AUDITOR REPORT

OF

NAGAR PARISHAD GUNOUR

Address: Nagar Parishad Bhawan Gunour,
District Panna (M.P)

Financial Year Ended – 31st March 2024

MEHTA & JAIN

Chartered Accountants

MEHTA & JAIN

Chartered Accountants

Partner:
Mayank Jain
B.Com, FCA, FAFD, ADR
PAN: AAOFJ5063C

H.O. Address :
212 Second Floor Chetak Chambers
Near Dawa Bazar RNT Marg
Indore 452001
Branch Address:
1st Floor Above Bandhan Bank, Bangali Kali
Tiraha, Gopalganj, Sagar (M.P)- 470001
e-mail – camayankjain14@gmail.com
M.No.9685842341

To,

The Chief Municipal Officer
Nagar Parishad Gunour
District Panna (M.P)

We have audited the cash book and relevant records for the year 2023-24 of Nagar Parishad Gunour. Preparation of financial statements is the responsibility of organization. Organization is responsible for its accuracy and completeness. Our responsibility is to express our opinion on these financial statements based on our audit. Financial statements are not being prepared by Nagar Parishad, therefore we express on cash book maintained and prepared by Nagar Parishad.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining on a test basis, evidence supporting the amounts and disclosure used and significant estimate made by management, as well as evaluating the overall Financial Statements Presentation.

We believe that our audit provides a reasonable basis of our opinion and subject to our detailed observation in the enclosed annexure of this report.

We are thankful to the staff for their co-operation in carrying out the audit.

Place: Sagar
Date: 15-11-2024

For Mehta & Jain
Chartered Accountants
CA Mayank Jain
Partner
M No 427725

लेखापाल
नगर परिषद् गुनौर
जिला पन्ना (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद् गुनौर
जिला पन्ना (म०प्र०)

MEHTA & JAIN

Chartered Accountants

Partner:
Mayank Jain
B.Com, FCA, FAFD, ADR
PAN: AAOFJ5063C

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AUDITOR'S REPORT

We have audited the annexed Receipt & Payment account of **NAGAR PARISHAD GUNOUR DISTT. PANNA (M.P.) as at 31st March, 2024**. These financial statements are the responsibility of the NAGAR PARISHAD GUNOUR DISTT. PANNA(MP).

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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.

Auditor's Responsibility

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

We conducted the above audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion

PARTNER

Opinion

In our opinion and to the best of our information and according to the explanations given to us, palika parishad had maintained books of accounts relating to receipt and payment account. However, relating to balance sheet we cannot express an opion as manegment not maintain sufficient records of relevant documentation relating to the figures appearing in balance sheet.

For Mehta & Jain
Chartered Accountants

Place: Sagar (MP)
Date: 15/11/2024

CA Mayank Jain
(Partner)
M. No. 427725
UDIN: 25427725BMNSIF6773

लेखापाल
नगर परिषद् गुनौर
जिला पन्ना (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद् गुनौर
जिला पन्ना (म०प्र०)

परीक्षण विवरण
वर्ष 2023-24
नगर परिषद गुनौर
जिला पन्ना (म.प्र)

क्रं	ब्यौरे	टिप्पणी
A	**राजस्व की लेखा परीक्षा**	
1	विभिन्न स्रोतों से राजस्व प्राप्ति की जाँच	निकाय द्वारा हमें आय-व्यय पत्रक प्रदान किया है, जिसमे निकाय को प्राप्त होने वाले अनुदान, कर, शुल्क सभी को कैशबुक मे दर्ज किया गया है निकाय के लेखापाल द्वारा हमे बताया गया की वर्तमान मे जीआईएस टेगिंग का कार्य होना शेष है जिस कारण से करो की वसूली नही की जा रही है। निकाय द्वारा टैली सॉफ्टवेयर में फीडिंग की जाती है हमारे द्वारा प्रदान किये गए आय-व्यय का कैश बुक सेंपलिंग के आधार पर मिलान किया गया है, निकाय द्वारा प्रदान आय- व्यय पत्रक सलंग्न है।
2	रेवेंयू रिसीप्ट को रिसीप्ट बुक से जाचना एवं जाँच करना की जो पैसा प्राप्त हुआ है वह निर्धारित बैंक खाते मे जमा किया गया है।	हमारे द्वारा निकाय की कैशबुक से प्राप्त रेवेंयू रिसीप्ट की जाँच की गई जो की जाँच के दोरान सही पायी गयी।
3	ऐसे मामले जहां नगदी जमा करने मे 02 दिन से अधिक का समय लगा।	Note: अंकेक्षण के दौरान यह देखा गया की जिस दिन कैशबुक मे रिकॉर्डिंग की जाती है उसी दिन नगद राशि को बैंक खाते मे जमा करने की एंट्री कैशबुक मे कर दी जाती है जबकि बैंक स्टेटमेंट से मिलान करने पर देखा गया की नगद राशि कभी कैशबुक मे एंट्री करने से पहले कभी बाद मे खाते मे जमा की जाती है।
4	रोकड़ बही में प्रविष्टियों की जाँच।	हमारे द्वारा लेखापाल कैशबुक में प्रविष्टियों की जाँच सेंपलिंग के आधार पर की गई, जो की जांच के दोरान सही पाये गए।
5	मासिक एवं त्रेमासिक लक्ष्य एवं लक्ष्यों की प्राप्ति।	इस विषय पर लेखापाल से चर्चा के दौरान हमे बताया गया की चूंकि निकाय एक नवगठित नगर परिषद है इसीलिए इस तरह के कोई भी लक्षय निर्धारित नहीं किए गए है।

MEHTA & JAIN CHARTERED ACCOUNTANTS
PARTNER

6	एफ़. डी. आर. पर ब्याज की प्राप्ति की जाँच एवं उसका रोकड़ बही में लेखांकन ।	लेखापाल ने हमें बताया की निकाय के पास मौजूदा वित्तीय वर्ष में कोई भी एफ डी नही है ।
7	ऐसे मामले जहां पर कम ब्याज दर से निवेश किया गया है।	लागु नहीं
B	**व्यय की लेखा परीक्षा**	
1	सभी योजनाओं के अंतर्गत किये गए व्ययों की जाँच।	हमारे द्वारा सभी योजनाओं पर व्यय कि जानकारी मांगी गई, इस सम्बन्ध में हमें व्ययों के वाउचर एवं कैश बुक प्रदान की गई, लेखापाल ने हमें बताया की सारे खर्चे कैशबुक में ही रिकॉर्ड किये गए है। हमारे द्वारा व्ययों के वाउचर की सेंपलिंग के आधार पर कैश बुक से एवं बैंक विवरण से जांच की गई जो की सही पाए गए। परिषद् के द्वारा बनाई अनुदान पंजी से योजनाओं के अंतर्गत किये गए व्ययों की जाँच सेंपलिंग के आधार पर की गई जो की सही पाये गये।
2	रोकड़ बही में प्रविष्टियाँ एवं उनका प्रासंगिक वाउचर्स से जाँच।	हमने रोकड़ बही में प्रविष्टियाँ एवं उनका प्रासंगिक वाउचर्स की जाँच सेम्प्लिंग के आधार पर की, जिसे जांच के दौरान सही पाया गया।
3	रोकड़ बही के मासिक बैलेंस की जांच ।	हमने रोकड़ बही की मासिक शेष राशि की जांच की जो कि बैंक खाते के शेष राशि के सामानांतर पाई गई।
4	विशेष योजनाओं में किये गए व्ययों को उस योजना के अंतर्गत मिली राशि के अनुरुप होने की जांच।	परिषद् के द्वारा बनाई अनुदान पंजी से योजनाओं के अंतर्गत किये गए व्ययों की जाँच सेंपलिंग के आधार पर की गई जो की सही पाये गये।
5	व्ययों का भारत सरकार/ राज्य सरकार द्वारा जारी दिशा निर्देश के अनुसार होने की जांच।	हमारे द्वारा जांच किए गये व्ययों को भारत सरकार/ राज्य सरकार द्वारा जारी दिशा निर्देश के अनुसार ही किए गये है।
6	फिनांशियल प्रॉपर्टी की जांच, सारे व्यय सक्षम वित्तीय एवं प्रशासनिक प्राधिकारी द्वारा उनकी सीमा में स्वीकृत किये जाने उपरान्त किये गए हो।	हमारे द्वारा जांच किए गए व्यय वित्तीय एवं प्रशासनिक अधिकारियो द्वारा उनको प्राप्त वित्तीय अधिकारों के तहत ही स्वीकृत किये गए है।
7	वे सभी मामले जहां पर उचित स्वीकृत प्राप्त नहीं हुए।	लागु नहीं

