mentioned at point 3 of annexure 2.

Our opinion is not modified in respect of these matters.

7. **We further report that:**

a) We have sought and, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

b) Except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph above, in our opinion proper books of account as required by Municipal Accounting Manual have been kept by the ULB so far as appears from our examination of those books. Furthermore, we also state that there is extensive requirement for the proper maintenance of Books of Accounts.

c) The Receipt & Payment Account, Income & Expenditure Account and Balance Sheet deal with by this Report are in agreement with the books of account.

d) Except for the matter described in the Basis for Qualified Opinion paragraph above, the Receipt & Payment Account, Income & Expenditure Account and Balance Sheet comply with the Municipal Accounting Manual and Accounting Standards applicable to the Urban Local Bodies.

e) The matter described in the Basis for Qualified Opinion paragraph above, in our opinion, may have an adverse effect on the functioning of the ULB.

f) The qualification relating to the maintenance of accounts and other matters connected therewith are as stated in the Basis for Qualified Opinion paragraph above.

g) With respect to the adequacy of the internal financial controls over financial reporting of the ULB and the operating effectiveness of such controls, refer to our separate Report in 'Annexure 1'.

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h) Depreciation on Fixed Assets has been charged for the first time in to books of accounts and Depreciation Fund has been created. Due to insufficient information regarding the addition of Fixed Assets before we had taken all the assets added during Financial Year.
i) Opening Balance has been taken as per the Tally Data for the FY 2022-2023.
j) This is the first year for which the Balance Sheet for the ULB has been prepared.
k) Interest on FDR's has not been accounted as per cash receipt basis instead of accrual basis.

For GCV & Associates LLP
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CA Vishal Sahu
Partner
M. No.: 433994
Date: 13.01.2025
UDIN: 25433994BMKXND6552

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Annexure '1'

Report on Internal Financial Controls over Financial Reporting

1. Report on the Internal Financial Controls of the ULB ("the ULB"):

We have audited the internal financial controls over financial reporting of NAGAR PALIKA PARISHAD AMARWARA ("the ULB") as of March 31, 2024 in conjunction with our audit of the financial statements of the ULB for the year ended on that date.

2. Management's Responsibility for Internal Financial Controls:

The ULB's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the ULB. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to ULB's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required in accordance with the Madhya Pradesh Municipalities Act, 1961 including the Municipal Accounting Manual and accounting principles generally accepted in India applicable to the Urban Local Bodies.

3. Auditors' Responsibility:

Our responsibility is to express an opinion on the ULB's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the Guidance Note") and the Standards on Auditing, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting,

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assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our **qualified audit opinion** on the ULB's internal financial controls system over financial reporting.

4. Meaning of Internal Financial Controls Over Financial Reporting:

A ULB's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A ULB's internal financial control over financial reporting includes those policies and procedures that

a) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the ULB;

b) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the ULB are being made only in accordance with authorizations of management and officers of the ULB; and

c) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the ULB's assets that could have a material effect on the financial statements.

5. Inherent Limitations of Internal Financial Controls Over Financial Reporting:

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

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6. Qualified opinion:

According to the information and explanations given to us and based on our audit, the following material weaknesses have been identified as at March 31, 2024:

a) The ULB did not have an appropriate internal financial control system over financial reporting since the internal controls adopted by the ULB did not adequately consider risk assessment, which is one of the essential components of internal control, with regard to the potential for fraud when performing risk assessment

b) The ULB did not have an appropriate internal control system for tax and user charges collection, tax demand evaluation, which could potentially result in the ULB recognizing revenue without establishing reasonable certainty of ultimate collection.

c) The ULB did not have an appropriate internal control system for inventory with regard to receipts, issue for production and physical verification. Further, the internal control system for identification and allocation of overheads to inventory was also not adequate. These could potentially result in material misstatements in the ULB's trade payables, consumption, inventory and expense account balances.

d) The ULB did not have an appropriate internal control system for fixed asset with regard to purchase, construction, transfer and physical verification. Further, the internal control system for identification and allocation of overheads to fixed asset was also not adequate. These could potentially result in material misstatements in the ULB's grants, payable to contractors, tax and other statutory dues, fixed assets, capital work in process and accumulated depreciation account balances.

A 'material weakness' is a deficiency, or a combination of deficiencies, in internal financial control over financial reporting, such that there is a reasonable possibility that a material misstatement of the ULB's annual or interim financial statements will not be prevented or detected on a timely basis.

In our opinion, because of the effects/possible effects of the material weaknesses described above on the achievement of the objectives of the control criteria, the ULB has not maintained adequate internal financial controls over financial reporting and such internal financial controls over financial reporting were not operating effectively as of March 31, 2024 based on the criteria established by the ULB.

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We have considered the material weaknesses identified and reported above in determining the nature, timing, and extent of audit tests applied in our audit of the March 31, 2024 financial statements of the ULB, and these material weaknesses do not affect our opinion on the financial statements of the ULB.

e) in our opinion proper books of account as required by Municipal Accounting Manual have been kept by the ULB so far as appears from our examination of those books. Furthermore, we also state that there is extensive requirement for the proper maintenance of Books of Accounts.

f) Depreciation on Fixed Assets has been charged for the first time in to books of accounts and Depreciation Fund has been created. Due to insufficient information regarding the addition of Fixed Assets before we had taken all the assets added during Financial Year.

g) Opening Balance has been taken as per the Tally Data for the FY 2022-2023.

h) This is the first year for which the Balance Sheet for the ULB has been prepared.

i) Interest on FDR's has not been accounted as per cash receipt basis instead of accrual basis.

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Annexure '2'

The Annexure referred to in paragraph 5 & 6 of Our Report:

1. **Audit of Revenue:**

1) The auditor is responsible for audit of revenue from various sources.
Revenue under various sources such as own revenue, grants and compensation were recorded in the cashbook and ERP accounting software. ULB has classified the revenue sources depending upon its nature and recovery. Whereas during the audit it is found that there is still pending recovery for the past many years. ULB shall focus to recover the same.

2) He is also responsible to check the revenue receipts from the counter files of receipt book and verify that the money receipt is duly deposited in respective bank account. The counter foils or revenue receipts were made available to us for verification. It was informed to us that the revenue/tax collector/officer directly deposits the amount collected with main cashier at the cash counter, who in turn deposit this amount directly to the bank account. A register is being maintained by revenue/tax collector/officer from which collected amount move into cashier cash book. A detailed statement containing outstanding demand and tax collected during the year was provided to us by the concerned department duly certified by the concerned officer.

3) Delay beyond 2 working days shall be immediately brought to the notice of CMO.
No such instances were noticed during the test check of entries conducted by us except the circumstances like public holidays, government or local holidays etc.

4) The entries in Cash book shall be verified.
We have verified the entries in cash book on test check basis. However, due to quantum of transactions and inherent limitation of audit we cannot provide our absolute assurance on the entries of the cash book. It is generally recommended that entries of the cash book should be duly supported by necessary documentary evidences and authorizations.

5) The auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly targets any lapses in revenue recovery shall be a part of the report.
Details with respect to quarterly & monthly targets set for the FY 2023-24 & the revenue recovery against such targets were not made available to us. Hence, it was not possible for us to report the revenue recovery against the quarterly and

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monthly targets.
It was explained that the revenue records are maintained through online portal. During the year 2023-24 the (ENP) software was hacked and the data got eroded Hence, the revenue department was not able to fetch the correct data of outstanding at year end.
The demand and recovery records as maintained by the revenue department summarizes details relating to recovery of revenue during the year.

