NAGAR PALIKA PARISHAD GADARWARA

AUDITOR'S REPORT

FINANCIAL YEAR 2023-24

AUDITORS:

GCV & ASSOCIATES LLP
CHARTERED ACCOUNTANTS

GCV & ASSOCIATES LLP

CHARTERED ACCOUNTANTS

Regn. No. (F.R.N.) 137906W/C400298

Ward 17 Behind Gandi Ganj Hal Abadi Chhindwara M.P.

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INDEPENDENT AUDITOR'S REPORT

To the Stakeholders of NAGAR PALIKA PARISHAD GADARWARA

❖ Report on the Financial Statements

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

❖ 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 applicable provisions 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 .

❖ 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 CMO has not directed us to perform audit of any other section in his office in addition to the above scope.

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

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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.

- **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.

- **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.

- **Emphasis of Matters**

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

I. Accounts prepared as per the Manual in lieu of accounting standards for local bodies as issued by Institute of Chartered Accountants of India.
II. Revenue department's records related to recovery of revenue taxes and other revenue dues has differences with accounting records maintained by accounting department.
III. 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.

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❖ **We further report that**

I. 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;

II. 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.

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

IV. 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.

V. 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.

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

VII. 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'.

Date: 30/09/2024
UDIN: 24433994BKEBYA1060

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For GCV & Associates LLP
Chartered Accountants

CA VISHAL SAHU
M.No. 433994
FRN 137906W
C400298

CA Vishal Sahu
(Partner)
MRN – 433994

AUDIT PARA REPORTING
FINANCIAL YEAR 2023-24
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S. NO.	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTIONS
2	**Parameter : 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	Scheme wise utilisation certificates should be prepared. The guidelines, directives & rules under all the scheme should be documented for ready reference.
3	**Parameter : 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 such as SD register, Loan register, fixed asset registers as prescribed under MP MAM Should be maintained.
4	**Parameter : Audit of FDR/TDR**		
	Verify fixed deposits and term deposits and their maintenance	NA	NA
5	**Parameter : 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

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			should be carefully monitored.
6	**Parameter : 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	Duly authorised copy of grant registered should also be kept as a final documents of grant. Loan register should be prepared by the ULB.
7	**Parameter: 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		
8	**Percentage of revenue expenditure (Establishment, salary, Operation& Maintenance) with respect to revenue receipts (Tax & Non Tax).**		
	14,45,80,465.00 / 12,21,04,104.00 : 118.408%		
	Percentage of Capital expenditure wrt Total expenditure.		
	7,32,85,906.00 / 22,07,21,432.00 : 33.20%		
9	**Parameter: 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.	Necessary records for advances should be prepare by the ULB for timely verification of the amounts and conditions.
10	**Parameter : Whether bank reconciliation statements is being regularly prepared**		
		BRS prepared by the ULB for bank accounts except Kotak Mahindra Bank A/c ending 9296	ULB should prepare BRS for all the bank accounts held by it during the year.

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Annexure 'I'

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 ("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.

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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, 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

c. 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

d. 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.

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:
-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 -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. -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.
-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.

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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.

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.

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For GCV & Associates LLP
Chartered Accountants

CA VISHAL SAHU
M.No. 433994
FRN. 137906W
C400298

CA Vishal Sahu
(Partner)
MRN – 433994

Annexure 'II'

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.

Revenues from various own sources & assigned revenue, compensation and grant fund has been recorded in the cashbook and summarised in the financial statement prepared by the ULB. Some of the amount recorded under miscellaneous fees head has not been explained about its nature.

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) Percentage of revenue collection increase or decrease in various heads in property tax, samekitkar, shikshaupkar, nagriyavikasupkar, and other tax compared to previous year shall be part of report.

Details are given in Annexure C attached to this report.

4) 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.

5) The entries in Cash book shall be verified.

We have verified the entries in cash book on test check basis. 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.

6) 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.

No details with respect to quarterly & monthly targets set for the FY 2023-24 & the revenue recovery against such targets were made available to us. Hence, it was not possible for us to report the revenue recovery against the quarterly and monthly targets.

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7) The auditor shall verify the interest income from FDR's and verify that interest is duly and timely accounted for in cash book.
   As explained to us, ULB does not have FDR's during the year. Hence, we could not comment on the interest income and its accounting in cashbook.

8) The case where, the investments are made on lesser interest rates shall be brought to the notice of the CMO.
   As explained to us, ULB does not have FDR's during the year. Hence, we could not comment on lesser interest rates.

2. Audit of Expenditure:

1) The auditor is responsible for audit of expenditure under all the schemes.
   ULB has recorded expenditure & payments in the cashbook depending upon nature of expenditure and these payments has been summarised in the financial statement under Establishment expenditure, Administrative expenditures, Operation & maintenance and other relevant heads as per MP-MAM. The separate records of PMAY, AMRUT, SBM schemes were not made available to verify the expenditures.

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 financials statement we noticed that ULB has not deposited liabilities pertaining to Professional Taxes, Insurance premium, Royalty during the year. Also, some of the opening balances standing in books pertaining to VAT deductions, WCT, CT Tax, Government dues & other liabilities has not been explained to us.

3) He should also check monthly balance of the cash book and guide the accountant to rectify errors, if any.
   During the course of our verification of the physical records maintained by the ULB such as cashbook we noticed totalling & balancing mistakes on multiple dates. These mistakes were communicated to the ULB with guidance to avoid them further.
   Also the closing balance as previous year cashbook has not been accurately brought forward in current year cashbook thereby resulting into difference amounting to Rs. 23,84,226/- in the current year.
   The full summarised details of these issues were provided in the separate Financial Statement & Cashbook Balance Reconciliation statement. Some of the major amounts has been provided as below:

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Issues	Dates in cashbook	Amount	Issues	Dates in cashbook	Amount
Totalling Mistake	24/05/2023	3,00,000.00	Totalling Mistake	12/07/2023	1,00,000.00
Totalling Mistake	23/08/2023	1,25,129.00	Totalling Mistake	01/03/2024	5,58,681.00
Totalling Mistake	01/02/2024	1,35,61,815.00	Totalling Mistake	01/03/2024	14,66,377.00
Totalling Mistake	15/02/2024	2,63,894.00	Totalling Mistake	09/03/2024	4,94,186.00
Totalling Mistake	06/03/2024	4,92,183.00	Contra transfer mistake	21/11/2023	1,61,540.00
Totalling Mistake	09/03/2024	5,62,948.00			

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 were 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) The auditor shall be responsible for verification of scheme wise/ project wise Utilization Certificate (UC's). UC's shall be tallied with the Receipt & Payment Account and creation of Fixed Asset.

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Utilization certificates of various schemes for verification of scheme wise project/ wise Utilization Certificate (UCS) were not provided to us by the ULB. Hence same cannot be commented upon.

We are unable to verify the details of capitalization of expenditure since there is neither any proof available nor completion of work from respective department. There is no cross check mechanism exist to ensure the completion of project except payment of final bill. It is suggested that a proper internal control system should be framed to identify the fixed asset and its recognition in fixed asset register and books of account of the ULB.

9) He shall verify that all temporary advances of other than employees have been fully recovered.
   As explained to us by the ULB there were no temporary advances other than employees during the year and hence we cannot comment on the same.