MEHTA & JAIN
PARTNER
CHARTERED ACCOUNTANTS

8	योजना एवं परियोजना अनुसार यूटिलाइजेशन सर्टिफिकेट्स की जांच एवं यूटिलाइजेशन सर्टिफिकेट की योजना एवं परियोजना के अनुसार आय एवं व्यय से मिलान करना एवं अचल संपत्ति का सृजन।	निकाय प्रबंधन से इस संदर्भ में बातचीत पर मालूम हुआ की निकाय द्वारा यूटिलाइजेशन सर्टिफिकेट्स तैयार किये गए है जिनकी आय एवं व्यय से सेंपलिंग के आधार पर मिलान किया गया जो की जांच के दोरान सही पाये गये।
9	अन्य मामले	अन्य विषय जो की ऑडिट के दोरान सामने आये:- 1. निकाय द्वारा निर्माण से संबन्धित भुगतानों मे विभिन्न कटोती की जाती है जिन्हे निकाय द्वारा नियत समय के अंदर शासन को जमा करनी होती है। जांच के दोरान यह सही नहीं पाया गया है।
C	**बुक कीपिंग की लेखा संपरीक्षा**	
1	सभी खाते बही एवं स्टोर्स की जांच।	निकाय द्वारा सारी आय एवं व्यय को कैशबुक में ही दर्ज किया गया है, एवं कैशबुक को टैली सॉफ्टवेयर में भी तैयार किया गया है।
2	सभी खाते बही एवं स्टोर्स लेखा नियमों के अनुरुप बनाए गए होने की जांच ।	लेखपाल द्वारा बताया गया की सभी खाते बही एवं स्टोर्स लेखा नियमों के अनुरुप बनाए गए।
3	एडवांस रजिस्टर की जांच। एडवांस को शर्तों के अनुसार समय से खातों में दर्ज करना एवं उनकी वसूली की जांच ।	हमारे द्वारा एडवांस रजिस्टर एवं अन्य दस्तावेज की मांग किये जाने पर लेखापाल द्वारा बताया गया की निकाय द्वारा कोई भी अग्रिम नहीं दिया गया है एवं ऐसा कोई भी रजिस्टर नहीं बनाया गया है।
4	बैंक रेकन्सिलीऐशन की जांच ।	परिषद् द्वारा बैंक रेकन्सीलेशन विवरण बनाये गए है।
5	ग्रांट रजिस्टर की सभी प्रविष्टियों की जांच एवं उनकी प्राप्ति एवं भुगतान का रोकड़ बही में प्रविष्टियों से मिलान ।	निकाय द्वारा ग्रांट रजिस्टर बनाया गया है ग्रांट प्राप्त होने पर ग्रांट को कैशबुक में भी रिकॉर्ड किया जाता है। हमारे द्वारा भुगतानों और प्राप्तियो को सेंपलिंग के आधार पर कैशबुक से मिलान किया गया जो की सही पाए गए।
6	अचल संपत्ति के रजिस्टर का अन्य रिकार्ड्स से मिलान।	हमने लेखापाल से इस विषय पर चर्चा की और हमे बताया गया की यहाँ पर कोई भी अचल संपत्ति का रजिस्टर नहीं बनाया है। एवं अचल संपत्ति कि खरीदी और बिक्री का विवरण आय व्यय पत्रक में हैं|

MEHTA & JAIN CHARTERED ACCOUNTANTS PARTNER

7	परियोजना अनुसार भुगतान एवं प्राप्ति का मिलान ।	नगर परिषद् के द्वारा अनुदान पंजी से परियोजना अनुसार आय, व्यय का मिलान सेंपलिंग के आधार पर किया गया जो की जांच के दोरान सही पाया गया।
D	**एफडीआर के लेखा परीक्षा**	
1	फिक्स्ड डिपाजिट एवं टर्म डिपाजिट की जांच ।	निकाय के अधिकारियो से पूछताछ के दौरान पता चला की निकाय द्वारा कोई भी एफ डी इस वित्तीय वर्ष में नहीं बनाई गई है ।
2	फिक्स्ड डिपॉजिट्स के उचित रिकार्ड्स एवं उनके नवीनीकरण की जांच ।	लागू नहीं।
3	ऐसे मामले जहां पर फिक्स्ड डिपाजिटएवं टर्म डिपाजिट का निवेश कम ब्याज दर पर किया गया ।	लागू नहीं।
4	एफडीआर / टीडीआर पर अर्जित ब्याज का, केशबुक की प्रविष्टियों से जांच ।	लागू नहीं।
E	**निविदाएं / बोली की लेखा परीक्षा**	
1	यु.एल.बी द्वारा आम्रत्रित सभी निविदा/बोली की जांच।	हमारे द्वारा लेखापाल से यु.एल.बी द्वारा आमंत्रित सभी निविदा/बोली की जानकारी मांगी गई, परन्तु निकाय द्वारा कोई भी निविदा रजिस्टर वर्ष के लिए नहीं बनाया गया है। हमारे द्वारा सेंपलिंग के आधार पर निविदा की जांच की गई जो की जांच के दोरन सही पायी गई।
2	सभी निविदा बोलियों मे प्रतिस्पर्धी निविदा प्रक्रियाओं का पालन होने की जाँच ।	हमारे द्वारा सेंपलिंग के आधार पर जांच की गई निविदा बोलियों मे प्रतिस्पर्धी निविदा प्रक्रियाओं का पालन किया गया है।
3	निर्माण एवं रख रखाव की अवधि में सभी निविदा शुल्क / बिड प्रोसेसिंग शुल्क /परफॉरमेंस गारंटी की प्राप्ति की जांच ।	हमारे द्वारा यु.एल.बी द्वारा आम्रत्रित निविदा / बोली की जांच सेंपलिंग के आधार पर कि गई एवं जाच के दोरान यह पाया गया कि सभी निविदा शुल्क / बिड प्रोसेसिंग शुल्क /परफॉरमेंस गारंटी सही दर से प्राप्त कि गई है एवं उन्हे मद में दर्ज किया गया हैं।
4	ऐसे मामले जहां पर बैंक गारंटी, बिड प्रोसेसिंग शुल्क / परफॉरमेंस गारंटी के एवज में प्राप्त हुई हो ,उनका जारी किये गए बैंक द्वारा सत्यापन ।	हमने लेखाकार के साथ इस मामले पर चर्चा की है और लेखाकार ने हमें बताया की वर्तमान में कोई बैंक गारंटी स्वीकार नहीं कि जाती हैं।

MEHTA & JAIN * CHARTERED ACCOUNTANTS *
PARTNER

5	बैंक गारंटी की शर्तों की जाँच एवं ऐसे बैंक गारंटी जो U.L.B के हित मे न हो उनका उल्लेख।	लागू नहीं
6	बैंक गारंटी के एक्सटेंशन की जाँच।	लागू नहीं
F	**अनुदान और ऋण की लेखापरीक्षा**	
1	केंद्र सरकार द्वारा प्रदान की गयी ग्रांट्स एवं उनके उपयोग की जाँच।	नगर परिषद् के द्वारा अनुदान पंजी से परियोजना अनुसार आय, व्यय का मिलान सेंपलिंग के आधार पर किया गया जो की जांच के दोरान सही पाया गया।
2	राज्य सरकार द्वारा प्रदान की गयी ग्रांट्स एवं उनके उपयोग की जाँच।	नगर परिषद् के द्वारा अनुदान पंजी से परियोजना अनुसार आय, व्यय का मिलान सेंपलिंग के आधार पर किया गया जो की जांच के दोरान सही पाया गया।
3	फिजिकल इंफ्रास्ट्रक्चर के लिए प्रदान किये गए ऋण एवं उनकी उपयोगिता की जाँच ।फिजिकल इंफ्रास्ट्रक्चर के रेवेन्यू मैकेनिज्म पर टिपण्णी एवं उस फिजिकल इंफ्रास्ट्रक्चर से रेवेन्यू उत्पन न होने के संभावित कारणों पर टिपण्णी।	लागू नहीं
4	कैपिटल रिसीप्ट / ग्रांट्स / सामान्य खर्चो के लिया प्राप्त लोन के पैसो में डायवर्सन के मामलो की जाँच ।	लागू नहीं

Place: Sagar
Date: 15-11-2024

For Chief Municipal Officer
Nagar Parishad Gunnaur

मुख्य नगर पालिका अधिकारी
नगर परिषद् गुनौर
जिला पन्ना (म०प्र०)

For Mehta & Jain
Chartered Accountants

PARTNER

Mayank

CA Mayank Jain
Partner
M. No. 427725
UDIN: 25427725BMNSIF6773

NAGAR PARISHAD GUNOUR

GUNOR DISTRICT PANNA (M.P)
REVISED ABSTRACT SHEET FOR REPORTING ON AUDIT PARAS INCOME & EXPENDITURE INFORMATION F.Y 2023-24