6) The auditor shall verify the interest income from FDR's and verify that interest is duly and timely accounted for in cash book.
We have verified the interest income from FDR's and noticed that interest income is not recognized in books of accounts on accrual basis. The same is recorded at the time of FDR maturity or on renewal.

7) The case where, the investments are made on lesser interest rates shall be brought to the notice of the CMO.
FDR's have been verified as provided to us & were in the possession of ULB. Detail of the same is provided in sub point 3 of point 4.

2. Audit of Expenditure:

1) The auditor is responsible for audit of expenditure under all the schemes. Expenditures under various heads which were recognized and entered in the books of account were verified on sampling basis. The expenditure under schemes were either directly shown as payment or shown as utilisation from scheme fund in the income & expenditure statement. Grant records and scheme fund cashbooks were also maintained to verify the payments.

2) He is also responsible for checking the entries in cash book and verifying them relevant vouchers.
We have verified the entries in cash book on test check basis which were supported by relevant vouchers/note sheets. However, considering the bulk quantum of entries and the weak internal control procedures, the discrepancies in the entries of cash book cannot be ruled out. On verification of accounting entries some non-statutory compliances came to our attention:

- GST not levied and collected on shop premium collected during the year.

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3) He should also check monthly balance of the cash book and guide the accountant to rectify errors, if any.
On verification of cashbook entries on test check basis we did not came across errors relating to totaling & balancing. However, due to quantum of entries, we cannot provide absolute assurance on issues relating to totaling and balancing.

4) He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of the CMO.
Details relating to deviation of expenditure, if any, of particular scheme is specified at sub point 4 of point 6.

5) He shall also verify that the expenditure is accordance with the guideline, directives, acts and rules issue by Government of India/ State Government.
As explained to us, ULB follows the necessary guidelines, directives, acts and rules issued by Government of India and State Government. However, ULB didn't provided such directives with written confirmation and hence it was not possible for us to verify the expenditures in accordance with such guidelines etc.

6) During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.
ULB follows the hierarchy of sanctions and approvals depending upon the nature of the transactions and financial limits. We have verified the expenditure on test check basis and it was found that such expenditure was duly supported by financial and administrative sanctions accorded by competent authority.

7) All the cases where appropriate sanctions have not been obtained shall be reported and the compliance of audit observation shall be ensured during the audit. Non-compliance of audit paras shall be brought to the notice of CMO.
No such instances were noticed during the test check of such entries conducted by us.

8) He shall verify that all temporary advances of other than employees have been fully recovered.
Temporary advances other than employees were not found in the books of accounts.

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3. **Audit of Book Keeping:**

1) The auditor is responsible for audit of the books of accounts as well as stores.
As per the information and explanation provided to us by the management of the ULB and on perusal of books of accounts, it was noticed by us that the ULB has not maintained Fixed Asset Registers, Security Deposit Registers, Register of Settlement of Contractor / Supplier Bills as prescribed under MP MAM.

2) He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to the Urban local Bodies. Any discrepancies shall be brought to the notices of Commissioner / CMO.

3) The auditor shall verify advance register and see that all the advance to employees are timely recovered according to the condition of advance. All the case of non-recovery shall be specifically mentioned in audit report.

Register of advances to employees were not provided by the ULB. The details of advances and adjustments as per accounting data are as follows:

Date	Name of Person	Amount	Details of Advance given	Adjustment, if any
23/08/2023	Manoj Jain	70,000.00	Building Repairing	-
28/03/2024	Manoj Thakur	8,722.00	Advance for Diversion	-

4) Bank reconciliation statement (BRS) shall be verified from the records of ULB and the bank concerned. If bank reconciliation Statement are not prepared the auditor will help in the preparation of BRS's.
Bank Reconciliation is provided to us by the ULB and made part of the financial statements attached with this report.

5) He shall be responsible for verifying the entries in the Grant register. The receipts and payment of grants shall be duly verified from the entries in cash book.
Grant registers were made not available to us for verification. The entries of receipt & payments were verified from cashbook. A summarized statement of grants, along with differences, has been provided in the point 6(1) of this report.

6) The auditor shall verify the fixed assets register from other records and discrepancies shall be brought to the notices of Commissioner / CMO.

7) Fixed asset registers were not provided to us for verification. Therefore, we are not able to verify the same and comment upon whether it is complete and correctly balanced. Depreciation on Fixed Assets has been charged for the first time in to books of accounts and Depreciation Fund has been created. Due to insufficient information regarding the addition of Fixed Assets before we had taken all the assets added during Financial Year.

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8) The auditor shall reconcile the account of receipt and payment especially for project funds.
ULB maintain separate cash books for different schemes and projects and the accounts were maintained on consolidated basis in the ERP system. The financial statement contains transactions of all the scheme fund too along with the ULB's own fund.

4. Audit of FDR:

1) The auditor is responsible for audit of all fixed deposits and term deposits.
We have verified fixed deposits maintained by the ULB and provided to us for verification. The entries in the registers were made for the FDR made or matured during the year. The copies of acknowledgments were maintained by the ULB.

2) It shall be ensured that proper record of FDR's are maintained and renewals are timely done.
Records of FDR's are maintained in register and physical copies of acknowledgments. The FDR's are kept on auto renewal basis with the banks. Some of the entries of renewals in the register were not updated.

3) The case where FDR'S / TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/ CMO.
The investment in FDR's/TDR's were made by the ULB at the prevailing interest rates. However, no significant documents or information were made available which can substantiate the ULB's effort to look for alternative options.

4) Interest earned on FDR/TDR Shall be verified from entries in the cash book. Interests on FDRs' are booked on receipt basis, as on the maturity and realization of invested amount is recorded in the cash book. Interest on FDR's has not been accounted as per cash receipt basis instead of accrual basis.

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5. **Audit of Tenders / Bids:**

1) The auditor is responsible for audit of all tenders / bids invited by the ULB.
   Tender related documents were provided to us on test check basis. On verification of produced documents, we can conclude that procedure of tendering was followed by the ULB.

2) He shall check whether competitive tendering procedures are followed for all bids. Tender related documents were provided to us on sampling basis, and except few minor irregularities we found them complete and appropriate. Competitive tendering procedures were followed for all bids.

3) He shall verify the receipts of tender fee / bid processing fee / performance guarantee both during the construction and maintenance period. Tender related documents were provided on test check basis, and we have verified the receipts of tender fee / bid processing fee / performance guarantee etc. No major irregularities were found during our verification in the produced documents.

4) The bank guarantees, if received in lieu of bid processing fee / performance guarantee shall be verified from the issuing banks.
   No such bank guarantees were produced before us for verification.

5) The conditions of BG shall also be verified; any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of Commissioner/CMO.
   No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions of BG.

6) The cases of extension of BG shall be brought to the notice of Commissioner / CMO. Proper guidance to extend the BC's shall also be given to ULB
   No such bank guarantees were produced before us for verification. Therefore, it is not possible for us to comment on the conditions/extensions of BG.

7) The contract closure shall also be verified by the auditor.
   No contract closure documents were made available to us for verification.

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6. **Audit of Grants and Loans:**

1) The auditor is responsible for audit of grants given by Central Government and its utilization.