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, Loan Registers, advance register 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 CMO.

   Register prepared for stock item received during the year. We found that the stock issued details and closing balance of stock was not duly mentioned in the register.

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.

   Employee's wise deduction and adjustment were not made available to us. Hence, it is not possible for us to verify the cases of timely recovery of advances, if any. During the year the festive advance amounting to Rs. 4.63 lakhs were given and adjustment of Rs. 1.27 lakh was made thorough salaries. In absence of complete records of advances we could not comment over opening & closing balance of the advances.

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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 and attached with this report along with the financial statements. In the absence of bank statement of Kotak Mahindra Bank a/c ending 9296 the BRS has not been prepared for this account.

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 available to us in soft copy excel format. The receipts and payments out of grants were verified on test check basis. Details of grants as per grant register and accounting records are produced below at 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 CMO.

   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.

7) The auditor shall reconcile the account of receipt and payment especially for project funds.

   ULB has not provided the separate cash books for any schemes and projects and hence we cannot comment on reconciliation with Receipt & Payment.

4. <u>Audit of FDR</u>

   1) The auditor is responsible for audit of all fixed deposits and term deposits.

      As explained to us ULB does not have any FDR during the year. Hence, we could not comment upon fixed deposit and term deposit.

   2) It shall be ensured that proper record of FDR's are maintained and renewals are timely done.

      As explained to us ULB does not have any FDR during the year. Hence, we could not comment upon renewal of FDR.

   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.

      As explained to us ULB does not have any FDR during the year. Hence, we could not comment upon FDR'S / TDR are kept at low rate of interest than the prevailing rate.

   4) Interest earned on FDR/TDR Shall be verified from entries in the cash book.

      As explained to us ULB does not have any FDR during the year. Hence, we could not comment upon FDR'S / TDR interest.

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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.

Bid were invited online where the tender amount exceeding Rs. One Lakh and for value less than one lakh, manual bids were asked.

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 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.
Verification had been conducted for the grants received from the Central/state government. Details of grant receipt and utilised as per accounting & grant records are as follows:

Grants	Opening Balance	Received	Utilized	Closing Balance
Vishesh Nidhi Grant 1	13,22,970.00	-	3,76,245.00	9,46,725.00
Vishesh Nidhi Grant 2	57,270.00	-	57,270.00	-
Vishesh Nidhi Grant 3	17,07,528.00	-	17,07,528.00	-
Mulbhoot Suvidha	9,21,124.00	1,18,07,478.00	76,99,144.00	50,29,458.00
State Finance Commission	18,33,701.00	2,36,02,000.00	1,00,73,767.00	1,53,61,934.00
Kayakalp Yojna	1,54,00,000.00	50,00,000.00	1,28,56,139.00	75,43,861.00
Shantidoot tiraha anudan	9,83,446.00	25,56,958.00	21,99,103.00	13,41,301.00
Fire vehicle Grant	18,75,000.00	-	18,75,000.00	-
15th Finance Commission (tied) grant	2,01,77,404.00	1,06,38,104.00	2,72,37,256.00	35,78,252.00
Road Development Grant	1,41,45,037.00	80,29,090.00	1,76,65,479.00	45,08,648.00
15th Finance Commision (Basic) grant	86,03,695.00	70,92,070.00	1,55,96,615.00	99,150.00
MLA-LAD Fund	54,60,780.00	7,25,000.00	22,14,618.00	39,71,162.00

- PMAY, AMRUT, Sanjeevni Clinic, etc not mention in grant register.
- Vishesh nidhi fund has opening balance differences with grant register and hence the same could not be verified due to non-availability of complete records.
- MLA fund amounting to Rs. 10.75 lakhs is not recorded in Grant Register.
- The PMAY receipt recorded in financial statement pertains to refund/returned amount from beneficiaries and not the grant received as per the explanation provided by the ULB.

2) He is responsible for audit of grants received from State Government and its utilization. The details of grants received & utilised from state government has been provided in the consolidated table detailed in the previous sub point.

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3) He shall perform audit of loans provided for physical infrastructure and its utilization. During his audit the auditor shall specifically comment on the revenue mechanism i.e. whether the asset created out of the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non-generation of revenue.
As per information provided by the ULB and according to our verification, ULB has accorded loan from HUDCO and from banking institution in earlier years under CM adhosanrachna scheme and Peyjal Yojna respectively.

For peyjal yojna loan there was no repayment made by the ULB during the year. The 75% share of SG has amounting to Rs. 1.77 Cr. only been repaid as per loan statement. The bifurcated details of interest and principle not provided to us and hence total repayment shown in the financial statement.

The loan under CM adhosanrachna scheme has been repaid as follows:

Quarter	Interest Payment by ULB	Principal Payment by ULB	Total Payment
Quarter-1	41,996.00	46,000.00	87,996.00
Quarter-2	40,891.00	46,000.00	86,891.00
Quarter-3	39,350.00	46,000.00	85,350.00
Quarter-4	38,259.00	46,000.00	84,259.00
	1,60,496.00	**1,84,000.00**	**3,44,496.00**

However, there was no document or information provided to verify whether the asset created out of the loan has generated the desired revenue or not. We cannot comment on the possible reasons for non-generation of revenue.

Details of repayment of loan from banking institution were as follows:

Above loan was utilised for CM adhosanrachna scheme.

4) 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.

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Regn. No. (F.R.N.) 137906W/C400298

Ward 17 Behind Gandi Ganj Nai Abadi Chhindwara M.P.

Non Recovery of dues

As per wasooli patrak (demand and recovery statement) prepared by the revenue department of the ULB

(Amount in Lakhs)

Sl. No.	Revenue Head	Previous year's recoverable	Received From Previous Dues	Un-Recovered Due for More than a Year	Current Year Demand	Current Year's Recovery	Un-Recovered due of Current Year	Total Recovery	Total un-recovered amount
1	Sampatti Kar	332.82	41.11	291.71	112.29	26.52	85.77	67.63	377.48
2	Samekit Kar	69.56	13.87	55.69	20.72	4.25	16.47	18.12	72.16
3	Nagar Vikas Upkar	85.56	9.22	76.34	25.28	6.13	19.14	15.35	95.49
4	Siksha Upkar	79.87	11.92	67.95	39.62	9.73	29.89	21.65	97.84
5	Shop Rent	15.16	7.45	7.71	25.10	7.07	18.03	14.52	25.73
6	Water Tax	217.33	31.70	185.63	47.73	20.87	26.87	52.57	212.50
	Total	**800.29**	**115.26**	**685.03**	**270.74**	**74.57**	**196.17**	**189.84**	**881.20**
	Total Un-Recovered amount								**881.20**

The demand and recovery figures were taken out of wasooli patrak of the revenue department of the ULB. There are variation in the opening balance of current year and closing balance of previous year wasooli patrak. Also we noticed the variation in receipts between accounting records and wasooli patrak receipts.

For GCV & Associates LLP

Chartered Accountants

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जिला छिंदवाड़ा म.प्र.

Date: 30/09/2024

CA Vishal Sahu
(Partner)
MRN – 433994

Name of ULB Nagar Palika Parishad Gadarwara
Name of Auditor GCV & Associates LLP

Annexure C
Amt in Rs.