DIVISION	DISTRICT	ULB NAME	ULB TYPE	REVENUE RECEIPTS						
				PROPERTY TAX	OTHER TAX REVENUE	FEES & USER CHARGES	REVENUE FROM MUNCIPAL PROPERTY	ASSIGNED REVENUE	REVENUE GRANTS, CONTRIBUTIONS & SUBSIDIES	OTHER INCOME
1	2	3	4	6	7	8	9	10	11	12
SAGAR	SAGAR	GUNOR	NAGAR PARISHAD	92,675.00	1,29,407	5,88,502	7,63,647	1,75,69,748	-	3,41,409

CAPITAL RECEIPTS				
CAPITAL RECEIPTS	CENTRAL FINANCE COMMISSION RECEIPTS	STATE FINANCE COMMISSION RECEIPTS	OTHER GRANT.	TOTAL RECEIPT
13	14	15	16	17
-	41,79,948	2,34,78,234	22,66,282	2,99,24,464

REVENUE EXP.							
ESTABLISHMENT EXP.	ADMINISTRATIVE EXP.	OPRETION & MAINTANANCE EXP.	INTEREST EXP.	OTHER EXP.	LOAN REPAYMENT	OTHER CAPITAL EXPENDITURE	TOTAL EXPENDITURE
18	19	20	21	22	23	24	25
97,51,937	50,65,062	34,24,102	-	11,09,487	-	61,44,788	2,54,95,376

For Accountant

Nagar Parishad Gunour

लेखापाल
नगर परिषद् गुनौर
जिला पन्ना (म.प्र.)

For Chief Muncipal Office

Nagar Paishad Gunour

मुख्य नगर पालिका अधिकारी
नगर परिषद् गुनौर
जिला पन्ना (म०प्र०)

Date: 15-11-2024
Place: Sagar (M.P)

For Mehta & Jain
Chartered Accountants

CA Mayank Jain
Partner
M.No. 427725

Revised Abstract Sheet for reporting on Audit Paras

Name of ULB : Municipal Council Gunour
Name of Auditor : Mehta & Jain

For Financial Year 2023-24

Sr. No.	Parameters	Description			Observation in Brief	Suggestions
1	Audit of Revenue / राजस्व कर वसूली	Receipts in Rs.				
		Year 2023-24	Year 2022-23	% of Growth		
(i)	संपत्तिकर	92,675.00	17,520.00	428.97%	Newly Incorporated ULB	NIL
(ii)	समेकित कर	-	-	100.00%	Newly Incorporated ULB	NIL
(iii)	नगरीय विकास उपकर	-	-	100.00%	Newly Incorporated ULB	NIL
(iv)	शिक्षा उपकर	29,479.00	-	100.00%	Newly Incorporated ULB	NIL
	कुल योग	1,22,154	17,520			
	गैर राजस्व वसूली					
(i)	भवन भूमि किराया	-	-	100.00%	Newly Incorporated ULB	NIL
(ii)	जल उपभोक्ता प्रभार	-	-	0.00%	Newly Incorporated ULB	NIL
(iii)	ठोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार	-	-	0.00%	Newly Incorporated ULB	NIL

लेखापाल
गर परिषद गुनौर
जिला पन्ना (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद गुनौर
जिला पन्ना (म०प्र०)

PARTNER

Revised Abstract Sheet for reporting on Audit Paras

For Financial Year 2023-24

Name of ULB : Municipal Council Gunour
Name of Auditor : Mehta & Jain

Sr. No.	Parameters	Description			Observation in Brief	Suggestions
(iv)	अन्य कर / शुल्क	-	-	100.00%	Positive Growth	Muncipal council has very good growth in this particular area, council official has to see on the same for maintain the growth.
	कुल योग	-	-			
	महा योग	1,22,154	17,520			
2	**Audit of Expenditure**	Refer to Schedule 'B'			Refer to Schedule '3'	Refer to Schedule 'B'
3	**Audit of Book Keeping**	Refer to Schedule 'C'			Refer to Schedule 'C'	Refer to Schedule 'C'
4	**Audit of FDR**	Refer to Schedule 'D'			Refer to Schedule 'D'	Refer to Schedule 'D'
5	**Audit of Tenders/Bids**	Refer to Schedule 'E'			Refer to Schedule 'E'	Refer to Schedule 'E'
6	**Audit of Grants & Loans**	Refer to Schedule 'F'			Refer to Schedule 'F'	Refer to Schedule 'F'

लेखापाल
नगर परिषद् गुनौर
जिला पन्ना (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद् गुनौर
जिला पन्ना (म०प्र०)

Revised Abstract Sheet for reporting on Audit Paras

Name of ULB : Municipal Council Gunour
Name of Auditor : Mehta & Jain

For Financial Year 2023-24

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
7	**Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another**	Refer to Schedule 'F'	Refer to Schedule 'F'	Refer to Schedule 'F'
8	**Any Other**			
	a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non tax).	Revenue Expenditure is 4.52 times of Revenue Income		
	b) Percentage of Capital Expenditure with respect to Total Expenditure	90.67%		
9	**Whether all the temporary advances have been fully recovered or not.**	Refer to Schedule 'C'	Refer to Schedule 'C'	Refer to Schedule 'C'

नेरवापोल
ार परिषद् गुनौर
ाला पन्ना (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद् गुनौर
जिला पन्ना (म०प्र०)

PARTNER

Revised Abstract Sheet for reporting on Audit Paras

For Financial Year 2023-24

Name of ULB : Municipal Council Gunour
Name of Auditor : Mehta & Jain

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
10	**Whether bank reconciliation statements is being regularly prepared.**	Refer to Schedule 'C'	Refer to Schedule 'C'	Refer to Schedule 'C'

Date: 15-11-2024
Place: Sagar (M.P)

For Accountant

Nagar Parishad Gunour
लेखापाल
नगर परिषद् गुनौर
जिला पन्ना (म.प्र.)

For Chief Muncipal Officer

Nagar Parishad Gunour
मुख्य नगर पालिका अधिकारी
नगर परिषद् गुनौर
जिला पन्ना (म०प्र०)

For Mehta & Jain
Chartered Accountants

CA Mayank Jain
Partner
M.No. 427725

NAGAR PARISHAD GUNOUR
Balance Sheet
as on 31st March 2024

	Particulars	Schedule No.	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
A	**SOURCES OF FUNDS**			
A1	**Reserves and Surplus**			
	Municipal (General) Fund	B-1	5,86,17,979	5,83,43,978
	Earmarked Funds	B-2	-	-
	Reserves	B-3	5,35,96,184	-
	Total Reserve & Surplus		11,22,14,163	5,83,43,978
A2	**Grants, Contributions for specific purposes**	B-4	1,29,15,146	4,41,08,145
A3	**Loans**			
	Secured loans	B-5	-	-
	Unsecured loans	B-6	-	-
	Total Loans		-	-
	TOTAL OF SOURCES OF FUNDS (A1+A2+A3)		**12,51,29,309**	**10,24,52,123**
B	**APPLICATION OF FUNDS**			
B1	**Fixed Assets**	B-11		
	Gross Block		9,39,37,633	8,58,89,290
	Less: Accumulated Depreciation		61,44,788	-
	Net Block		8,77,92,845	8,58,89,290
	Capital work-in-progress		31,61,147	-
	Total Fixed Assets		9,09,53,992	8,58,89,290
B2	**Investments**			
	Investment - General Fund	B-12	-	-
	Investment - Other Funds	B-13	-	-
	Total Investments		-	-
B3	**Current assets, loans & advances**			
	Stock in hand (Inventories)	B-14	73,58,520	-
	Sundry Debtors (Receivables)	B-15	10,28,992	-
	Gross amount outstanding			
	Less: Accumulated provision against bad and doubtful Receivables		-	-
	Deposit Assets		-	-
	Loan & Advances		-	-
	Prepaid expenses	B-16	-	-
	Cash and Bank Balances	B-17	2,89,71,592	1,65,62,833
	Loans, advances and deposits	B-18	-	-
	Total Of Curent Assets		3,73,59,104	1,65,62,833
B4	**Current Liabilities and Provisions**			
	Deposits received	B-7	4,28,483	-
	Deposit works	B-8	-	-
	Other liabilities (Sundry Creditors)	B-9	27,55,304	-
	Provisions	B-10	-	-
	Total Current Liabilities		31,83,787	-
B5	**Net Current Assets [Sub Total (B3) - Sub Total (B4)]**		**3,41,75,317**	**1,65,62,833**
C	**Other Assets**	B-19	-	-
D	**Miscellaneous Expenditure (to the extent not written off)**	B-20	-	-
	TOTAL: APPLICATION OF FUNDS (B1+B2+B5+C+D)		**12,51,29,309**	**10,24,52,123**
Notes to the balance sheet				

NAGAR PARISHAD GUNOUR

Chief Municipal Officer

मुख्य नगर पालिका अधिकारी
नगर परिषद् गुनौर
जिला पन्ना (म०प्र०)

Accounts Officer

लेखापाल
नगर परिषद् गुनौर
जिला पन्ना (म.प्र.)