Details of grant receipt and utilised as according to the accounting and grant records are as follows:

Grants	Opening Balance	Received	Utilized	Closing Balance
15th Finance	1,71,58,611.00	56,29,097.00	2,04,10,708.00	23,77,000.00
Dindayal Rasoi	-	13,33,000.00	5,96,891.00	7,36,109.00
State Finance Commission	34,11,000.00	66,08,000.00	64,03,000.00	36,16,000.00
Kayakalp Anudan	-	17,99,422,00	-	17,99,422.00
Special Fund	-	10,00,000.00	-	10,00,000.00
Mulbhut Basic Facility	-	33,05,738.00	33,05,738.00	-
Vidhyak Sansad Janbhagidari	-	3,35,000.00	3,35,000.00	-
Vivah Sahayta	-	2,04,000.00	1,53,000.00	51,000.00
SDRF	-	10,15,000.00	-	10,15,000.00
MLA	2,84,852.00	-	2,84,852.00	-
Road Development	22,48,000.00	22,47,904.00	26,42,904.00	18,53,000.00
Other Grant	3,25,000.00	2,19,396.00	3,25,000.00	2,19,396.00
BLC 2.50 LAKH	-	1,00,000.00	-	1,00,000.00
UIDSSMT Water Yojana	-	1,60,93,000.00	1,60,93,000.00	-
Total	**2,34,27,463.00**	**3,98,89,557.00**	**5,05,50,093.00**	**1,27,66,927.00**

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2) He is responsible for audit of grants received from State Government and its utilization.
The details of grants received from State government and central government were provided in the above table.

Details of loan from HUDCO are provided here below:

Quarter	Interest Payment by ULB	Principal Payment by ULB	Total Payment
1	31,155.00	55,000.00	86,155.00
2	29,836.00	55,000.00	84,836.00
3	28,141.00	55,000.00	83,141.00
4	26,893.00	55,000.00	81,893.00
	1,16,025.00	**2,20,000.00**	**3,36,025.00**

HUDCO Loan Outstanding as on 31/03/2024 as per accounts: Rs. 59,75,748/-

3) The auditor shall specifically point out any diversion of funds from capital receipts/ grants/ bans to revenue expenditure.
As per the information made available to us, and as per our verification, instances of diversion of funds from one grant account to another have not been noticed. However, due to inherent limitation of internal controls over financial reporting possibilities of fund diversion cannot be ruled out completely.

GCV & ASSOCIATES LLP
PARTNER
CHARTERED ACCOUNTANTS

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Other Audit Observations

1. Non recovery of taxes:

Urban Local Bodies (ULB) earns revenue from their own resources through taxes, rent, fees, issue of licenses etc.

Non Recovery of dues *(Amount in)*

Revenue Head	Previous year's recoverable as on 01/04/2023	Received From Previous Dues	Un-Recovered Due for More than a Year	Current Year Demand	Current Year's Recover y	Un- Recovered due of Current Year	Total Recover y	Total un-recovered amount
Sampatti Kar	873511	367359	506152	1276561	962136	314425	1329495	820577
Samekit Kar	592704	285093	307611	585450	317627	267823	602720	575434
Nagar Vikas Upkar	249698	126180	123518	331727	219073	112654	345253	236172
Siksha Upkar	249698	126180	123518	331727	219073	112654	345253	236172
Water Tax	1366940	878500	488440	4736880	3040710	1696170	3919210	2184610
Shop Rent	3492511	685709	2806802	3498227	2301358	1196869	2987067	4003671
Total	**68,25,062.00**	**24,69,021.00**	**43,56,041.00**	**1,07,60,572.00**	**70,59,977.00**	**37,00,595.00**	**95,28,998.00**	**80,56,636.00**
Total Un-Recovered amount								**80,56,636.00**

For GCV & Associates LLP
Chartered Accountants

GCV & ASSOCIATES LLP CHARTERED ACCOUNTANTS CA VISHAL SAHU M.No. 433994 FRN. 137906W C400298

CA Vishal Sahu
Partner
M. No.: 433994
Date: 13.01.2025
UDIN: 25433994BMKXND6552

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Reporting on Audit for Financial Year 2023 - 2024
Name of ULB: NAGAR PALIKA PARISHADMARWARA
Name of Auditor: **GCV & ASSOCIATES LLP, CHARTERED ACCOUNTANTS**

Parameters	Description	Observations	Suggestions
Audit of Expenditure	Verification of Expenditures are as per guidelines, directives, and rules under all schemes and entries of expenditures in cash book, Diversion of Funds, financial propriety of expenditures, scheme project wise utilisation certificate.	Observations were listed in brief in point no. 2 of annexure 2 of audit report attached	Utilisation certificate in reconciliation with the grant register should be maintained. Statutory deduction should be made & deposited from the payments wherever applicable.
Audit of Book keeping	Verification of books of accounts and stores are maintained as per accounting rules, advance register and check timely recovery, Bank reconciliation statement, grant register, fixed asset register	Observations were listed in brief in point no. 3 of annexure 2 of audit report attached	Required books of accounts as prescribed under MP MAM Should be maintained
Audit of FDR/TDR	Verify fixed deposits and term deposits and their maintenance	Observations were listed in brief in point no. 4 of annexure 2 of audit report attached	FDR register should contain interest accrued during the year.
Audit of Tenders and Bids	Verify Tenders/Bids invited by ULB and competitive tendering procedures followed	Observations were listed in brief in point no. 5 of annexure 2 of audit report attached	Procedure for Tenders opening and Performance review should be carefully monitored.

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Audit of Grants & Loans	Verification of Grant received from Government and its utilisation	Observations were listed in brief in point no. 6 of annexure 2 of audit report attached	Grant utilisation certificates should be prepared for all the grants. Loan utilisation and consequential revenue generation records should be maintained.
Verify whether any diversion of funds from capital receipt /grants /Loans to revenue expenditure and from one scheme /Project to another.		Observations related to diversion of funds has been pointed out in point no. 6 (iv) of annexure 2 of report attached	
Whether all the temporary advances have been fully recovered or not.		Cases of outstanding advances have been outlined in point no. 3 (3) of report attached.	Registers of advances given and adjusted during the year should be prepared by the ULB.
Whether bank reconciliation statements are being regularly prepared		BRS prepared by the ULB	NA

For GCV & Associates LLP
Chartered Accountants

GCV & ASSOCIATES LLP CHARTERED ACCOUNTANTS CA VISHAL SAHU M.No. 433994 FRN. 137906W C400298

CA Vishal Sahu
Partner
M. No.: 433994
Date: 13.01.2025
UDIN: 25433994BMKXND6552

मुख्य नगर पालिका अधिकारी
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NAGAR PALIKA PARISHAD, AMARWADA
BALANCE SHEET
(AS ON 31 MARCH 2024)