S.no.	Parameters	Description		% of growth	Observation in brief					Suggestions
	Audit of Revenue	Receipt in (Rs.)								
	Rajaswa Kar wasooli	2022-23	2023-24							
1	Sampatti Kar	71.89	67.63	-5.93	Collection % w.r.t. total dues is	15.19%	which is	Not upto the mark	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
2	Samekit Kar	22.44	18.12	-19.25	Collection % w.r.t. total dues is	20.07%	which is	Not upto the mark	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
3	Nagar Vikas Upkar	29.95	15.35	-48.75	Collection % w.r.t. total dues is	13.85%	which is	Not upto the mark	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
4	Siksha Upkar	19.50	21.65	11.01	Collection % w.r.t. total dues is	18.12%	which is	Not upto the mark	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
	Total	143.78	122.74							
	Gair-Rajaswa wasooli									
5	Shop Rent	6.54	14.52	121.93	Collection % w.r.t. total dues is	36.07%	which is	Below Average	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
6	Water Tax	46.49	52.57	13.09	Collection % w.r.t. total dues is	19.83%	which is	Not upto the mark	Need to improve collection efforts of previous years dues.	ULB should impose strict penalties and legal actions to improve past Due collections.
	Total	53.03	67.09							
	Grand Total	196.81	189.84							

The above recovery figures are taken from wasooli patrak provided by the Revenue depratment of the Palika.

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Annexure D

Revised abstract sheet for reporting on audit paras

2023-24

Income & Expenditure Information

S.no.	Division	District	ULB name	ULB type
1	2	3	4	5
1	Jabalpur	Narsinghpur	Gadarwada	Municipality

Revenue receipts						
Property Tax	Other tax revenue	Fees & user charges	Revenue from municipal property	Assigned revenue	Revenue grants, Contribution & Subsidies	Other Income
6	7	8	9	10	11	12
1,97,91,045.00	10,600.00	1,40,09,958.00	1,49,80,392.00	6,95,26,887.00	9,72,64,849.85	37,85,222.00

Capital receipts				Total Receipts
Capital receipts	Central Finance Commission receipts	State Finance Commission receipts	Other Grants	
13	14	15	16	17
-	1,77,30,174.00	2,36,02,000.00	4,07,40,527.00	30,14,41,654.85

Revenue Expenditure							Total Expenditure
Establishment Expenditure	Administrative Expenditure	Operation & Maintenance	Interest & Finance Charges	Other Expenses	Loan repayment (Principle)	Other Capital Expenditure	
18	19	20	21	22	23	24	25
8,97,64,876.00	34,46,118.00	4,83,74,464.00	1,60,496.00	56,89,572.00	1,84,000.00	7,29,55,973.00	22,05,75,499.00

**Property tax inlcudes samekit kar, vikas upkar, siksha upkar also*

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Auditor
FRN:
MRN:

GCV & ASSOCIATES LLP
137906W/C400298
433994

CA VISHAL SAHU
M. No. 433994
FRN. 137906W
C400298
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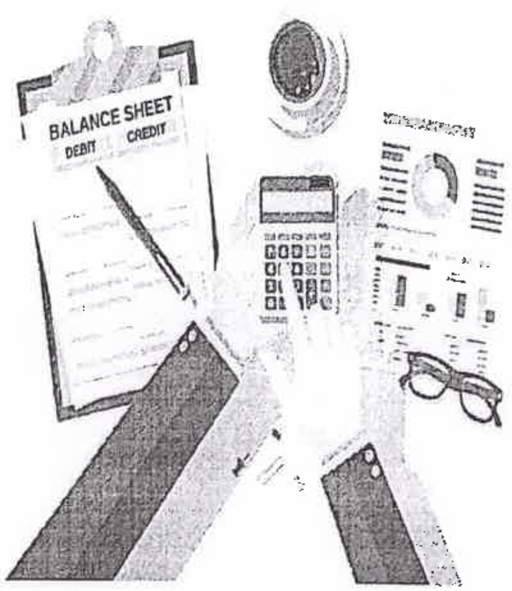
ANNUAL FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR 2023-24

NAGAR PALIKA GADARWARA



- BALANCE SHEET
- INCOME & EXPENDITURE STATEMENT
- BANK RECONCILIATION STATEMENT
- CASH FLOW STATEMENT
- NOTES TO ACOUNTS

NAGAR PALIKA GADARWARA
INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024

Amt In INR

	HEAD OF ACCOUNT	SCHEDULE NO.	Current Year 2023 To 2024	Previous Year 2022 To 2023
A	INCOME			
	Tax Revenue	IE - 1	1,98,01,645.00	1,51,71,971.00
	Assigned Revenues And Compensation	IE - 2	6,95,26,887.00	7,66,24,070.00
	Rental Income From Municipal Properties	IE - 3	1,49,80,392.00	74,95,377.00
	Fees And User Charges	IE - 4	1,40,09,958.00	1,20,55,381.00
	Sales And Hire Charges	IE - 5	1,40,654.00	1,62,175.00
	Revenue Grants, Contibution And Subsidies	IE - 6	9,72,64,849.85	7,48,11,043.05
	Income From Investments	IE - 7	-	-
	Interest Earned	IE - 8	8,83,367.00	7,61,585.00
	Other Income	IE - 9	27,61,201.00	78,44,397.00
	TOTAL - INCOME		21,93,68,953.85	19,49,25,999.05
B	EXPENDITURE			
	Establishment Expenses	IE - 10	8,97,64,876.00	9,07,00,977.00
	Administrative Expenses	IE - 11	34,46,118.00	63,70,077.00
	Operations And Maintainance	IE - 12	4,83,74,464.00	6,27,02,988.00
	Interest And Finance Charges	IE - 13	1,60,496.00	1,81,620.68
	Programme Expenses	IE - 14	28,34,511.00	21,61,748.00
	Revenue Grants, Contribution And Subsidies	IE - 15	28,55,061.00	14,31,000.00
	Provisions And Write Off	IE - 16	-	-
	Miscellaneous Expenses	IE - 17	-	-
	Depreciation		6,46,11,651.85	2,97,56,539.05
	TOTAL - EXPENDITURE		21,20,47,177.85	19,33,04,949.73
	Gross Surplus / (Deficit) of Income over Expenditure Before Prior Period Items (A - B)		**73,21,776.00**	**16,21,049.32**
	Add: Prior Period Items (Net)	IE - 18	-	-
	Gross Surplus / (Deficit) of Income over Expenditure after Prior Period Items (A - B)		**73,21,776.00**	**16,21,049.32**
	Less: Transfer to Reserve Funds		23,10,923.00	27,58,526.00
	Net Balance being surplus / deficit carried over to Municipal Fund (E-F)		**50,10,853.00**	**(11,37,476.68)**

NAGAR PALIKA GADARWARA
Chief Municipal Officer

Accounts Officer

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NAGAR PALIKA GADARWARA
SCHEDULE TO INCOME EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024
Amt In INR