For Mehta & Jain
Chartered Accountants

CA Mayank Jain
Partner
M. No. 427725
UDIN : 25427725BMNSIF6773
Date: 15-11-2024

NAGAR PARISHAD GUNOUR
As on 31.03.2024

Schedule B-1: Municipal (General) Fund (Rs)

Account Code	Particulars	General Account Current Year 2023-24	General Account Previous Year 2022-23
3100000	Balance as per last account	5,83,43,978	6,84,17,706
	Additions during the year	-	-
31090-02	• Surplus for the year	11,63,792	-
	• Transfers		-
	Total (Rs.)	5,95,07,770	-
	Deductions during the year	8,89,791	
	• Deficit for the year		1,00,73,728
	• Transfers	8,89,791	
	Total (Rs.)	8,89,791	1,00,73,728
310	Balance at the end of the current year	5,86,17,979	5,83,43,978

Schedule B-2: Earmarked Funds (Special Funds/Sinking Fund/Trust or Agency Fund)

Particulars	Sanchit Nidhi Current Year 2023-24	Other Fund Current Year 2023-24	Total	Sanchit Nidhi Previous Year 2022-23	Other Fund Previous Year 2022-23	Total
Account Code	31,110	31,17,000		31,110	31,17,000	
(a) Opening Balance						
(b) Additions to the Special Fund						
• Transfer from Municipal Fund						
• Interest/Dividend earned on Special Fund Investments						
• Profit on disposal of Special Fund Investments						
•Appreciation in Value of Special Fund Investments						
•Other addition (Specify nature)						
Total (b)						
(c) Payments out of funds						
[I] Capital expenditure on						
• Fixed Asset	-	-	-	-	-	-
• Others	-	-	-	-	-	-
[II] Revenue Expenditure on						
• Salary, Wages and allowances etc	-	-	-	-	-	-
• Rent Other administrative charges	-	-	-	-	-	-
[III] Other:						
• Loss on disposal of Special Fund Investments				-	-	-
• Diminution in Value of Special Fund Investments				-	-	-
• Transferred to Municipal Fund				-	-	-
Total (c)				-	-	-
(d) Advance For Expenses				-	-	-
Net Balance of Special Funds (a + b) -(c+d)				-	-	-

लेखापाल
नगर परिषद् गुनौर
जिला पन्ना (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद् गुनौर
जिला पन्ना (म०प्र०)

MEHTA &
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Schedule B-3: Reserves

Account Code	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5	6	7 (5-6)
31210	Capital Contribution		5,97,40,972	5,97,40,972	61,44,788	5,35,96,184
31211	Capital Reserve					
31220	Borrowing Redemption					
31230	Special Funds (Utilised)					
31240	Statutory Reserve					
31250	General Reserve					
31260	Revaluation Reserve					
	Total Reserve funds	-	5,97,40,972	5,97,40,972	61,44,788	5,35,96,184

Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Agencies	Grants from International Organization		Total
Account Code	32,010	32,020	32,080	32,060		
(a) Opening Balance	1,13,59,000	3,36,38,936				**4,49,97,936**
(b) Additions to the Grants *						
• Grant received during the year	41,79,948	2,34,78,234	-			**2,76,58,182**
• Interest/Dividend earned on Grant Investments						-
• Profit on disposal of Grant Investments						-
• Appreciation in Value of Grant Investments						-
• Other addition (MPUSP Opening Balance Regrouped)						-
Total (b)	**41,79,948**	**2,34,78,234**	-	-	-	**2,76,58,182**
Total (a + b)	**1,55,38,948**	**5,71,17,170**	-	-	-	**7,26,56,118**
(c) Payments out of funds						
• Capital expenditure on Fixed Assets	41,90,086	1,64,75,298	-	-	-	**2,06,65,384**
• Capital Expenditure on Other	-		-	-	-	-
• Opening Balance Transfer To Capital Contributions	1,13,29,362	2,77,46,226				
• Revenue Expenditure on			-	-		-
o Salary, Wages, allowances etc.		-	-	-	-	-
o Others			-	-	-	-
• Other:						
o Loss on disposal of Grant			-	-	-	-
o Grants Refunded			-	-	-	-
• Other administrative charges			-	-	-	-
Total (c)	**1,55,19,448**	**4,42,21,524**	-	-	-	**5,97,40,972**
Net balance at the year end (a+b)- (c)	**19,500**	**1,28,95,646**	-	-	-	**1,29,15,146**

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
33010	Loans from Central Government		
33020	Loans from State government		
33030	Loans from Govt. bodies & Associations		
33040	Loans from international agencies		
33050	Loans from banks & other financial institutions		
33060	Other Term Loans		
33070	Bonds & debentures		
33080	Other Loans		
	Total Secured Loans	-	-

लेखापाल
नगर परिषद् गुनौर
जिला पन्ना (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद् गुनौर
जिला पन्ना (म०प्र०)

MEHTA & JAIN
PARTNER
CHARTERED ACCOUNTANTS

Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
33110	Loans from Central Government	-	-
33120	Loans from State government	-	-
33130	Loans from Govt. bodies & Associations	-	-
33140	Loans from international agencies	-	-
33150	Loans from banks & other financial institutions	-	-
33160	Other Term Loans	-	-
33170	Bonds & debentures	-	-
33180	Other Loans	-	-
	Total Unsecured Loans	-	-

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
34010	From Contractors	2,22,837	-
34020	From Revenues		
34030	From staff	1,96,846	-
34080	From Others	8,800	-
	Total deposits received	4,28,483	-

Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year 01/04/2023 (Rs)	Additions during the Current Year 2023-24 (Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the Current Year 31/03/2024 (Rs)
34110	Civil Works	-	-	-	-
34120	Electrical works	-	-	-	-
34180	Others	-	-	-	-
	Total of deposit works	-	-	-	-

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
35010	Creditors	-	
35011	Employee Liabilities	2,32,900	
35012	Interest Accrued and Due		
35020	Recoveries Payable	1,56,122	-
35030	Government Dues Payable	22,66,282	
35040	Refunds Payable		
35080	Others, miscellaneous	1,00,000	
35041	Advance Collection of Revenues		
35013	Outstanding Liabilities		-
	Total Other liabilities (Sundry Creditors)	27,55,304	-

Schedule B-10: Provisions

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
36010	Provision for Expenses		
36020	Provision for Interest		
36030	Provision for Other Assets		
	Total Provisions	-	-

लेखापाल
नगर परिषद् गुनौर
जिला पन्ना (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद् गुनौर
जिला पन्ना (म०प्र०)

MEHTA & JAIN
PARTNER
CHARTERED ACCOUNTANTS

Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block				Estimated Useful Life	Accumulated Depreciation				Net Block
		Opening Balance on 01.04.2023	Additions during the period	Deductions during the period	Cost at the end of the year 31.03.2024		Opening Balance on 01.04.2023	Additions during the period	Deductions during the period	Total at the end of the year 31.03.2024	At the end of Current Year 2023-24
1	2	3	4	5	6		7	8	9	10	11
41010	Land	-	-	-	-	-	-	-	-	-	-
41020	**Buildings**	4,91,13,001.00	19,23,685.50	-	5,10,36,686.50	30		16,16,161.74	-	16,16,161.74	4,94,20,524.76
41025	**Heritage Building**			-	-	30		-	-	-	-
	Infrastructure Assets	-	-		-	30		-		-	-
41030	• Roads and Bridges	7,82,444.00	27,452.00	-	8,09,896.00	20		38,470.06	-	38,470.06	7,71,425.94
41031	• Sewerage and Drainage	13,28,275.00	-	-	13,28,275.00	15		84,124.08	-	84,124.08	12,44,150.92
41032	• Water ways	95,42,225.00	24,70,238.00	-	1,20,12,463.00	15		7,60,789.32	-	7,60,789.32	1,12,51,673.68
41033	• Public Lighting	72,90,706.00	1,99,600.00	-	74,90,306.00	5		14,23,158.14	-	14,23,158.14	60,67,147.86
41034	• Bridge	-	3,63,459.00	-	3,63,459.00	30		11,509.54	-	11,509.54	3,51,949.47
	Sanitation and solid waste management		-	-	-	15		-	-	-	-
	Lakes and Ponds		-	-	-			-	-	-	-
	Other assets		-		-			-			-
41040	• Plants & Machinery	91,05,433.00	-	-	91,05,433.00	10		8,65,016.14	-	8,65,016.14	82,40,416.87
41050	• Vehicles	65,84,673.00	23,45,800.30	-	89,30,473.30	10		8,48,394.96	-	8,48,394.96	80,82,078.34