CODE NO.	PARTICULARS	SCHEDULE NO.	AMOUNT (RS.) AS ON 31 MARCH 2024	AMOUNT (RS.) AS ON 31 MARCH 2023
	I. EQUITY AND LIABILITIES			
	Reserves and Surplus			
3-10	Municipal (General) Fund	B-1	136,970,586.44	119,065,048.59
3-11	Earmarked Funds	B-2	-	-
3-12	Reserves	B-3	44,226,296.33	13,553,235.33
	Total Reserves & Surplus		**181,196,882.77**	**132,618,283.92**
3-20	**Grants, Contributions for Specific purposes**	B-4	12,766,927.00	23,427,463.00
	Total Grants & Contributions		**12,766,927.00**	**23,427,463.00**
	Loan			
3-30	Secured Loans	B-5	5,975,748.00	6,195,748.00
	Unsecured Loans	B-6	-	-
	Total Loans		**5,975,748.00**	**6,195,748.00**
	Current Liabilities & Provisions			
3-40	Deposit received	B-7	677,174.00	(2,165,732.00)
3-41	Deposit Works	B-8	-	-
3-50	Other Liabilities	B-9	89,162.00	(842,637.15)
3-60	Provisions	B-10	150,000.00	-
	Total Current liabilities & Provision		**916,336.00**	**(3,008,369.15)**
	TOTAL LIBILITIES		**200,855,893.77**	**159,233,125.77**
	II. ASSETS			
	Fixed Assets	B-11		
4-10	Gross Block		91,382,444.13	61,242,064.13
4-11	**Less** : Accumulated Depreciation		4,301,706.00	-
	Net Block		**87,080,738.13**	**61,242,064.13**
4-12	Capital Work-in-progress		5,421,930.00	-
	Total Fixed Assets		**92,502,668.13**	**61,242,064.13**
	Investments			
4-20	Investments- General Fund	B-12	15,227,328.66	15,227,328.66
4-21	Investments- Other Funds	B-13	4,000,000.00	4,000,000.00
	Total Investment		**19,227,328.66**	**19,227,328.66**
	Current Assets, Loans Advances			
4-30	Stock in Hand (Inventories)	B-14	-	-
	Sundry Debtors (Receivables)	B- 15	-	-
4-31	Gross amount outstanding		8,056,636.00	-
4-32	Less : Accumulated provision against bad and doubtful receivables		-	-
	Net Receivables		**8,056,636.00**	-
	Prepaid Expenses	B-16		
440-10	Establishment		-	-
440-20	Administrative		-	-
440-30	Operations & Maintenance		-	-
	Total		-	-
4-50	Cash and Bank Balances	B-17	80,990,538.98	78,763,732.98
4-60	Loan, advances and deposits	B- 18	78,722.00	-
	Total of Current Assets, loans & Advances		**89,125,896.98**	**78,763,732.98**
	Other Assets	B- 19	-	-
	Miscellaneous Expenditure (to the extent not written off	B- 20	-	-
	TOTAL ASSETS		**200,855,893.77**	**159,233,125.77**
	Note to Balance sheets	B- 21A	-	

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GCV & ASSOCIATES LLP CHARTERED ACCOUNTANTS PARTNER

NAGAR PALIKA PARISHAD, AMARWADA
INCOME & EXPENDITURE STATEMENT
(FOR THE YEAR ENDED 31 MARCH 2024)

CODE NO.	PARTICULARS	SCHEDULE NO.	AMOUNT (RS.) AS ON 31 MARCH 2024	AMOUNT (RS.) AS ON 31 MARCH 2023
	I. INCOME			
1-10	Tax Revenue	I - 1	11,243,701.00	19,966,961.00
1-20	Assigned Revenue & Compensation	I - 2	17,755,123.00	1,226,313.00
1-30	Rental Income form Municipal Properties	I - 3	24,795,589.00	5,501,989.00
1-40	Fees & User Charges	I - 4	524,738.00	2,330,383.00
1-50	Sales & Hire Charges	I - 5	60,224.00	37,510.00
1-60	Revenue Grants, Contribution & Subsidies	I - 6	1,416,961.00	22,784,308.00
1-70	Income From Investments	I - 7	1,382,430.00	2,429,893.89
1-71	Interest Earned	I - 8	-	-
1-80	Other Income	I - 9	5,300.00	18,269.00
	I. Total Income		**57,184,066.00**	**54,295,626.89**
	II. EXPENDITURE			
2-10	Establishments Exp	I - 10	26,762,871.00	24,971,050.87
2-20	Administrative Expenses	I - 11	4,442,344.00	13,278,509.68
2-30	Operation & Maintenance	I - 12	18,729,439.00	15,458,843.28
2-40	Interest & Finance Charges	I - 13	143,267.00	8,875.70
2-50	Programme Expenses	I - 14	894,233.00	301,657.00
2-60	Revenue Grants, Contribution & Subsidies	I - 15	1,808,567.00	-
2-70	Provisions and Write off	I - 16	-	-
2-71	Miscellaneous Expenses	I - 17	-	-
2-72	Depreciation on Fixed assets	B -11	4,301,706.00	-
	II. Total Expenditure		**57,082,427.00**	**54,018,936.53**
	Gross Surplus/ (deficit) of income over [I - II]		**101,639.00**	**276,690.36**
2-80	**Add** : Prior period Items (Net)		-	-
	Gross Surplus/ (deficit) of income over		**101,639.00**	**276,690.36**
2-90	**Less** : Transfer to reserve funds		-	-
Net balance being surplus / deficit carried over to Municipal Fund			**101,639.00**	**276,690.36**

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NAGAR PALIKA PARISHAD, AMARWADA
SCHEDULE TO BALANCE SHEET
[AS ON 31 MARCH 2024]

CODE NO.	PARTICULARS	AMOUNT- [RS.] AS ON 31 MARCH 2024	AMOUNT- [RS.] AS ON 31 MARCH 2023

Schedule B- 1 : Municipal- [General] Fund- [Code No. 310]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
310-10	**Municipal Fund**	-	-
	Opening Balance	118,788,358.23	118,788,358.23
	Add : Addition During the year	21,584,101.00	-
	Less : Deduction During the year	3,780,202.15	-
	Municipal fund Closing Balance at the end of the year	**136,592,257.08**	**118,788,358.23**
	Excess of Income over Expenditure		
310-90	Opening Balance	276,690.36	-
	Add : Addition During the year	101,639.00	276,690.36
	Less : Deduction during the year	-	-
	Excess of Income over Expenditure Closing Balance at end of year	**378,329.36**	**276,690.36**
	Total	**136,970,586.44**	**119,065,048.59**

Schedule B- 2 : Earmarked Funds -- [Code No. 311]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
311-20	Special Funds	-	-
311-70	Trust or Agency fund (Unutilised)	-	-
	Total	-	-

Schedule B- 3 : Reserves -- [Code No. 312]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
312-10	Capital Contribution	-	-
312-11	Capital Reserve	44,226,296.33	13,553,235.33
312-20	Borrowing Redemption Reserve	-	-
312-30	Special Fund- Sanchit Nidhi	-	-
312-40	Statutory Reserve	-	-
312-50	General Reserve	-	-
312-60	Revaluation Reserve	-	-
	Total	**44,226,296.33**	**13,553,235.33**

Schedule B- 4 : Grants & Contribution for specific purpose - Unutilised-- [Code N

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
320-10	**Central Government**		
	Opening balance	17,158,611.00	8,619,000.00
	Add : Addition during the year	5,629,097.00	15,513,828.00
	Less : Deduction during the year	20,410,708.00	705,365.00
	Central Government Grant Closing Balance Unutilised	**2,377,000.00**	**23,427,463.00**
320-20	**State Government**		
	Opening Balance	6,268,852.00	-
	Add: Addition during the year	34,260,460.00	-
	Less : Deduction during the year	30,139,385.00	-
	State Government Grant Closing Balance Unutilised	**10,389,927.00**	-
	Total	**12,766,927.00**	**23,427,463.00**

GCV & ASSOCIATES LLP PARTNER CHARTERED ACCOUNTANTS

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Schedule B- 5 : Secured Loan -- [Code No. 330]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
330-10	Loan from Central Governments	-	-
330-20	Loan from State Governments	-	-
330-30	Loan from Govt. Bodies & Associations	5,975,748.00	6,195,748.00
330-40	Loan from International Agencies	-	-
330-50	Loan form Banks & Other Financial Institutions	-	-
330-60	Other Term Loans	-	-
330-70	Bonds & Debentures	-	-
330-80	Other Loans	-	-
	Total	**5,975,748.00**	**6,195,748.00**

Schedule B- 6 : Unsecured Loan -- [Code No. 331]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
330-10	Loan from Central Governments	-	-
330-20	Loan from State Governments	-	-
330-30	Loan from Govt. Bodies & Associations	-	-
330-40	Loan from International Agencies	-	-
330-50	Loan form Banks & Other Financial Institutions	-	-
330-60	Other Term Loans	-	-
330-70	Bonds & Debentures	-	-
330-80	Other Loans	-	-
	Total	-	-