Schedule IE-1 : Tax Revenue

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1100100	**Property Tax**		1,33,00,860.00	1,27,69,187.00
1100101	Property Tax	1,12,28,610.00		
1100135	Samekit kar	20,72,250.00		
1100200	**Water Tax (Incl. Fees & Charge)**		-	-
1100200	Water Tax (Incl. Fees & Charge)	-		
1100300	**Sewerage Tax**			5,18,462.00
1100400	**Conservancy Tax**			
1100500	**Lighting Tax**			
1100600	**Education Tax**		39,62,240.00	18,84,322.00
1100601	Education Cess	39,62,240.00		
1100700	**Vehicle Tax**		-	
1100800	**Tax On Animals**		10,600.00	
1108002	Show tax	10,600.00		
1108021	Urban Deviopment Cess	-		
1101000	**Professional Tax**			
1101100	**Advertisement Tax**		-	-
1101101	Land Hoardings	-		
1101109	On Others	-		
1101300	**Export Tax**			-
1105100	**Octroi & Toll**			
1108000	**Other Taxes (City Development Tax)**	25,27,945.00	25,27,945.00	-
1109000	**Tax Recovery**		-	0.00
1109011	Other Taxes	-		
	Total Refund and remission of tax revenues.		**1,98,01,645.00**	**1,51,71,971.00**

Schedule IE-2 : Assigned Revenues & Compensation

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1201000	**Duties & Taxes Collected by Others**		79,58,648.00	54,97,173.00
1201011	Stamp Duty on Transfer of Properties	79,58,648.00		
1202000	**Compensation in lieu of Taxes & Duties**		6,15,68,239.00	7,11,26,897.00
1202001	Compensation in lieu of Octroi	5,99,82,239.00		
1202021	Compensation in lieu of Pilgrim tax	-		
1202021	Compensation in lieu of Passenger Tax	15,86,000.00		
	Total assigned revenues & Compensation		**6,95,26,887.00**	**7,66,24,070.00**

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Schedule IE-3 : Rental Income from Municipal Properties

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1301000	**Rent From Civic Amenities**		**1,36,65,032.00**	**63,93,302.00**
1301000	Rent From Markets	25,09,887.00		
1301005	Other Rent	4,21,150.00		
1301011	Mutation fee	5,43,540.00		
1301050	Shop Premiun	1,01,90,455.00		
1303000	**Rent Guest Houses**			-
1303001	Guest Houses	-		
1304000	**Rent from Lease of Lands**		**13,15,360.00**	**11,02,075.00**
1304002	Rent Lease of Land For Temporary	13,15,360.00		
1308000	**Other Rents**		-	**0.00**
1308002	Other	-		
1309000	**Remission & Refund-Rent**			**0.00**
1309004	Remission & Refund-Rent-Lease Of Land	-		
	Sub-Total		**1,49,80,392.00**	**74,95,377.00**
1309000	Less : Rent Remissions and Refund	-	0.00	0.00
	Sub-Total		**1,49,80,392.00**	**74,95,377.00**
	Total Rental Income From Municipal Properties		**1,49,80,392.00**	**74,95,377.00**

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

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1401000	**Empanelment & Registration Charges**		13,16,348.00	15,30,958.00
1401007	Registration Fee Labour	2,640.00		
1401006	Ashray Shulk	7,87,308.00		
1401008	Pashu Panjiyan Shulk	5,26,400.00		
1401100	**Licensing Fees**		88,412.00	49,468.00
1401121	Sahukari Licence Shulk	5,025.00		
1401126	Licensing fees-Others	83,387.00		
1401200	**Fees for Grant Of Permit**		65,360.00	1,63,404.00
1401201	Fees from sanction of Building plans	51,510.00		
1401203	Permission Fee Renewal	1,500.00		
1401206	Permission Fee Hoarding	12,350.00		
1401300	**Fees for Certificate or Extract**		59,087.00	1,13,237.00
1401302	Birth&Death Registar	1,130.00		
1401309	Fee copy of certificate extract	57,957.00		
1401400	**Development Charges**		24,42,567.00	21,92,437.00
1401401	Development Charges	24,42,567.00		
1401500	**Regularisation Fees**		-	
1401502	Regularization Fees-Agreement	-		
1401503	Regularization Fees-Building construction	-		
1401505	Regularization Fees-Others	-		
1402000	**Consolidated Penalties And fees**		6,07,512.00	3,94,647.00
1402003	Penalty & Fine Rent	1,14,379.00		
1402004	Other Rent	11,270.00		
1402005	Penalty & Fine Other	78,142.00		
1402011	Penalty & Fine User charges	4,03,721.00		
1404000	**Others Fees**		17,32,761.00	6,12,180.00
1404001	Advertisment Fees	2,000.00		
1404012	Road cutting charges	12,000.00		
1404013	Fee application	1,38,294.00		
1404014	Fee Misc.	12,47,387.00		
1404017	Connection charges-water supply	3,33,060.00		
1404022	Fee RTI	20.00		

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1405000	**User Charges**		**76,86,011.00**	**69,74,025.00**
1405001	Litter & Debris Collection Charges	4,500.00		
1405002	Septic Tank Cleaning Charges	36,000.00		
1405006	Pay & Use Toilet	500.00		
1405008-01	Receivable Contractor for water tax	2,98,728.00		
1405008-02	Surcharges on water	2,85,513.00		
1405008	Water Supply	47,73,205.00		
1405009	Charges for supply of water by tanker	47,056.00		
1405010	Solid waste management	21,70,475.00		
1405024	User charges Crematorium/Burial Ground	45,235.00		
1405029	Printing Press Fees	24,799.00		
1406000	**Entry Fees**		**-**	**0.00**
1406002	Entry Fees	-		
1407000	**Consolidated Service Admin Charges**		**11,900.00**	**25,025.00**
1407008	Charges For NOC Charges	200.00		
1407009	Water Discnnection charges	11,700.00		
1408000	**Consolidated Others Charges**		**-**	**-**
	Sub-Total		**1,40,09,958.00**	**1,20,55,381.00**
1409000	Less : Rent Remissions and Refund		-	0.00
	Total Income from Fees & User Charges		**1,40,09,958.00**	**1,20,55,381.00**

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NAGAR PALIKA GADARWARA
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Amt in INR

Schedule IE-5 : Sale & Hire Charges

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1501000	**Sale of Products**			15,435.00
1501001	Sale of garbage, compost & other		-	
1501100	**Sale of Forms & Publications**		1,40,654.00	1,09,120.00
1501101	Sale of tenders papers	1,40,634.00		
1501102	Sale of ration card &other forms	20.00		
1501200	**Sale of stores & scrap**		-	0.00
1501201	Obsolete Stores	-		
1503000	**Sale of others**			-
1504000	**Hire Charges for Vehicles**		-	31,930.00
1504100	**Hire Charges for Equipments**			5,690.00
	Total Income from sale & hire charges		**1,40,654.00**	**1,62,175.00**

Schedule IE-6 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1601000	**Revenue Grants**			
1601011	Central Government	2,58,01,216.00		
1601001	State Government	68,51,982.00		
1601091	Revenue Grant- Dep.	6,46,11,651.85	9,72,64,849.85	7,48,11,043.05
1602000	**Re- imbursement of expenses**			-
1602001	State Government	-		
1603000	**Contribution towards Scheme**			
1603001	State Government	-		
	Total Revenue Grants ,Contributions & Subsidies		**9,72,64,849.85**	**7,48,11,043.05**

Schedule IE-7 : Income from Investments-General Fund

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
1701000	**Interest on Investments & Accured Interest**	-	
1701001	Fixed Deposit		
1708000	**Others**		-
	Total Income from Investments-General Fund	-	-