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41060	• Office & other equipment	9,91,007.00	3,02,660.00	-	12,93,667.00	5		2,45,796.73	-	2,45,796.73	10,47,870.27
41070	• Furniture, fixtures, fittings and electrical appliances	1,98,726.00	2,89,252.00	-	4,87,978.00	10	-	46,357.91	-	46,357.91	4,41,620.09
4180	• Other fixed assets	9,52,800.00	1,26,195.84	-	10,78,995.84	5	-	2,05,009.21	-	2,05,009.21	8,73,986.63
	Total	8,58,89,290.00	80,48,342.64	-	9,39,37,632.64		-	61,44,787.83	-	61,44,787.83	8,77,92,844.81
41210	Work-in-progress	-	31,61,147.00	-	31,61,147.00						-
	Total	8,58,89,290.00	1,12,09,489.64	-	9,70,98,779.64		-	61,44,787.83	-	61,44,787.83	8,77,92,844.81

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Schedule B-12: Investments - General Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost 2023-24 (Rs.)	Previous year Carrying Cost 2022-23 (Rs)
42010	• Central Government Securities			-	-
42020	• State Government Securities			-	-
42030	• Debentures and Bonds			-	-
42040	• Preference Shares			-	-
42050	• Equity Shares			-	-
42060	• Units of Mutual Funds			-	-
42070	• Other Investments (Fixed Deposit)	Bank		-	-
	Total of Investments General Fund		-	-	-

Schedule B-13: Investments - Other Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost 2023-24 (Rs.)	Previous year Carrying Cost 2022-23 (Rs)
42110	• Central Government Securities			-	-
42120	• State Government Securities			-	-
42130	• Debentures and Bonds			-	-
42140	• Preference Shares			-	-
42150	• Equity Shares			-	-
42160	• Units of Mutual Funds			-	-
42170	• Other Investments (Fixed Deposit)			-	-
	Total of Investments Other Fund		-	-	-

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
43010	Stores	73,58,520.00	-
43020	Loose Tools	-	-
43080	Others	-	-
	Total Stock in hand	**73,58,520.00**	-

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Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount 2023-24 (Rs.)	Previous year 2022-23 Net amount (Rs.)
43110	**Receivables for Property Taxes**				
	Less than 5 years	5,11,405	96,316		
	More than 5 years*	-	-	-	-
	Sub - total	5,11,405	96,316	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	-
	Net Receivables of Property Taxes	5,11,405	96,316	4,15,089.00	-
				-	
43120	**Receivable for Water Taxes**			-	-
	Less than 3 years				
	More than 3 years*				
	Sub - total	-	-	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-	
	Net Receivables of Other Taxes	-	-	-	-
				-	
43120	**Receivable of Other Taxes**			-	
	Less than 3 years	7,40,750	1,26,847		
	More than 3 years*			-	
	Sub - total	7,40,750	1,26,847	6,13,903.00	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts			-	
	Net Receivables of Other Taxes	7,40,750	1,26,847	6,13,903.00	-
				-	
43130	**Receivables for Fees & User Charges**	-	-	-	-
	Less than 3 years	-		-	-
	More than 3 years*			-	
	Sub - total	-	-	-	-
43140	**Receivables from Other Sources**	-	-	-	-
	Less than 3 years				
	More than 3 years*	-	-	-	-
	Sub - total	-	-	-	-
43180	**Receivables control Accounts**	-	-	-	-
	Sub - total	-	-	-	-
	Total of Sundry Debtors (Receivables)	**12,52,155**	**2,23,163**	**10,28,992.00**	-

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Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
44010	Establishment	-	-
44020	Administrative	-	-
44030	Operations & Maintenance		
	Total Prepaid expenses	-	-

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
45010	**Cash**	-	-
45020	**Balance with Bank - Municipal Funds**		
45021	Nationalised Banks	2,89,71,591.96	1,65,62,833.00
45022	Other Scheduled Banks	-	
45023	Scheduled Co-operative Banks	-	-
45024	Post Office		
	Sub-total	**2,89,71,591.96**	**1,65,62,833.00**
45040	**Balance with Bank - Special Funds**		
45041	Nationalised Banks	-	-
45042	Other Scheduled Banks	-	-
45043	Scheduled Co-operative Banks	-	-
45044	Post Office	-	-
	Sub-total	-	-
45060	**Balance with Bank - Grant Funds**		
45061	Nationalised Banks	-	-
45062	Other Scheduled Banks	-	-
45063	Scheduled Co-operative Banks	-	-
45064	Post Office	-	-
	Sub-total	-	-
	Total Cash and Bank balances	**2,89,71,591.96**	**1,65,62,833.00**

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Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the Year 01/04/2023 (Rs.)	Paid during the current year 2023-24 (Rs.)	Recovered during the year 2023-24 (Rs.)	Balance outstanding at the end of the Year 31/03/2024 (Rs.)
46010	Loans and Advances to Employees	-	-	-	-
46020	Employee Provident Fund Loans				-
46030	Loans to Others				-
46040	Advance to Suppliers and Contractors		-		-
46050	Advance to Others	-	-	-	-
46060	Deposit with External Agencies (PHE)	-	-	-	-
46080	Other Current Assets	-	-	-	-
	Sub -Total	-	-	-	-
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	-	-	-	-

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

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
46110	Loans to Others	-	-
46120	Advances	-	-
46130	Deposits	-	-
	Total Accumulated Provision	-	-

Schedule B-19: Other Assets

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
47010	Deposit Works	-	-
47020	Other asset control accounts	-	-
	Total Other Assets	-	-

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

Account Code	Particulars	Current Year 2023-24 (Rs.)	Previous Year 2022-23 (Rs.)
48010	Loan Issue Expenses	-	-
48020	Discount on Issue of Loans	-	-
48030	Others	-	-
	Total Miscellaneous expenditure	-	-

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MEHTA & JAIN
PARTNER
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NAGAR PARISHAD GUNOUR

INCOME AND EXPENDITURE STATEMENT

For the Period From 1 April 2023 to 31 March 2024

	Item/ Head of Account	Schedule No	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
A	**INCOME**			
	Tax Revenue	IE-1	12,52,397	17,520
	Assigned Revenues & Compensation	IE-2	1,75,69,748	1,26,83,639
	Rental Income from Municipal Properties	IE-3	7,63,647	-
	Fees & User Charges	IE-4	5,88,502	18,47,282
	Sale & Hire Charges	IE-5	3,34,140	-
	Revenue Grants, Contributions & Subsidies	IE-6	-	-
	Income from Investments	IE-7	-	-
	Interest Earned	IE-8	-	-
	Other Income	IE-9	5,946	4,500
	Total - INCOME		**2,05,14,380**	**1,45,52,941**
B	**EXPENDITURE**			
	Establishment Expenses	IE-10	97,51,937	67,74,489
	Administrative Expenses	IE-11	50,65,062	44,66,784
	Operations & Maintenance	IE-12	34,24,102	1,18,97,414
	Interest & Finance Expenses	IE-13	-	649
	Programme Expenses	IE-14	11,09,487	14,87,333
	Revenue Grants, Contributions & subsidies	IE-15	-	-
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation	IE-18	-	-
	Total - EXPENDITURE		**1,93,50,588**	**2,46,26,669**
C	***Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)***		**11,63,792**	**(1,00,73,728)**
D	Add/Less: Prior period Items (Net)	IE-19	-	-
E	***Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)***		**11,63,792**	**(1,00,73,728)**
F	**Less: Transfer to Reserve Funds**		-	-
G	***Net balance being surplus/ deficit carried over to Municipal Fund (E-F)***		**11,63,792**	**(1,00,73,728)**

NAGAR PARISHAD GUNOUR

hief Municipal Officer
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Accounts Officer
लेखापाल
नगर परिषद् गुनौर
जिला पन्ना (म.प्र.)