Schedule B- 7 : Deposit Received -- [Code No. 340]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
340-10	From Contractors	677,174.00	(2,165,732.00)
340-20	From Revenues	-	-
340-30	From Staff	-	-
340-80	From other	-	-
	Total	**677,174.00**	**(2,165,732.00)**

Schedule B-8 : Deposit Works -- [Code No. 341]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
341-10	Civil Works	-	-
341-20	Electrical Work	-	-
341-80	Others	-	-
	Total	-	-

Schedule B-9 : Other Liabilities -- [Code No. 350]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
350-10	Creditors / Suppliers	(40.00)	(842,637.15)
350-11	Employee Liabilities	-	-
350-12	Interest Accrue & Due	-	-
350-20	Recoveries payable	-	-
350-30	Governments Dues Payable	(25.00)	-
350-80	Others	89,227.00	-
	Total	**89,162.00**	**(842,637.15)**

Schedule B-10 : Provision-- [Code No. 360]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
360-10	Provision for Expenses	150,000.00	-
360-20	Provision for Interest	-	-
360-30	Provision - others	-	-
	Total	**150,000.00**	

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Schedule B-12 : Investments - General Fund - [Code No. 420]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
420-10	Central Government Securities	-	-
420-20	State Government Securities	-	-
420-30	Debentures and Bonds	-	-
420-40	Preference Shares	-	-
420-50	Equity Shares	-	-
420-60	Units of Mutual Funds	-	-
420-80	Other Investments FDR	15,227,328.66	-
	Total	**15,227,328.66**	-

Schedule B-13 : Investments - Other Fund- [Code No. 421]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
421-10	Central Government Securities	-	-
421-20	State Government Securities	-	-
421-30	Debentures and Bonds	-	-
421-40	Preference Shares	-	-
421-50	Equity Shares	-	-
421-60	Units of Mutual Funds	-	-
421-80	Other Investments	4,000,000.00	19,227,328.00
	Total	**4,000,000.00**	**19,227,328.00**

Schedule B-14 : Store/ Stock/ Inventories- [Code No. 430]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
430-10	General Stores	-	-
430-20	Loose Tools	-	-
430-30	Others	-	-
	Total	-	-

Schedule B-15 : Sundry Debtors (Receivables)- [Code No. 431]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
431-10	Receivable for Property Taxes		
	Less than 3 years*	-	-
	More than 3 years*	1,396,011.00	-
		1,396,011.00	-
431-19	Receivables from Water Taxes		
	Less than 3 years*	-	-
	More than 3 years*	2,184,610.00	-
		2,184,610.00	-
431-31	Receivables from Rent		
	Less than 3 years*	-	-
	More than 3 years*	4,003,671.00	-
		4,003,671.00	-
431-40	Receivables from Other Sources		
	Less than 3 years*	-	-
	More than 3 years*	472,344.00	-
		472,344.00	-
431-50	Others	-	-
		-	-
	Total	**8,056,636.00**	

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Schedule B-16 : Prepaid Expenses- [Code No. 440]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
440-10	Establishment	-	-
440-20	Administrative	-	-
440-30	Operations & Maintenance	-	-
	Total	-	-

Schedule B-17 : Cash and Bank Balances- [Code No. 450]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
450-10	Cash in Hand	-	-
	Balance with Bank	-	-
450-21	Nationalized Banks	80,990,538.98	78,763,732.98
450-22	Other Scheduled banks	-	-
450-23	Scheduled Co-operative Banks	-	-
450-24	Post Office	-	-
	Total	80,990,538.98	78,763,732.98

Schedule B-18: Loan, Advances and Deposit- [Code No. 460]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
460-10	Loans and advances to employess	78,722.00	-
460-20	Employees Provident fund Loans	-	-
460-30	Loans to others	-	-
460-40	Advances to Supplier and Contractors	-	-
460-50	Advance to Others	-	-
460-60	Deposits with External Agencies	-	-
460-31	Loan to Employees	-	-
460-51	Advance against Schemes	-	-
	Total	78,722.00	-

Schedule B-18 (a): Accumulated Provisions against Loans, Advances & Deposits-

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
461-10	Loans	-	-
461-20	Advances	-	-
461-30	Deposit	-	-
	Total	-	-

Schedule B-19 : Other Assets- [Code No. 470]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
470-10	Deposits Works	-	-
470-20	Other asset control accounts	-	-
	Total	-	-

Schedule B-20 : Miscellaneous Expenditure(to the extent not written off)- [Code

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
480-10	Loan Issue Expenses Deferred	-	-
480-20	Discount on issue of loans	-	-
480-30	Deferred Revenue Expenses	-	-
480-90	Others	-	-
	Total	-	-

GCV & ASSOCIATES LLP
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NAGAR PALIKA PARISHAD AMARWADA

SCHEDULE TO INCOME & EXPENDITURE STATEMENT

[FOR THE YEAR ENDED 31 MARCH 2024]

CODE NO.	PARTICULARS	AMOUNT- [RS.] AS ON 31 MARCH 2024	AMOUNT- [RS.] AS ON 31 MARCH 2023

Schedule I - 1 Tax Revenue- [Code No. 110]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
110-01	Property Tax- [Revenue]	3,328,226.00	1,757,420.00
110-02	Water Tax	6,477,096.00	2,117,708.00
110-03	Sewerage Tax	52,375.00	40,074.00
110-04	Conservancy Tax	-	-
110-05	Lighting Tax	-	-
110-06	Education Tax	581,425.00	-
110-07	Vehicle Tax	-	-
110-09	Electricity Tax	-	-
110-10	Professional Tax	-	-
110-11	Advertisement Tax	-	-
110-12	Pilgrimage Tax	-	-
110-13	Show Tax	-	-
110-15	Tax on Animals	223,154.00	-
100-16	Fire Tax	-	-
110-51	Octroi & Toll	-	15,441,758.00
110-52	Cess	-	-
110-80	Town & Development cess	581,425.00	-
110-80	Swachta Kar	-	-
110-80	Other Taxes	-	610,001.00
	Sub - Total	**11,243,701.00**	**19,966,961.00**
	Less : Tax Remission and Refund- [Schedule I - 1(a))	-	-
	Total	**11,243,701.00**	**19,966,961.00**

Schedule I - 2 : Assigned Revenues & Compensation- [Code No. 120]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
120-10	Taxes and Duties Collected by Other	3,420,309.00	1,226,313.00
120-20	Compensation in lieu of Taxes / duties	14,334,814.00	-
120-30	Compensation in lieu of Taxes Concessions	-	-
	Total	**17,755,123.00**	**1,226,313.00**

Schedule I - 3 : Rental Income from Municipal Properties - [Code No. 130]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
130-10	Rent From Civic Amenities	7,086,411.00	5,490,095.00
130-20	Rent From Office Buildings **(Shop)**	17,676,528.00	-
130-30	Rent From Guest House	-	-
130-40	Rent From Lease Land	-	-
130-80	Others Rents	32,650.00	11,894.00
	Sub - Total	24,795,589.00	5,501,989.00
130-90	**Less** : Rent Remissions & Refunds	-	-
	Total	**24,795,589.00**	**5,501,9[illegible]**

GCV & ASSOCIATES LLP PARTNER CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी

नगर पालिका परिषद अमरवाड़ा

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
140-10	Empanelment & Registration charges	30.00	809,890.00
140-11	Licensing- [License Fee)	83,840.00	293,365.00
140-12	Fees for Grant of permit	4,000.00	-
140-13	Fees for Certificate or Extract Dev,Betterment,Demolition,Space	14,751.00	34,681.00
140-14	Contribution, Parking, Development charges	-	-
140-15	Regularization Fees	4,500.00	422,469.00
140-20	Penalties and Fines	2,000.00	8,916.00
140-40	Other Fees	274.00	13,638.00
140-40	Panjiyan & Navikaran	-	-
140-40	Advertisement Fees (Prakashn shulk)	-	-
140-40	Parking Fees	-	-
140-40	Road Cutting Charges	-	-
140-40	Application Fees	-	-
140-40	Documentation Charges	-	-
140-40	Reservation Fees	-	-
140-50	User Charges	411,451.00	161,670.00
140-60	Entry Fees	-	-
140-70	Service/Administrative Charges	3,892.00	585,754.00
140-80	Other Charges/ income	-	-
	Sub-Total	**524,738.00**	**2,330,383.00**
	Less: Fees and Charges Remission & Refund	-	-
	Total	**524,738.00**	**2,330,383.00**

Schedule I-5: Sale & Hire charges -income head-wise - [Code No.150]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
150-10	Product Sale	-	-
150-10	Plot Sale	-	-
150-11	Sale of Forms and Publication	60,224.00	37,510.00
150-12	Sale of Store and Scrap	-	-
150-30	Sale of other	-	-
150-40	Hire Charges for Vehicle	-	-
150-41	Hire Charges for Equipment	-	-
	Total	**60,224.00**	**37,510.00**

Schedule I-6: Revenue Grant ,Contribution and Subsidies - [Code No.160]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
160-10	Revenue Grant	1,416,961.00	18,987,935.00
160-20	Re-imbursement of Expenses	-	-
160-30	Contribution toward Schemes	-	3,796,373.00
	Total	**1,416,961.00**	**22,784,308.00**

Schedule I-7: income from Investment-General Fund - [Code No.170]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
170-10	Interest on Investment	1,382,430.00	2,429,893.89
170-20	Dividend	-	-
170-30	Income From Projects taken up on commercial bas	-	-
170-40	Profit in Sale Investment	-	-
170-80	other	-	-
	Total	**1,382,430.00**	**2,429,893.89**

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Schedule I-8: Interest Earned - [Code No.171]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
171-10	Interest From Bank Account	-	-
171-20	Interest on Loss and advances to Employees	-	-
171-30	Interest on loans to others	-	-
171-40	other Interest	-	-
	Total	**-**	**-**

Schedule I-9:Other income - [Code No.180]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
180-10	Deposits Forfeited	-	-
180-11	Lapsed Deposit	-	-
180-20	Insurance Claim Recovery	-	-
180-30	Profit on Disposal of Fixed Assets	-	-
180-40	Recovery From Employees	-	-
180-50	Unclaimed Refund/Liabilities	-	-
180-60	Excess Provision Written bank	-	-
180-80	Miscellaneous Income	5,300.00	15,793.00
180-80	Lease of Lands	-	-
180-80	Lease of Lands (Bhu Bhatak/Parmision ShulK)	-	-
180-80	Miscellaneous Income	-	2,476.00
	Total	**5,300.00**	**18,269.00**

Schedule I - 10 Establishment Expenses- [Code No. 210]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
210-10	Salaries and Allowances Officer, Staff, Wages Ex,	23,917,269.00	22,346,468.87
210-10	Gratia, Bonus Octroi, Bonus	-	-
210-20	Benefits and Allowances	-	1,944,674.00
210-30	Pension	-	601,212.00
210-40	Other Terminal and Retirements Benefits	2,845,602.00	78,696.00
210-50	Scheme Expenses	-	-
	Total	**26,762,871.00**	**24,971,050.87**

Schedule I - 11 Administrative Expenses- [Code No. 220]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
220-10	Rent/ Rates and Taxes	-	-
220-11	Office Maintenance	-	6,327,255.00
220-12	Communication Expenses	19,505.00	58,087.68
220-20	Books & Periodicals	6,385.00	-
220-21	Printing & Stationary	272,927.00	617,349.00
220-30	Travelling and Conveyance	3,327,814.00	4,080,818.00
220-40	Insurance	91,585.00	18,087.00
220-50	Audit Fees	215,000.00	76,700.00
220-51	Legal Fees	44,000.00	23,485.00
220-52	Professional and Other Fees	128,795.00	114,658.00
220-60	Advertisements and Publicity	269,433.00	1,796,022.00
220-61	Membership & Subscriptions	-	-
220-80	Other- [Adm. Expenses)	66,900.00	166,048.00
260-40	Store/ Material Supply	-	
	Total	**4,442,344.00**	**13,278,509.68**

Schedule I - 12 Operations & Maintenance- [Code No. 230]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
230-10	Power & Fuel	8,004,707.00	6,025,735.40
230-20	Bulk Purchases	2,672,910.00	291,070.00
230-30	Consumption of Stores	-	199,681.00
230-40	Hire Charges	297,900.00	89,550.00
230-51	Repair & Maintenance - Infrastructure Assets	4,714,785.00	1,191,241.00
230-52	Repair & Maintenance - Civic Amenities	1,061,670.00	3,056,156.00
230-53	Repair & Maintenance - Buildings	69,402.00	2,708,034.00
230-54	Repair & Maintenance - Vehicles	563,277.00	946,285.88
230-59	Repair & Maintenance - Others	259,654.00	938,090.00
230-80	Other Operating & Maintenance Expenses	1,085,134.00	13,000.00
	Total	**18,729,439.00**	**15,458,843.28**

Schedule I - 13 Interest and Finance charges- [Code No. 240]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
240-10	Interest on loans from Central Government	-	-
240-20	Interest on loans from State Government	-	-
240-30	Interest on loans from Government Bodies & Association	116,025.00	-
240-40	Interest on loans from International Agencies	-	-
240-50	Interest on loans from Banks & other Financial	-	-
240-60	Other Interest	-	-
240-70	Bank Charges	27,242.00	8,875.70
240-80	Other Finance Expenses	-	-
	Total	**143,267.00**	**8,875.70**

Schedule I - 14 Programme Expenses- [Code No. 250]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
250-10	Election Expenses	52,340.00	301,657.00
250-20	Own Programmes- [Festival Expenses)	764,026.00	-
250-30	Share in Programmes of others	77,867.00	-
	Total	**894,233.00**	**301,657.00**

Schedule I - 15 Revenue Grants, contribution and subsidies- [Code No. 260]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
260-10	Grants	200,000.00	-
260-20	Contributions	1,608,567.00	-
260-30	Subsidies	-	-
	Total	**1,808,567.00**	-

Schedule I - 16: Provision and Write off- [Code No. 270]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
270-10	Provisions for Doubtful receivables	-	-
270-20	Provisions for Other Assets	-	-
270-30	Revenues written off	-	
270-40	Assets Written off	-	
270-50	Miscellaneous Expenses written off	-	
	Total	-	

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Schedule I - 17: Miscellaneous Expenses- [Code No. 271]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
271-10	Loss on disposal of Assets	-	-
271-20	Loss on disposal of Investments	-	-
271-80	Other Miscellaneous Expenses	-	-
	Total	-	-

Schedule I - 18: Prior Period Items- (Net)- [Code No. 280]

CODE	PARTICULARS	C. Y. 2024	P. Y. 2023
	Income		
280-10	Taxes	-	-
280-20	Other- Revenues	-	-
280-30	Recovery of revenues written off	-	-
280-40	other Income	-	-
	Sub Total	-	-
	Expenses		
280-50	Refund of Taxes	-	-
280-60	Refund of Other- Revenues	-	-
280-80	Other Expenses	-	-
	Sub Total	-	-
	Total	-	-

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Schedule B-11 : Fixed Assets - [Code No. 411]