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SCHEDULE TO INCOME EXPENDITURE STATEMENT
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Schedule IE-8 : Interest Earned

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1711000	**Interest from Bank Account**		**8,83,367.00**	**7,61,585.00**
1711001	Consolidated Interest from Bank Accounts	8,83,367.00		
1712000	**Interest on Loans and advances to employees**			
1713000	**Interest on Loans to others**			-
1718000	**Other Interest**			**0.00**
1718001	Interest from other Receivables	-		
	Total Interest Earned		**8,83,367.00**	**7,61,585.00**

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NAGAR PALIKA GADARWARA
SCHEDULE TO INCOME EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024
Amt In INR

Schedule IE-9 : Other Income

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
1801000	**Consolidated Deposits Forfeited**			-
1801100	**Consolidated Lapsed Deposits**		-	-
1802000	**Insurance Claim Recovery**		-	-
1803000	**Profit On Disposal of Fixed Assest**		-	-
1804000	**Recovery from Employees**		35,892.00	-
1805000	**Unclaimed Refund / Liabilities**		-	-
1805001	Lapsed /stale cheque			
1806000	**Excess Provisions Written Back**		-	-
1806021	Advertisement Tax			
1808000	**Miscellaneous Income**		27,12,541.00	78,44,397.00
1808090	Miscellaneous Income	27,12,541.00		
1850000	**Unclaimed Refund payable/liabilities written back**		12,768.00	-
1850000	Consolidated Prior Period Income	12,768.00		
	Total Other Income		**27,61,201.00**	**78,44,397.00**

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CHARTERED ACCOUNTANTS

NAGAR PALIKA GADARWARA
SCHEDULE TO INCOME EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024
Amt in INR

Schedule IE-10 : Establishment Expenses

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2101000	**Consolidated Salaries Wages Bouns**		6,66,24,994.00	7,96,26,539.00
2101011	Salaries & Allowances	3,16,01,683.00		
2101021	Wages	3,50,23,311.00		
2102000	**Benefits and Allowances**		1,33,62,670.00	77,185.00
2102002	Remuneratation & Fees Councillor	10,18,233.00		
2102004	Arrears Salary	1,54,171.00		
2102007	Dearness allowance	1,19,29,355.00		
2102008	HRA	2,46,871.00		
2102009	Vehicle allowance	5,250.00		
2102031	Medical allowance	8,790.00		
2103000	**Pension**		92,80,726.00	72,47,438.00
2103001	Pension/family pension contribution	92,80,726.00		
2104000	**Other Terminal & Retirement Benefits**		4,96,486.00	37,49,815.00
2104011	Leave Encashment	4,96,486.00		
2104051	Employers Contribution to Provident Fund			
	Total Establishment Expenses		8,97,64,876.00	9,07,00,977.00

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SCHEDULE TO INCOME EXPENDITURE STATEMENT

FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024

Amt In INR

Schedule IE-11 : Administrative Expenses

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2201000	**Rent, Rates and Taxes**		**178.00**	
2201011	Rates and taxes	178.00		
2201100	**Office Maintenance**		**2,98,449.00**	**3,50,611.00**
2201101	Electricity Expense	2,98,449.00		
2201102	Security Expense			
2201200	**Communication Expenses**		**98,078.00**	**1,05,657.00**
2201201	Telephone Expences	98,078.00		
2201211	Web, Internet			
2201221	Postage Expenses			
2202000	**Books & Periodicals**		**-**	
2202001	Printing Expenses			
2202002	Newspapers			
2202100	**Printing & Stationary**		**2,09,093.00**	**4,04,056.00**
2202101	Printing Expenses	67,000.00		
2202102	Stationery	1,42,093.00		
2202103	Computer stationary & Consumables			
2203000	**Travelling & Conveyance**		**49,031.00**	**1,720.00**
2203005	Travelling & Conveyance	49,031.00		
2204000	**Insurance**		**-**	
2204002	Vehicles			
2205000	**Audit Fees**		**-**	**76,700.00**
2205001	Local Fund Examiner			
2205003	Statutory Audit			

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NAGAR PALIKA GADARWARA
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-19: Other Assets

Amt in INR

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
4701000	Deposits Works	-	-
4703000	Interest Control	-	-
	Total Other Assets	-	-

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

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
4801000	Loan Issue Expenses	-	-
4802000	Deferred Discount on Issue of Loans	-	-
	Deferred Revenue Expenses	-	-
4803000	others	-	-
	Total Miscellaneous Assets	-	-

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NAGAR PALIKA GADARWARA
CASHFLOW STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024

Amt in INR

Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
	[A] Cash flows from operating activities :-		
	Gross surplus/ (deficit) over expenditure	50,10,853.00	(11,37,476.68)
Add: Non Cash Expenses & Non Operating Income :	Adjustments for Depreciation	6,46,11,651.85	2,97,56,539.05
	Interest & finance expenses	1,60,496.00	1,81,620.68
Less: Non Operating Income & Gains	Adjustments for Profit on disposal of assets		
	Net Of Adjustments Made To Municipal Funds	-	(1,55,05,443.02)
	Revenue Grants, Contibution And Subsidies		
	Interest Income	8,83,367.00	7,61,585.00
	Investment income	-	-
	Other non- operating Income	-	41,61,594.02
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items		6,88,99,633.85	3,93,82,947.05
Changes in current assets and current liabilities	(Increase) / decrease in Stock in hand	-	
	(Increase) / decrease in Sundry debtors	(77,46,910.00)	(31,98,145.00)
	(Increase) / decrease in prepaid expenses	-	
	(Increase) / decrease in Loans, Advance & Deposits received	(3,35,500.00)	
	(Decrease)/ increase in Deposits received	(90,76,789.00)	24,94,515.00
	(Decrease)/ increase in Deposits works	-	
	(Decrease)/ increase in other current liabilities	65,94,105.00	15,72,570.00
	(Decrease)/ increase in provisions	-	(19,49,963.00)
	Extra ordinary items (please specify)		
Net cash generated from / (used in) operating activities [A]		**5,83,34,539.85**	**3,83,01,924.05**
	[B] Cash flows from investing activities :-		
Less:	(Purchase) of fixed assets & CWIP	(7,32,85,906.00)	(5,82,61,115.00)
	(Increase) / Decrease in Special funds/grants		
	(Increase) / Decrease in Earmarked funds	23,10,923.00	27,58,526.00
	(Purchase) of Investments	-	-
Add:	Proceeds from disposal of assets	-	
	Proceeds from disposal of investments		
	Income from Bank's Interest	8,83,367.00	7,61,585.00
	Investment Income received	-	-
Net cash generated from/ (used in)investing activities [B]		**(7,00,91,616.00)**	**(5,47,41,004.00)**
	[C] Cash flows from financing activities :-		
Add:	Net change in grant fund	(2,35,36,470.00)	28,43,296.00
	Net change in reserve fund	2,66,32,828.67	3,12,23,371.95
	Net change in loan fund	(1,84,72,507.52)	(1,31,00,265.00)
Less:	Interest and Finance Charges	1,60,496.00	1,81,620.68
Net cash generated from (used in) financing activities [C]		**(1,55,36,644.85)**	**2,07,84,782.27**
	Net increase/ (decrease) in cash and cash equivalents (A + B + C)	(2,72,93,721.00)	43,45,702.32
	Add: Cash and cash equivalents at beginning of period	4,02,65,205.77	3,59,19,503.45
	Cash and cash equivalents at end of period	1,29,71,484.77	4,02,65,205.77
	Cash and Cash equivalents at the end of the year:		
	Cash & Bank Balances	1,29,71,484.77	4,02,65,205.77
	Total of the breakup of cash and cash equivalents	**1,29,71,484.77**	**4,02,65,205.77**