For Mehta & Jain
Chartered Accountants
CA Mayank Jain
Partner
M. No. 427725
UDIN : 25427725BMNSIF6773
Date: 15-11-2024

NAGAR PARISHAD GUNOUR

Sub Schedule forming Part of Income & Expenditure Statement

For the Period from 01/04/2023 to 31/03/2024

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
11001	Property tax	5,11,405	17,520.00
11002	Water tax	-	-
11003	Sewerage tax	-	-
11004	Conservancy Tax	-	-
11005	Lighting Tax	-	-
11006	Education tax	1,12,250	-
11007	Vehicle Tax	-	-
11008	Tax on Animals	-	-
11009	Electricity Tax	-	-
11010	Professional Tax	-	-
11011	Advertisement tax	-	-
11012	Pilgrimage Tax	-	-
11013	Export Tax	-	-
11051	Octroi & Toll	-	-
11080	Other taxes	6,28,742	-
	Sub-total	**12,52,397**	**17,520**
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	**12,52,397**	**17,520**

Schedule IE-1 (a): Remission and Refund of taxes

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
11090-01	Property taxes	-	-
11090-11	Other Tax	-	-
	Total refund and remission of tax revenues	-	-

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
12010	Taxes and Duties collected by others	-	-
12020	Compensation in lieu of Octroi	1,59,14,713	1,26,83,639.00
12020	Nazool Contribution	-	-
12030	Compensations in lieu of Concessions	-	-
12010	Stamp Duty on Transfer of Properties	16,55,035	-
	Total assigned revenues & compensation	**1,75,69,748**	**1,26,83,639**

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Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
13010	Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya)	7,05,410	-
13020	Rent from Office Buildings	2,200	-
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	-	-
13080	Other rents	56,037	-
	Sub-Total	**7,63,647**	-
13090	Less: Rent Remission and Refunds		-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	**7,63,647**	-

Schedule IE- 4: Fees & User Charges - Income head-wise

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
14010	Empanelment & Registration Charges	-	-
14011	Licensing Fees	-	18,47,282.00
14012	Fees for Grant of Permit	-	-
14013	Fees for Certificate or Extract	97,598	-
14014	Development Charges	-	-
14015	Regularization Fees	-	-
14020	Penalties and Fines	-	-
14040	Other Fees	29,974	-
14050	User Charges	70,430	-
14060	Entry Fees	3,90,500	-
14070	Service / Administrative Charges	-	-
14080	Other Charges	-	-
	Aashary Shulk		-
	Sub-Total	**5,88,502**	**18,47,282**
14090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total income from Fees & User Charges	**5,88,502**	**18,47,282**

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
15010	Sale of Products	-	-
15011	Sale of Forms & Publications	3,34,140	-
15012	Sale of stores & scrap	-	-
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	-	-
15041	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire charges - Income head-wise	**3,34,140**	-

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Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
16010	**Revenue Grant**		
1601001	Grant Revenue-State Govt.	-	-
1601011	Grant Revenue-Central Govt.	-	-
1601021	Grant Revenue-Other Organisations	-	-
1601090	Grant Revenue-Dep on Grant Assets	-	-
16020	Re-imbursement of expenses	-	-
16030	Contribution towards schemes	-	-
	Total Revenue Grants, Contributions & Subsidies	-	-

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
17010	Interest on Investments (FDRs)		
17020	Dividend		
17030	Income from projects taken up on commercial basis		
17040	Profit in Sale of Investments		
17080	Others		
	Total Income from Investments	-	-

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
17110	Interest from Bank Accounts	-	-
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others		
17180	Other Interest		
	Total - Interest Earned	-	-

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
18010	Deposits Forfeited	-	-
1801001	Beneficiary Contribution for Public Toilets	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed assests	-	-
18040	Recovery from Employees	-	-
18050	Unclaimed Refund/ Liabilities	-	4,500
18060	Excess Provisions written back	-	-
18080	Miscellaneous Income	5,946	-
	Total Other Income	**5,946**	**4,500**

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Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
21010	Salaries, Wages and Bonus	91,05,343	67,74,489.00
21020	Benefits and Allowances	6,46,594	-
21030	Pension	-	-
21040	Other Terminal & Retirement Benefits	-	-
	Total establishment expenses	**97,51,937**	**67,74,489**

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
22010	Rent, Rates and Taxes	-	6,000.00
22011	Office maintenance	14,60,109	8,37,185.00
22012	Communication Expenses	34,405	35,848.00
22020	Books & Periodicals	13,660	-
22021	Printing and Stationery	6,51,497	8,64,481.00
22030	Traveling & Conveyance	19,56,673	1,175.00
22040	Insurance	-	-
22050	Audit Fees	-	-
22051	Legal Expenses	1,08,473	-
22052	Professional and other Fees	3,28,550	7,07,040.00
22060	Advertisement and Publicity	5,11,696	3,66,068.00
22061	Membership & subscriptions	-	-
22080	Other Administrative Expenses	-	16,48,987.00
	Total administrative expenses	**50,65,062**	**44,66,784**

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
23010	Power & Fuel	-	56,07,363.00
23020	Bulk Purchases	-	14,17,884.00
23030	Consumption of Stores	1,55,883	-
23040	Hire Charges	9,29,286	8,51,620.00
23050	Repairs & maintenance -Infrastructure Assets	10,70,483	1,85,592.00
23050	Repairs & maintenance - Water Ways	1,39,300	
23051	Repairs & maintenance - Civic Amenities	-	-
23052	Repairs & maintenance - Buildings	18,954	
23053	Repairs & maintenance - Vehicles	4,87,071	21,319.00
23054	Repairs & maintenance - Furnitures	-	
23055	Repairs & maintenance - Office Equipments	72,080	1,19,542.00
23056	Repairs & maintenance - Electrical Appliances	7,130	50,985.00
23057	Repairs & maintenance - Plant & Machinary	-	-
23057	Repairs & maintenance - Heritage Building	-	
23059	Repairs & maintenance - Others	2,52,844	15,83,861
23080	Other operating & maintenance expenses	2,91,071	20,59,248.00
23090	Other Grants & Programs Expense		-
	Total operations & maintenance	**34,24,102**	**1,18,97,414**

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जिला पन्ना (म०प्र०)

MEHTA & JAIN
PARTNER
CHARTERED ACCOUNTANTS

Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
24010	Interest on Loans from Central Government	-	-
24020	Interest on Loans from State Government	-	-
24030	Interest on Loans from Government Bodies & Associations	-	-
24040	Interest on Loans from International Agencies	-	-
24050	Interest on Loans from Banks & Other Financial Institutions	-	-
24060	Other Interest	-	-
24070	Bank Charges	-	649.00
24080	Other Finance Expenses		-
	Total Interest & Finance Charges	-	649

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
25010	Election Expenses	-	9,00,101
25020	Own Programs	11,09,487	5,87,232
25040	Social Security Scheme Expense	-	-
25030	Share in Programs of others	-	-
	Total Programme Expenses	**11,09,487**	**14,87,333**

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
26010	Grants [specify details]	-	-
26020	Contributions [specify details]	-	-
26030	Subsidies [specify details]	-	-
	Total Revenue Grants, Contributions & Subsidies	-	-

Schedule IE-16: Provisions & Write off

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
27010	Provisions for doubtful receivables	-	-
27020	Provision for other Assets	-	-
27030	Revenues written off	-	-
27040	Assets written off	-	-
27050	Miscellaneous Expense written off	-	-
	Total Provisions & Write off	-	-

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Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
27110	Loss on disposal of Assets	-	-
27120	Loss on disposal of Investments	-	-
27180	Other Miscellaneous Expenses	-	-
	Total Miscellaneous expenses	-	-

Schedule IE-18 : Depreciation

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
27200000	Depreciation For the Current Year	-	
	Total Depreciation	-	-

Schedule IE-19: Prior Period Items (Net)

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
	a. Income		
18510	Taxes	-	-
18520	Other - Revenues	-	-
18530	Recovery of revenues written off	-	-
18540	Other income	-	-
	Sub - Total Income (a)	-	-
	b. Expenses		
28550	Refund of Taxes	-	-
28560	Refund of Other Revenues	-	-
28580	Other Expenses	-	-
	Sub - Total expense (b)	-	-
	Total Prior Period (Net) (a-b)	-	-