Code No.	Particulars of Assets	Gross Block						Accumulated Depreciation				Net Block	
		Opening Balance	Rate of Depriciation	Addition during the Period Before 30/09/2023	Addition during the Period After 30/09/2023	Deduct during the year	Total at the end of Period	Opening Balance	Addition during the year	Deduct during the Period	Total at the end of Period	At the end of Current year	At the end of Previous Year
410-10	Land	-	-	-	-	-	-	-	-	-	-	-	-
410-11	Park and Playground	935,594.00	5.00	96,331.00	1,096,062.00	-	2,127,987.00	-	78,998.00	-	78,998.00	2,048,989.00	-
410-12	Lakes	-	5.00	-	-	-	-	-	-	-	-	-	-
410-20	Buildings	22,580,687.48	5.00	306,923.00	704,150.00	-	23,591,760.48	-	1,161,985.00	-	1,161,985.00	22,429,775.48	-
410-30	Roads & Bridges	29,149,510.26	5.00	1,276,092.00	4,747,451.00	-	35,173,053.26	-	1,639,966.00	-	1,639,966.00	33,533,087.26	-
410-31	Sewerage & Drainage	5,051,941.67	5.00	785,502.00	18,542,246.00	-	24,379,689.67	-	755,428.00	-	755,428.00	23,624,261.67	-
410-32	Waterways	685,773.58	5.00	98,100.00	-	-	783,873.58	-	39,194.00	-	39,194.00	744,679.58	-
410-33	Public Lightings	-	10.00	-	184,917.00	-	184,917.00	-	9,246.00	-	9,246.00	175,671.00	-
410-34	Community Toilet Complex	-	5.00	-	-	-	-	-	-	-	-	-	-
410-40	Plants & Machinery	-	15.00	334,246.00	604,120.00	-	938,366.00	-	95,446.00	-	95,446.00	842,920.00	-
410-50	Vehicles	2,080,979.00	15.00	-	755,000.00	-	2,835,979.00	-	368,772.00	-	368,772.00	2,467,207.00	-
410-60	Office & Other Equipment's	681,578.14	15.00	123,720.00	-	-	805,298.14	-	120,795.00	-	120,795.00	684,503.14	-
410-70	Furniture & Fixtures & Other Fixed	76,000.00	10.00	-	65,520.00	-	141,520.00	-	10,876.00	-	10,876.00	130,644.00	-
410-80	Other Fixed Assets	-	10.00	-	420,000.00	-	420,000.00	-	21,000.00	-	21,000.00	399,000.00	-
	Total	61,242,064.1		3,020,914.00	27,119,466.00	-	91,382,444.1	-	4,301,706.00	-	4,301,706.0	87,080,738.13	-
412	Capital Work in Progress			2,984,492.00	2,437,438.00	-	5,421,930.00	-	-	-	-	5,421,930.00	
	Grant Total	61,242,064.13		6,005,406.00	29,556,904.00	-	96,804,374.13	-	4,301,706.00	-	4,301,706.00	92,502,668.13	-

NOTE :- DEPRICATION HAVE BEEN CHARGEED ON FIXED ASSETS, AS PER INCOME TAX ACT.

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Bank Reconsilation Statements for the FY 2023-2024
Nagar Palika Parishad Amarwara

	HDFC BANK A/c No. 50100504937232		
	Closing Balance As per Bank		736,109.00
Less	Bank Deposit but not entered in cash book 13/12/2023	500.00	500.00
	Closing Balance as per Tally		735,609.00

	HDFC BANK A/c No. 50100568581465		
	Closing Balance As per Bank		3,623,329.32
Add	Bank Charge not entered in cash book 13/05/2023	0.48	0.48
	Closing Balance as per Tally		3,623,329.80

	State Bank of India A/c No. 11275200153		
	Closing Balance As per Bank		756,176.85
Less	अक्टूम्बर माह में बैंक में 50818 रू0 जमा होना पाया गया किन्तु कैश बुक में 50791 की प्रविष्टि की गई		
	31/10/2023	27.00	27.00
	Closing Balance as per Tally		756,149.85

	State Bank of India A/c No. 53025210542			
	Closing Balance As per Bank		26,826,717.68	12.00
Add	bank Charge Not entered in cash book			
	13/04/2023 Bank Charge as per bank 1177.64 but entered in cash book 1177	0.64		
	19/05/2023 bank Withdrwal 39644 but entered in cash book 39643	1.00		
	19/05/2023 bank Withdrwal 20048 but entered in cash book 20047	1.00		
	31/05/2023 Bank Charge as per bank 2357.64 but entered in cash book 2356	1.64		
	30/06/2023 Bank Charge as per bank 1177.64 but entered in cash book 1176	1.64		
	31/07/2023 Bank Charge as per bank 1295.64 but entered in cash book 1294	1.64		
	31/07/2023 Bank Charge as per bank 2239.64 but entered in cash book 2238	1.64		
	30/09/2023 Bank Charge as per bank 1177.64 but entered in cash book 1076	101.64		

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31/10/2023	Bank Charge as per bank 1177.64 but entered in cash book 1176	1.64	
30/11/2023	Bank Charge as per bank 2239.64 but entered in cash book 2238	1.64	
31/12/2023	Bank Charge as per bank 1177.64 but entered in cash book 1176	1.64	
30/01/2024	bank Withdrwal 3856 but entered in cash book 3855	1.00	
30/01/2024	bank Withdrwal 2239.64 but entered in cash book 2238	1.64	
29/02/2024	Bank Charge as per bank 1177.64 but entered in cash book 1176	1.64	
31/03/2024	Bank Charge as per bank 1177.64 but entered in cash book 1176	1.64	
			121.68
			26,826,839.36

Less	Bank Deposit but not entered in cash book		
11/07/2023		6,523.00	
11/07/2023		25,470.00	
11/07/2023		8,610.00	
11/07/2023		33,945.00	
27/07/2023			
27/07/2023		3,509.00	
27/07/2023		5,790.00	
17/08/2023	Bank withdrwal 1343 but entered in cash book 1363	20.00	
24/08/2023		4,183.00	
24/08/2023		17,920.00	
24/08/2023		1,962.00	
20/09/2023		565.00	
21/09/2023		27,631.00	
04/10/2023		11,929.00	
04/10/2023		9,495.00	
04/10/2023		20,181.00	
18/10/2023		27,569.00	
18/10/2023		9,193.00	
09/11/2023		555,393.00	
09/11/2023		13,371.00	
24/11/2023		5,245.00	
24/11/2023		6,300.00	
29/12/2023		4,158.00	
29/12/2023		7,427.00	
04/12/2023		375.00	
04/01/2024		495.00	
16/01/2024		101,643.00	
16/01/2024		9,470.00	
16/01/2024		14,026.00	
16/01/2024		985.00	
16/01/2024		985.00	
22/02/2024		1,468.00	
26/03/2024	Bank withdrwal 2029 but entered in cash book 2092	63.00	
30/03/2024		828.00	
30/03/2024		349.00	937,076.00