NAGAR PALIKA GADARWARA
Chief Municipal Officer

Accounts Officer

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PARTNER

NAGAR PALIKA GADARWARA

BANK RECONCILIATION STATEMENT

FY 2023-24

Name of Bank	A/C No.	Balance As On 31/3/2024Accounts	Balance As On 31/3/2024 As Per Bank Statement	Difference
Axis	2361	64,10,030.00	61,14,144.28	2,95,885.72
Bank of baroda	7475	-23,23,915.15	4,89,206.21	-28,13,121.36
UBI	1510	2,19,52,533.00	2,44,77,920.61	-25,25,387.61
SBI	9279	-1,30,68,956.08	7,59,70,114.07	-8,90,39,070.15
Grand Total		**1,29,69,691.77**	**10,70,51,385.17**	**-9,40,81,693.40**

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BOB	***7475***	
Opening balance		
As per cashbook	**-6,05,375.15**	
As per bank	**46,37,786.21**	
Difference		**-52,43,161.36**
	Date	**Amount**
Closing bank balance		**4,89,206.21**
Less:		
Amount paid as per cashbook but not as per bank		
A\dvertisement exp	21/04/2023	17,054.00
R&M water pipeline	24/04/2023	14,094.00
		31,148.00
Less:		
Amount received as per bank but not in cashbook		
Neft	12/04/2023	35,095.00
Cash	14/07/2023	3.00
Cash	22/08/2023	7,190.00
Cash	04/09/2023	20,285.00
Cash	04/09/2023	331.00
Cash	08/09/2023	831.00
Neft	13/09/2023	29,200.00
Cash	15/09/2023	50,220.00
Nagar palika parishad	25/09/2023	2,400.00
Cash	26/09/2023	43,902.00
Cash	29/09/2023	26,432.00
Cash	04/01/2024	4.00
Cash	29/01/2024	3.00
Cash	23/01/2024	1,000.00
inst	29/01/2024	14,160.00
Cash	30/03/2024	51,033.00
Cash	30/03/2024	50,669.00
Cash	30/03/2024	68,872.00
Cash	31/03/2024	5,857.00
		4,07,487.00
ADD		
Amount received as per cashbook but not in bank		
Receipt	03/04/2023	3,38,595.00
Receipt	13/04/2023	3,988.00
Receipt	17/04/2023	1,302.00
Receipt	17/07/2023	52,246.00
Receipt	19/07/2023	65,349.00
Receipt	20/07/2023	61,806.00
Receipt	21/07/2023	1,370.00
Receipt	25/07/2023	1,35,805.00
Receipt	28/07/2023	4,262.00
Receipt		

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Receipt	11/12/2023	6,83,794.00
Receipt	20/12/2023	6,23,139.00
Receipt	26/12/2023	77,547.00
Receipt	28/12/2023	38,363.00
Receipt	01/01/2024	1,000.00
Receipt	25/01/2024	12,010.00
Receipt	24/01/2024	910.00
Receipt	03/01/2024	5,869.00
Receipt	05/01/2024	7,403.00
Receipt	08/01/2024	3,647.00
Receipt	10/01/2024	10,531.00
Receipt	18/01/2024	6,645.00
Receipt	10/01/2024	1,34,218.00
Receipt	01/02/2024	61,741.00
Receipt	11/03/2024	2,615.00
Receipt	13/03/2024	53,888.00
Add:		**23,88,043.00**
Amount paid as per bank but not in cashbook		
Neft	04/04/2023	13,646.00
Neft	04/04/2023	8,651.00
Vijayasen	04/04/2023	92,800.00
Siyaram builders	04/04/2023	17,818.00
Siyaram builders	04/04/2023	9,800.00
Neft	04/04/2023	84,708.00
Neft	04/04/2023	2,000.00
Neft	04/04/2023	10,000.00
Neft	04/04/2023	78,040.00
Neft	12/04/2023	96,280.00
Neft	12/04/2023	9,440.00
Neft	12/04/2023	35,095.00
Neft	19/05/2023	13,054.00
Neft	14/06/2023	2,300.00
Neft	02/01/2024	7,000.00
		4,80,632.00
		-23,23,915.15
Closing cashbook balance		**-23,23,915.15**
		-

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2205100	**Legal Expenses**		**42,000.00**	**74,926.00**
2205101	Legal Fee	42,000.00		
2205200	**Professional and other Fees**		**7,48,797.00**	**8,18,256.00**
2205201	Technical Fees	91,300.00		
2205221	Consultancy Fees Charges	1,67,500.00		
2205222	DPR	4,89,997.00		
2206000	**Advertisement and Publicity**		**19,96,142.00**	**34,42,364.00**
2206001	Advertisement expenses	10,55,597.00		
2206011	Publicity Expense	5,22,725.00		
2206032	National Festival Celebration Expense	1,75,150.00		
2206033	Religious Festival Celebration Expense	2,42,670.00		
2206100	**Membership & subscriptions**			
2208000	**Other Administrative Expenses**		**4,350.00**	**10,95,787.00**
2208014	Other Administrative Expenses			
2208052	Video & Photography	4,350.00		
	Total Administrative Expenses		**34,46,118.00**	**63,70,077.00**

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Schedule IE-12 : Operations & Maintenance

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2301000	**Power & Fuel**		1,46,66,629.00	2,77,33,532.00
2301001	Water Works	51,52,395.00		
2301002	Street Lighting	18,50,491.00		
2301010	Bulk Purchase of Power Electricity	35,15,405.00		
2301012	Bulk Purchase of Power Fuel	41,48,338.00		
2302000	**Bulk Purchases**		17,59,350.00	64,56,505.00
2302020	Bulk Purchases Sanitation	12,12,039.00		
2302040	Bulk Purchases Engineering Store	44,075.00		
2302041	Bulk Purchase Electrical store	4,32,431.00		
2302070	Bulk Purchase Other	70,805.00		
2303000	**Consumption of Stores**			
2304000	**Hire Charges**		15,34,223.00	19,97,635.00
2304001	Hire charges of Machineries	13,24,951.00		
2304002	Hire charges Vehicle	1,17,022.00		
2304004	Tent Kiraya	92,250.00		
2305000	**Repairs & Maintenance - Infrastructure Assets**		79,38,325.00	1,15,04,445.00
2305003	R & M-Other road	22,09,003.00		
2305007	R &M Culvert	1,23,245.00		
2305012	R & M open drian	10,98,268.00		
2305021	R &M water ways	26,59,224.00		
2305022	R &M Borewell	1,89,449.00		
2305025	R & M-Other waterways	3,39,598.00		
2305027	R & M-Water Dist pipeline	2,02,026.00		
2305028	R & M-Water-Hand pump	6,89,994.00		
2305033	R & M-Transformer	36,573.00		
2305034	R & M Public Light Other	99,828.00		
2305041	R & M-Plant & machinery	96,828.00		
2305050	R & M Building Sanitation	1,29,780.00		
2305053	R & M-Fogging machine	64,509.00		