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MEHTA & JAIN
PARTNER
CHARTERED ACCOUNTANTS

NAGAR PARISHAD GUNOUR
RECEIPTS AND PAYMENTS ACCOUNT
For the Period from 1 April 2023 to 31 March 2024

count Code	Head of Account	Schedules	Current Period 2023-24 Amount (Rs.)	Corresponding Previous Period 2022-23 Amount (Rs.)	Head of Account	Schedules	Current Period 2023-24 Amount (Rs.)	Corresponding Previous Period 2022-23 Amount (Rs.)
	Opening Balances							
	Cash balances including Imprest Balance			-				
	Balances with Banks/Treasury (including in designated bank accounts)		1,65,62,834	1,85,29,181				
	Operating Receipts				**Operating Payments**			
0	Tax Revenue	RP - 1	242	17,520	Establishment Expenses	RP - 10	97,51,937	67,74,489
120	Assigned Revenues & Compensations	RP - 2	1,75,69,748	1,26,83,639	Administrative Expenses	RP - 11	31,08,390	44,66,784
130	Rental income from Municipal Properties	RP - 3	7,63,647	-	Operations and Maintenance	RP - 12	53,80,775	1,18,97,414
0	Fees & User Charges	RP - 4	5,88,502	18,47,282	Interest & Finance Charges	RP - 13	-	649
150	Sale & Hire Charges	RP - 5	3,34,140	-	Programme Expenses	RP - 14	11,09,487	14,87,333
0	Revenue Grants, Contributions & Subsidies	RP - 6	-	-	Revenue Grants, Contributions & Subsidies	RP - 15	-	-
170	Income from Investments	RP - 7	-	-	Purchase of Stores	RP - 16	-	-
1	Interest Earned	RP - 8	-	-	Miscellaneous expenses	RP - 17	-	-
180	Other Income	RP - 9	5,946	4,500	Prior Period		-	
	Non-Operating Receipts-				**Non-Operating Payments**			
					Refund of Deposits			
0	Deposits Received	RP - 19	3,000	-	Payment to Sundry Creditors	RP - 24	1,76,40,033	-
320	Grants and contribution for specific purposes	RP - 20	2,76,58,182	2,59,62,025	Reserve Fund Paid	RP - 25	-	-
350	Other Liabilities		23,71,509	-	Grants and contribution for specific purposes Payments	RP - 27	-	-
35090-01	Sale proceeds from Assets				Provision for expenses		-	
090-02	Realisation of Investment - General Fund		-	-	Acquisition / Purchase of Fixed Assets	RP - 26	-	1,78,54,645
090-02	Realisation of Investment - Other Funds		-	-	Deposit works	RP - 22	1,18,700	-
341	Deposit works				Investments - General Fund		-	-
041	Revenue Collected in Advance				Investments - Special Fund		-	-
	Loans & Advances to Employees (recovery)				Stock in hand			
	Other Loans & Advances (recovery)	RP - 29	-	-	Repayment of Loans, Advances	RP - 18	-	-
1	Debtors(receivable)	RP - 23	2,23,163	-	Prepaid Expenses			
330	Loans Received	RP - 30	-	-	Earmarked Fund Paid	RP - 21	-	-
311	Earmarked Funds		-		Other Loans & Advances	RP - 29	-	-
0	Municipal Fund		-	-	Municipal Fund		-	-
					Closing Balances			
					Cash balances including Imprest Balance			-
					Balances with Banks/Treasury (including in designated bank accounts)		2,89,71,592	1,65,62,834
	TOTAL		**6,60,80,913**	**5,90,44,147**	**TOTAL**		**6,60,80,913**	**5,90,44,148**

NAGAR PARISHAD GUNOUR

Chief Municipal Officer
मुख्य नगर पालिका अधिकारी
नगर परिषद् गुनौर
जिला पन्ना (म०प्र०)

Accounts Officer
लेखापाल
नगर परिषद् गुनौर
जिला पन्ना (म.प्र.)

For Mehta & Jain
Chartered Accountants
PARTNER
Partner
M. No. 427725
UDIN: 25427725BMNSIF6773
Date: 15-11-2024

NAGAR PARISHAD GUNOUR
Sub Schedule forming Part of Receipt & Payment Account
For the Period from 01/04/2023 to 31/03/2024

Schedule RP - 1: Tax Revenue

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
11001	Property Tax	-	17,520.00
11002	Water Tax	-	-
11003	Sewerage Tax	-	-
11004	Conservency Charge	-	-
11008	Tax on Animal	-	-
11011	Advertisement Tax	-	-
11013	Export Tax	-	-
11006	Education Tax	-	-
11008	Other Taxes	242	-
	Total Tax Revenue	242	17,520

Schedule RP - 2: Assigned Revenues & Compensation

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
12010	Taxes and Duties collected by others	-	
12020	Compensation in lieu of Taxes / duties	1,59,14,713	1,26,83,639
12030	Compensations in lieu of Concessions	-	-
12010	Stamp Duty on Transfer of Properties	16,55,035	12,21,015.00
	Total Asigned Revenues & Compensation	1,75,69,748	1,26,83,639

Schedule RP - 3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
13010	Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya)	7,05,410	-
13020	Rent from Office Buildings	2,200	-
13030	Rent from Guest Houses		-
13040	Rent from lease of lands		-
13080	Other rents	56,037	
	Sub-Total	**7,63,647**	-
13090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	**7,63,647**	-

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Schedule RP- 4: Fees & User Charges - Income head-wise

Account Code.	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
14010	Empanelment & Registration Charges	-	-
14011	Licensing Fees	-	18,47,282.00
14012	Fees for Grant of Permit	-	-
14013	Fees for Certificate or Extract	97,598	-
14014	Development Charges	-	-
14015	Regularization Fees	-	-
14020	Penalties and Fines	-	-
14040	Other Fees	29,974	-
14050	User Charges	70,430	-
14060	Entry Fees	3,90,500	-
14070	Service / Administrative Charges	-	-
14080	Other Charges	-	-
	Sub-Total	**5,88,502**	**18,47,282**
14090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Income from Fees & User Charges	**5,88,502**	**18,47,282**

Schedule RP - 5: Sale & Hire Charges

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
15010	Sale of Products	-	-
15011	Sale of Forms & Publications	3,34,140	-
15012	Sale of stores & scrap	-	-
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	-	-
15041	Hire Charges for Equipment	-	-
	Total Income from Sale & Hire charges - Income head-wise	**3,34,140**	-

Schedule RP - 6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
16010	Revenue Grant	-	-
16020	Re-imbursement of expenses	-	-
16030	Contribution towards schemes	-	-
	Total Revenue Grants, Contributions & Subsidies	-	-

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MEHTA & JAIN
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Schedule RP - 7: Income from Investments - General Fund

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
17010	Interest on Investments (FDRs)	-	-
17020	Dividend	-	-
17030	Income from projects taken up on commercial basis	-	-
17040	Profit in Sale of Investments	-	-
17080	Others	-	-
	Total Income from Investments	-	-

Schedule RP - 8: Interest Earned

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
17110	Interest from Bank Accounts	-	-
17120	Interest on Loans and advances to Employees	-	
17130	Interest on loans to others	-	
17180	Other Interest	-	
	Total - Interest Earned	-	-

Schedule RP - 9: Other Income

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
18010	Deposits Forfeited		
1801001	Beneficiary Contribution for Public Toilets	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed assests	-	-
18040	Recovery from Employees		-
18050	Unclaimed Refund/ Liabilities	-	4,500.00
18060	Excess Provisions written back	-	-
18080	Miscellaneous Income	5,946	-
	Total Other Income	**5,946**	**4,500**

Schedule RP -10: Establishment Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
21010	Salaries, Wages and Bonus	97,51,937	67,74,489.00
21020	Benefits and Allowances	-	-
21030	Pension	-	-
21040	Other Terminal & Retirement Benefits	-	-
	Total Establishment Expenses	**97,51,937**	**67,74,489**

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Schedule RP -11: Administrative Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
22010	Rent, Rates and Taxes	-	6,000.00
22011	Office maintenance	2,17,325	8,37,185.00
22012	Communication Expenses	-	35,848.00
22020	Books & Periodicals	13,660	-
22021	Printing and Stationery	6,51,497	8,64,481.00
22030	Traveling & Conveyance	-	1,175.00
22040	Insurance	-	-
22050	Audit Fees	-	-
22051	Legal Expenses	1,08,473	-
22052	Professional and other Fees	3,28,550	7,07,040.00
22060	Advertisement and Publicity	5,11,696	3,66,068.00
22061	Membership & subscriptions	-	-
22080	Other Administrative Expenses	12,77,189	16,48,987.00
	Total Administrative Expenses	**31,08,390**	**44,66,784**
	Less:- Administrative Income	-	-
	Net Administrative Expenses	**31,08,390**	**44,66,784**

Schedule RP - 12: Operations & Maintenance

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
23010	Power & Fuel	19,56,673	56,07,363.00
23020	Bulk Purchases	32,400	14,17,884.00
23030	Consumption of Stores	1,23,483	-
23040	Hire Charges	9,29,286	8,51,620.00
23050	Repairs & maintenance -Infrastructure Assets	6,62,226	1,85,592.00
23051	Repairs & maintenance - Civic Amenities	94,425	
23052	Repairs & maintenance - Buildings	1,77,373	-
23053	Repairs & maintenance - Vehicles	4,87,071	
23054	Repairs & maintenance - Furnitures	-	21,319.00
23055	Repairs & maintenance - Office Equipments	65,400	
23056	Repairs & maintenance - Electrical Appliances	13,810	1,19,542.00
23057	Repairs & maintenance - Heritage Building	-	50,985.00
23059	Repairs & maintenance - Other	5,65,992	15,83,861.00
23080	Other operating & maintenance expenses	2,72,636	20,59,248.00
	Total Operations & Maintenance Expenses	**53,80,775**	**1,18,97,414**

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Schedule RP - 13: Interest & Finance Charges