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Less	Amount issued in cash book but not entered in bank		25,889,763.36
	18/01/2024	2,897.00	
	08/11/2024	174,055.00	
Add	Bank Withdrwal but not entered in Cash book		176,952.00
			25,712,811.36
	26/09/2023	631.00	
	26/09/2023	1,218.00	
	26/09/2023	4,036.00	
	26/09/2023	846.00	
	26/09/2023	3,400.00	
	26/09/2023	793.00	
	26/09/2023	546.00	
	26/09/2023	867.00	
	26/09/2023	3,268.00	
	26/09/2023	2,476.00	
	26/09/2023	2,140.00	
	26/09/2023	940.00	
	26/09/2023	661.00	
	26/09/2023	4,924.00	
	26/09/2023	9,161.00	
	26/09/2023	1,922.00	
	26/09/2023	7,719.00	
	26/09/2023	1,802.00	
	26/09/2023	1,240.00	
	26/09/2023	1,969.00	
	26/09/2023	3,709.00	
	26/09/2023	2,810.00	
	26/09/2023	4,859.00	
	26/09/2023	2,133.00	
	26/09/2023	1,501.00	
	26/09/2023	11,178.00	
	26/09/2023	8,072.00	
	26/09/2023	1,694.00	
	26/09/2023	566.00	
	26/09/2023	6,802.00	
	26/09/2023	1,588.00	
	26/09/2023	1,092.00	
	26/09/2023	1,736.00	
	26/09/2023	1,634.00	
	26/09/2023	1,238.00	
	26/09/2023	4,282.00	
	26/09/2023	1,880.00	
	26/09/2023	1,324.00	
	26/09/2023	9,850.00	
	25/10/2023	7,580.00	
	25/10/2023	2,556.00	
	25/10/2023	14,420.00	
	25/10/2023	4,782.00	
	25/10/2023	3,376.00	
	25/10/2023	2,696.00	
	29/11/2023	8,939.00	
	29/11/2023	7,596.00	
	29/11/2023	2,458.00	
	29/11/2023	3,033.00	
	29/11/2023	2,390.00	
	29/11/2024 Bank withdrwal 52482 but entered in cash book 52481	1.00	

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29/11/2023	657.00			
29/11/2023	794.00			
29/11/2023	841.00			
29/11/2023	3,790.00			
29/11/2023	1,278.00			
29/11/2023	2,381.00			
29/11/2023	1,688.00			
29/11/2023	1,348.00			
29/11/2023	1,492.00			
29/11/2023	1,803.00			
29/11/2023	1,910.00			
		08/11/2023	A/C NO 7460	
29/11/2023	8,603.00			
29/11/2023	2,901.00			
29/11/2023	5,427.00			
29/11/2023	3,832.00			
29/11/2023	3,061.00			
29/11/2023	1,316.00			
29/11/2023	1,588.00			
29/11/2023	1,682.00			
		08/11/2023	A/C NO 7460	52,482.00
20/12/2023	123.00			
20/12/2023	878.00			
20/12/2023	417.00			
04/12/2023	376.00			
15/01/2024	184.00			
15/01/2024	1,295.00			
30/01/2024	1,106.00			
30/01/2024	1,638.00			
30/01/2024	19,253.00			
30/01/2024	706.00			
30/01/2024	654.00			
30/01/2024	3,642.00			
30/01/2024	5,394.00			
30/01/2024	3,536.00			
30/01/2024	711.00			
30/01/2024	2,510.00			
30/01/2024	3,718.00			
30/01/2024	43,704.00			
30/01/2024	1,693.00			
30/01/2024	1,485.00			
30/01/2024	2,212.00			
30/01/2024	3,276.00			
30/01/2024	38,506.00			
30/01/2024	986.00			
30/01/2024	986.00			
30/01/2024	496.00			
30/01/2024	1,960.00			
30/01/2024	1,492.00			
30/01/2024	1,308.00			
30/01/2024	500.00			
30/01/2024	140,042.00			
30/01/2024	278.00			
27/02/2024	632.00			
27/02/2024	558.00			
27/02/2024	57,837.00			
22/03/2024				
28/03/2024	650.00			
28/03/2024	1,839.00			
28/03/2024	350.00			
28/03/2024	848.00			
28/03/2024	1,476.00			
28/03/2024	1,302.00			
28/03/2024	9,990.00			
			585,273.00	
Closing Balance as per Tally			26,298,084.36	26,298,084.36

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मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद अमरवाड़ा

Axis Bank A/c No. 917010031497460

	Closing Balance As per Bank		11,686,396.00
Less	Cheque issued but not entered in Bank 08/11/2023 Shailja	2,390,434.00	2,390,434.00
			9,295,962.00
Add	Bank Withdrwal but not entered in cash book 09/11/2023	2,945,827.00	2,945,827.00
	Closing Balance as per Tally		12,241,789.00

Bank of Baroda A/c No 24850200000547

	Closing Balance As per Bank		1,962,135.65
Add	bank Charge Not entered in cash book		
	31/05/2023 Bank Charge as per bank 383.85 but entered in cash book 303	5.85	
	30/06/2023 bank Withdrwal 39644 but entered in cash book 39643	314.45	
	31/08/2023 bank Withdrwal 367.45 but entered in cash book 356	11.45	
	30/09/2023 Bank Charge as per bank 349.20 but entered in cash book 344	5.20	
	30/11/2023 Bank Charge as per bank 441.65 but entered in cash book 436	5.65	
	31/01/2024 Bank Charge as per bank 340.95 but entered in cash book 330	10.95	
	16/01/2024 Bank Withdrwal 101643 but entered in cash book 101463	180.00	
	15/01/2024 Bank Withdrwal 38268 but entered in cash book 38264	4.00	
	28/02/2024 Bank Charge as per bank 303.55 but entered in cash book 303	0.55	
			538.10
			1,962,673.75
Less	Bank Deposit but not entered in cash book		
	30/04/2023 Bank Charge as per bank 308.85 but entered in cash book 309	0.15	
	31/07/2023 Bank Charge as per bank 308.85 but entered in cash book 309	0.15	
	31/12/2023 Bank Charge as per bank 274.40 but entered in cash book 275	0.60	
	31/03/2024 Bank Charge as per bank 533.40 but entered in cash book 534	0.60	
			1.50
	Closing Balance as per Tally		1,962,672.25

GCV & ASSOCIATES LLP
PARTNER
CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद अमरवाड़ा

Central Bank of India A/c No. 3570034368

	Closing Balance As per Bank		81,266.10	
Less	Bank Interest not entered in cash book			
	25/02/2023	544.00		
	24/02/2024	580.00		
	Closing Balance as per Tally		1,124.00	
			80,142.10	

Central M P Gramin Bank A/c No. 200411030026964

	Closing Balance As per Bank		18,623,865.90	
Add	Bank Chaarge not entered in cash book			
	30/06/2023 Bank Charge 17.70 but entered in cash book 17	0.70		
	31/03/2024 Bank Charge 28.32 but entered in cash book 28	0.32		
			1.02	
Less	Cheque issued but not entered in bank		18,623,866.92	
	30/06/2023 Bank Charge 17.70 but entered in cash book 18	0.30		
	31/10/2023 Bank Charge 17.70 but entered in cash book 18	0.30		
	28/02/2023 Bank Charge 35.99 but entered in cash book 36	0.01		
			0.61	
Add	Bank Withdrwal but not entered in cash book		18,623,866.31	
	24/11/2023 sonali	353,976.00		
	24/11/2023	20,337.00		
	24/11/2023	25,980.00		
			400,293.00	
	Closing Balance as per Tally		19,024,159.31	19,024,159.31

Central Bank of India A/c No. 1977549178

	Closing Balance As per Bank		634,697.87	
Add	Bank Chaarge not entered in cash book			
	09/11/2023	5.90		
	24/11/2023 Bank Charge 28.32 but entered in cash book 28	2.95		
	24/11/2023	2.95		
	06/02/2024 Bank Charge 47.20 but entered in cash book 47	0.20		
			12.00	
	Closing Balance as per Tally		634,709.87	634,709.87

Central MP Gramin Bank A/c No 200411030022522

	Closing Balance As per Bank		9,755,934.51	
Add	Bank Chaarge not entered in cash book			
			-	
	Closing Balance as per Tally		9,755,934.51	9,755,934.51

GCV & ASSOCIATES LLP
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मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद अमरवाड़ा