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2305100	**Repairs & Maintenance - Civic Amenities**		**37,83,271.00**	**51,21,455.00**
2305101	Parks, Nurseries & Gardens	5,08,083.00		
2305102	Lakes & Pondes	2,29,016.00		
2305106	Painting Work	17,56,684.00		
2305121	Public Toilets	5,48,776.00		
2305131	Street Lights	7,40,712.00		
2305200	**Repairs & Maintenance - Building**		**12,01,411.00**	**25,83,627.00**
2305201	Office Building	62,039.00		
2305202	Community Building	3,94,051.00		
2305222	R & M Burial/Cremation Ground	96,500.00		
2305280	R & M Boundry wall & Fencing	2,78,306.00		
2305289	R & M Other structure	3,70,515.00		
2305300	**Repairs & Maintenance - Vehicles**		**6,93,134.00**	**14,72,486.00**
2305304	R & M Truck	54,760.00		
2305305	R & M Tankers	85,480.00		
2305308	R & M Fire vehicle	83,780.00		
2305309	R & M Tractors	68,441.00		
2305390	R & M Vehicle Other	4,00,673.00		
2305400	**R & M-Furniture**		**3,02,484.00**	**565.00**
2305409	R & M Other Furnitures	3,02,484.00		
2305500	**Repairs & Maintenance - Office Equipments**		**1,55,151.00**	**5,35,491.00**
2305501	R & M Air Conditioner	25,912.00		
2305502	R & M Computer	41,919.00		
2305504	R & M Printer	87,320.00		
2305600	**Repairs & Maintenance - Electrical Appliances**		**1,89,540.00**	**7,43,103.00**
2305601	R & M Fan	17,965.00		
2305602	Electrical Fitting	1,71,575.00		
2305700	**Repairs & Maintenance - Plant & Machinery**		**15,90,224.00**	**31,37,054.00**
2305703	R & M JCB	1,78,555.00		
2305760	R & M Motor Pump	13,28,899.00		
2305773	R & M Gymnassium Sport	82,770.00		
2308000	**Other Operating & Maintenance Expenses**		**1,45,60,722.00**	**14,17,090.00**
2308002	Testing & Inspection Charges	78,400.00		
2308003	Garbage & Clearnance Expense	1,43,71,557.00		
2308082	Other Repair & Maintenance	1,10,765.00		
	Total Operations & Maintenance		**4,83,74,464.00**	**6,27,02,988.00**

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SCHEDULE TO INCOME EXPENDITURE STATEMENT
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Schedule IE-13 : Interest & Finance Charges

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2401000	**Interest on Loans From Central Govt.**		-	-
2402000	**Interest on Loans From State Govt.**			-
2403000	**Interest on Loans From Govt.Bodies & Associations**			-
2404000	**Interest on Loans From International Agencies**			-
2405000	**Interest on Loans From Banks & other Financial Institutions**		**1,60,496.00**	**1,79,344.00**
2405002	Loan from HUDCO	1,60,496.00		
2405001	**Interest on Employee Retirement Benefits**			-
2406000	**Other Interest**			-
2407000	**Bank Charges**		-	**2,276.68**
2407001	Bank Charges			
2408000	**Other Finance Charges**			
	Total Interest & Finance Charges		**1,60,496.00**	**1,81,620.68**

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Schedule IE-14 : Programme Expenses

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2501000	**Election Expenses**		1,81,005.00	12,47,623.00
2501002	Election Expenses	1,81,005.00		
2502000	**Own Programs**		26,53,506.00	9,14,125.00
2502001	Consolidated Own Programs	26,53,506.00		
2503000	**Share in Programs of others**		-	-
	Total Programme Expenses		**28,34,511.00**	**21,61,748.00**

Schedule IE-15 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2601000	**Grants [specify details]**		28,55,061.00	2,60,000.00
2601005	SBM information and communiction	97,500.00		
2601004	Anthyasthi saheta rashi	2,80,000.00		
2601005	CM kanaydan yojana	24,33,245.00		
2601006	Ladli bhen	44,316.00		
2602000	**Contributions [specify details]**			
2603000	**Subsidies [specify details]**			11,71,000.00
	Total Revenue Grants, Contributions & Subsidies		**28,55,061.00**	**14,31,000.00**

Schedule IE-16 : Provisions & Write off

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
2701000	**Provisions for doubtful receivables**		-
2704000	**Assets Written off**		-
2705000	**Miscellaneous Expenses Written Off**		-
	Total Provisions & Write off		-

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NAGAR PALIKA GADARWARA
SCHEDULE TO INCOME EXPENDITURE STATEMENT
FOR THE PERIOD 01st APRIL 2023 TO 31st MARCH 2024
Amt In INR

Schedule IE-17 : Miscellaneous Expenses

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
2711000	Loss on disposal of Assets		-
2712000	Loss on disposal of Investments		-
2718000	Other Miscellaneous Expenses	-	-
2901000	Transfer to General Activity Fund		-
	Total Miscellaneous Expenses	-	-

Schedule IE-18 : Prior Period Items (Net)

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
2804000	Prior Period-Other Income			-
2804001	Prior Period-Intrerest Investment	-		
2804002	Prior Period-Intrerest Bank Account	-		
	Sub Total Income (a)			-
2808000	Prior Period-Other Expense			
2808011	Prior Period- Rent, Rates and Taxes	-		-
2808039	Prior Period-Other O&M Expense	-		
2808048	Prior Period-Bank Charges	-		
	Sud Total Expense (b)			-
	Total Prior Period Items (a-b)			-

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NAGAR PALIKA GADARWARA
BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Amt In INR

	Particulars	Schedule No.	Current Year 2023 To 2024	Previous Year 2022 To 2023
A	SOURCES OF FUNDS			
A1	**Reserves and Surplus**			
	Municipal (General) Fund	B-1	2,86,27,179.56	2,36,16,326.56
	Earmarked Funds	B-2	2,15,98,257.00	1,92,87,334.00
	Reserves	B-3	19,41,05,821.99	16,74,72,993.32
	Total Reserves and Surplus		**24,43,31,258.55**	**21,03,76,653.88**
A-2	**Grants, Contributions for Specific Purpose**	B-4	**7,42,11,508.28**	**9,77,47,978.28**
A3	**Loans**			
	Secured Loans	B-5	11,19,85,762.54	13,04,58,270.06
	Unsecured Loans	B-6	-	-
	Total Loans		11,19,85,762.54	13,04,58,270.06
	TOTAL SOURCES OF FUNDS (A1-A3)		**43,05,28,529.37**	**43,85,82,902.22**
B	APPLICATION OF FUNDS			
B1	**Fixed Assets**	B-11		
	Gross Block		69,95,86,668.93	62,66,30,695.93
	Less : Accumulated Depreciation		47,31,82,833.46	40,85,71,181.61
	Net Block		22,64,03,835.47	21,80,59,514.32
	Capital Work in Progress		14,97,30,154.50	14,94,00,221.50
	Total Fixed Assets		**37,61,33,989.97**	**36,74,59,735.82**
B2	**Investments**			
	Investments-General Fund	B-12	-	-
	Investments-other Fund	B-13	-	
	Add ;-Accrued Interest			
	Total Investment		-	-
B3	**Current Assets, loans & Advance**			
	Stock in hand (Inventories)	B-14	12.00	12.00
	Sundry Debtors (Receivables)	B-15	7,47,33,526.00	6,69,86,616.00
	Gross Amount outstanding			-
	Less: Accumulated Provision against bad and doubtful receivables			-
	Prepaid Expenses	B-16	-	
	Cash and Bank Balance	B-17	1,29,71,484.77	4,02,65,205.77
	Loans , advances and deposits	B-18	39,54,590.00	36,19,090.00
	Total Current Assets		**9,16,59,612.77**	**11,08,70,923.77**
B4	**Current Liabilities and Provisions**			
	Deposits received	B-7	1,59,65,438.69	2,50,42,227.69
	Deposits Works	B-8	-	
	Other liabilities(Sundry Creditors)	B-9	2,12,99,634.68	1,47,05,529.68
	Provisions	B-10	-	
	Total Current Liabilities		**3,72,65,073.37**	**3,97,47,757.37**
B5	**Net Current Assets (B3-B4)**		**5,43,94,539.40**	**7,11,23,166.40**
C	Other Assets.	B-19	-	
D	Miscellaneous Expenditure (to the extent not w/off)	B-20	-	-
	TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)		**43,05,28,529.37**	**43,85,82,902.22**