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
24010	Interest on Loans from Central Government	-	-
24020	Interest on Loans from State Government	-	-
24030	Interest on Loans from Government Bodies & Associations	-	-
24040	Interest on Loans from International Agencies	-	-
24050	Interest on Loans from Banks & Other Financial Institutions	-	-
24060	Other Interest	-	-
24070	Bank Charges	-	649.00
24080	Other Finance Expenses	-	-
	Sub-Total	-	**649**
	Less: - Bank Charges	-	-
	Total Interest & Finance Charges	-	**649**

Schedule RP - 14: Programme Expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
25010	Election Expenses	8,07,151	9,00,101
25020	Own Programs	3,02,336	5,87,232
25040	Social Security Scheme Expense	-	-
25030	Share in Programs of others	-	-
	Total Programme Expenses	**11,09,487**	**14,87,333**

Schedule Rp - 15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
26010	Grants [specify details]	-	-
26020	Contributions [specify details]	-	-
26030	Subsidies [specify details]	-	-
	Total Revenue Grants, Contributions & Subsidies	-	-

Schedule RP - 16: Store Purchased

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
430100	Stores	-	-
	Total Stores Purchased	-	-

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Schedule RP - 17: Miscellaneous expenses

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
2716001	Penality And Fine	-	-
	Total Miscellaneous Expenses	-	-

Schedule RP - 18: Loan Repaid

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3312000	Loan from State Government		
3313000	Loan from Other Government Agencies		
	Total Loan Repaid	-	-

Schedule RP - 19: Deposits Received

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3401011	Security Deposit from Contractor	-	-
3401011	With Held & SD	3,000	-
3402000	Revenue Deposit	-	-
3408000	Other Deposit	-	-
	Total	**3,000**	-
	Less - Deposit Rec. EMD & SD	-	-
	Net Deposits Recevied	**3,000**	-

Schedule RP - 20: Grant & Contribution for Specific Purpose Received

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
320100	Grant from Central Government	41,79,948	81,03,000.00
320200	Grant from State Government	2,34,78,234	1,78,59,025.00
320300	Grant from Other Govt. Agencies	-	-
	Other Grant		-
	Total	**2,76,58,182**	**2,59,62,025**
	Less - Grants	-	-
	Net Grant & Contribution for Specific Purpose Received	**2,76,58,182**	**2,59,62,025**

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Schedule RP - 21: Earmarked Funds Paid

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3115000	Sinking Fund		
3115000	Rastriya Parivar Sahayata		
3115000	Samajik Surksha Pension		
3117000	Trust or Agency Fund		
	Total Earmarked Fund Paid	-	-
	Less: Samajik Suraksha Pension	-	-
	Net Earmarked Fund Paid	-	-

Schedule RP - 22: Deposit Works (Net)

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3411000	Deposit for Civil Works	50,700	-
3418000	Deposit for Other Works	68,000	-
	Total Deposit Work	**1,18,700**	-
	Less: Payment		
	Net Deposit Work	**1,18,700**	-

Schedule RP - 23: Realisation from Sundry Debtors

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
4311000	Property Taxes	96,316	-
4313000	Fees & User Charges	-	-
4314000	Other Sources	-	-
4312005	Other Taxes	1,26,847	-
4315000	Receivable from Govt.	-	-
	Total Realisation form Debtors	**2,23,163**	-

Schedule RP - 24: Payment to Sundry Creditors

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3501000	Creditors	77,43,392	-
3501100	Employee Liabilities	92,24,518	-
3501200	Interest Accrued and Due	-	-
3502000	Recoveries Payable	6,72,123	-
3503000	Govt. Dues Payable	-	-
3508000	Other (Provisions)	-	-
3504100	Advance Collection of Revenues	-	-
3501031	Lok Swasthya Yantriki Vibhag (PHE)	-	-
	Total Payment to Creditors	**1,76,40,033**	-

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Schedule RP - 25: Reserve Funds Paid

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3115000	General Fund	-	-
	Total Reserve Funds Paid	-	-

Schedule RP - 26: Acquisition/Purchase of Fixed Assets (Including WIP)

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
4101000	Land	-	-
4102000	Building including Class-II Civil Structures	-	46,690.00
4103000	Roads & Bridges	-	7,82,444.00
4103100	Sewerage & Drainage	-	-
4103200	Water Ways	-	81,05,650.00
4103300	Public Lighting	-	26,99,508.00
4104000	Plant & Machinery	-	48,16,693.00
4105000	Vehicle	-	-
4106000	Office & Other Equipments	-	4,04,200.00
4107000	Furniture & Fixtures	-	46,660.00
41020	Other Structure	-	9,52,800.00
4120000	Work in Progress	-	-
4120000	Less:- Receipt	-	-
	Assets from Specific Grant	-	-
	Assets from Special Fund	-	-
	Total Acquisition/Purchase of Fixed Assets	**-**	**1,78,54,645**

Schedule RP - 27: Grant & Contribution for Specific Purpose (Payments)

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
3208000	Premium & Income from Shop	-	-
	Less:-	-	-
	Total Grant & Contribution for Specific Purpose (Payments)	-	-

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Schedule RP - 29: Loans & Advances

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
4601000	Loan & Advances to Workers	-	-
4604000	Advances to Suppliers & Cntractors	-	-
4608000	TDS on Interest (FDRs)	-	-
	Other Recevable	-	-
	Sub-Total	-	-
	Less:- Advances to Employee	-	-
	Net Loans & Advances	-	-

Schedule RP - 30 Loan Received

Account Code	Particulars	Current Year 2023-24 (Rs)	Previous Year 2022-23 (Rs)
33020	Loan from State Government	-	-
33030	Loan From Other Financial Institutions		-
	Total Loan Repaid	-	-

लेखापाल
नगर परिषद् गुनौर
जिला पन्ना (म.प्र.)

मुख्य नगर पालिका अधिकारी
नगर परिषद् गुनौर
जिला पन्ना (म०प्र०)

MEHTA & JAIN
PARTNER
CHARTERED ACCOUNTANTS

NAGAR PARISHAD GUNOUR

Statement of Cash Flow

As on 31 March 2024

Particulars	Current Year 2023-24 (Rs.)		Previous Year 2022-23 (Rs.)	
[A] Cash Flow from Operating Activities				
Revenue Receipts	1,92,62,225		1,45,52,941	
Recovery from Debtors	25,94,672		-	
Advances Received	-		-	
Deposits Received	3,000	2,18,59,897	-	1,45,52,941
Revenue Expenses	1,93,50,588	3,71,09,321	4,24,80,665	
Advances Paid	-		-	
Payment to Creditors	77,43,392		-	
Advance collection of revenue	-			
Payment for Employees Liability	92,24,518		-	
Payment Against Statutory Recoveries	6,72,123		-	
Deposits Repaid	1,18,700		-	
Previous Year Expenses Booked in Current Year	-		-	4,24,80,665
Net Cash Generated from/used in Operating Activities [A]		(1,52,49,424)		(2,79,27,724)
[B] Cash Flow from Investing Activities				
Proceeds from Disposal of Assets	-		-	
Proceeds from Disposal of Investments	-		-	
Investment Income Received	-		-	
Interest Income Received	-	-	-	-
Purchase of Fixed Assets	-		-	
Increase/(Decrease) in Special Funds/Grants	(2,76,58,182)		(2,59,62,025)	
Increase/(Decrease) in Earmarked Funds	-		-	
Purchase of Invesments	-	(2,76,58,182)	-	(2,59,62,025)
Net Cash Generated from/used in Investing Activities [B]		2,76,58,182		2,59,62,025
[C] Cash Flow from Financing Activities				
Loan from Banks/Others Received	-	-	-	-
Loan Repayment	-		-	
Interest & Finance Expenses	-	-	649	649
Net Cash Generated from/used in Financing Activities [C]		-		(649)
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)		1,24,08,758		(19,66,348)
Cash & Cash Equivalent at the beginning of Period		1,65,62,834		1,85,29,181
Cash & Cash Equivalent at the End of Period				
Cash & Cash Equivalent at the end of year comprises of the following Account Balances :-		2,89,71,592		1,65,62,833
Cash Balances	-		-	
Bank Balances	2,89,71,592		1,65,62,833	
Total of the Breakup of Cash & Cash Equivalent		2,89,71,592		1,65,62,833
Difference		-		-

NAGAR PARISHAD GUNOUR

hief Municipal Officer
मुख्य नगर पालिका अधिकारी
नगर परिषद् गुनौर
जिला पन्ना (म०प्र०)

Accounts Officer
लेखापाल
नगर परिषद् गुनौर
जिला पन्ना (म.प्र.)

For Mehta & Jain
Chartered Accountants
Partner
M. No. 427725
UDIN : 25427725BMNSIF6773
Date: 15-11-2024