NAGAR PALIKA GADARWARA
Chief Municipal Officer

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Accounts Officer

Amt. in lakhs

NAGAR PALIKA GADARWARA
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

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

Particulars	Account Code	General Account	Excess of Income over Expenditure	TOTAL
	310	3101000	3109000	
Balance as per last account		2,36,16,326.56	-	2,36,16,326.56
Addition during the year . Surplus for the year . Transfers		- -	50,10,853.00 -	- 50,10,853.00 - -
Total (Rs.)	-	-	50,10,853.00	50,10,853.00
Deductions during the year . Deficit for the year . Transfers- Urban & Poor settlement . Transfers- other		- -	- - -	- - - -
Total (Rs.)	-	-	-	-
Balance at the end of the Current year		2,36,16,326.56	50,10,853.00	2,86,27,179.56

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

Particulars	Sanchit Nidhi	Janbhagidari	Others	Total
ACCOUNT CODE				
(a) Opening Balance	1,92,87,334.00	-	-	1,92,87,334.00
(b) Additions to the Special Fund		-	-	-
Grant Received from Govt.				-
* 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)	23,10,923.00			23,10,923.00
Total (b)	2,15,98,257.00	0.00	0.00	2,15,98,257.00
(c) Payments out of Funds				-
[I] Capital Expenditure on				-
* Fixed Assets				-
		-	-	-
[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				-
Transfer to Municipal fund				0.00
ADVANCE FOR EXPENSES (D)	-	-	-	
Net Balance at the year end (a+b)-(c+d)	2,15,98,257.00	-	-	2,15,98,257.00

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SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-3 : Reserves

Account Code	Particulars	Opening Balance	Additions during the year	Deductions during the year	Balance at the end of current year
1	2	3	4	6	3+4-6
3121000	Capital Contribution	11,88,93,296.82	7,35,08,729.00	6,46,11,651.85	12,77,90,373.97
3121100	Capital Reserve	-	-	-	-
3122000	Borrowing Redemption	4,85,79,696.50	1,77,35,751.52	-	6,63,15,448.02
3123000	Special Funds (Utilised)	-	-	-	-
3124000	Statutory Reserve	-	-	-	-
3125000	General Reserve	-	-	-	-
3126000	Revaluation Reserve	-	-	-	-
	Total Reserve Funds	16,74,72,993.32	9,12,44,480.52	6,46,11,651.85	19,41,05,821.99

Schedule B-4: Grants & Contribution for Specific Purpose ACCOUNT CODE : 3200000

Particulars	Grants From Central Government (Sub Schedule B-4A)	Grants From State Government (Sub Schedule B-4B)	Grants From Government Agencies	TOTAL
Account Code	3201000	3202000	3208000	
(a) Opening Balance	3,01,47,047.28	6,73,61,431.00	2,39,500.00	9,77,47,978.28
(b) Additions to the Grants*				
* Grant received during the year	1,98,67,175.00	6,22,05,526.00	-	8,20,72,701.00
* Transfer from Municipal Fund		-	-	-
* Interest / Dividend earned on Grant	-	-	-	-
* Profit on Disposal of Special Fund Investments		-	-	
* Appreciation in Value of Special Fund		-	-	
* Other addition (Specify nature)		-	-	-
Total (b)	1,98,67,175.00	6,22,05,526.00	-	8,20,72,701.00
Total (a+b)	5,00,14,222.28	12,95,66,957.00	2,39,500.00	17,98,20,679.28
(c) Payments out of Funds				
[I] Capital Expenditure on				
* Fixed Assets	1,71,51,656.00	5,58,04,317.00	-	7,29,55,973.00
* others		-		-
[II] Revenue Expenditure on				
* Salary , Wages and allowances etc.	-	-	-	-
* Rent Other administrative charges	-	-		-
* others	2,58,01,216.00	68,51,982.00	-	3,26,53,198.00
[III] Other				
* Loss on Disposal of Special Fund Investments				
* Diminution in Value of Special Fund				
* Transfer to Municipal Fund	-	-		-
Total (c)	4,29,52,872.00	6,26,56,299.00	-	10,56,09,171.00
Net Balance at the year end (a+b)-(c)	70,61,350.28	6,69,10,658.00	2,39,500.00	7,42,11,508.28

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NAGAR PALIKA GADARWARA
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-4A: ACCOUNT CODE : 3201000 (Central Government) - Grants & Contribution for Specific Purpose

Amt in INR

Particulars	14th Finance Commission	15th Finance Commission (Tied)	15th Finance Commission (Basic)	Pradhan Mantri Awas Yojna	Swach Bharat Abhiyan	AMRUT	Deendayal yojana	TOTAL
(a) Opening Balance	8,48,218.28	2,01,77,404.00	86,03,695.00		2,37,730.00		2,80,000.00	3,01,47,047.28
(b) Additions to the Grants*								
* Grant received during the year		1,06,38,104.00	70,92,070.00	20,18,000.00	-	1,19,001.00	-	1,98,67,175.00
* Interest / Dividend earned on Grant Investments	-							-
* Profit on Disposal of Special Fund Investments								
* Appreciation in Value of Special Fund Investments								
* Other addition (Specify nature)								
Total (b)	-	1,06,38,104.00	70,92,070.00	20,18,000.00	-	1,19,001.00	-	1,98,67,175.00
Total (a+b)	8,48,218.28	3,08,15,508.00	1,56,95,765.00	20,18,000.00	2,37,730.00	1,19,001.00	2,80,000.00	5,00,14,222.28
(c) Payments out of Funds								
[I] Capital Expenditure on								
* Fixed Assets	-	1,35,60,041.00	35,91,615.00	-	-	-	-	1,71,51,656.00
* others								
[ii] Revenue Expenditure on	-	-	-	-	-	-	-	-
* Salary , Wages and allowances etc.								
* Rent Other administrative charges								
* others		1,71,56,317.00	85,25,898.00			1,19,001.00		2,58,01,216.00
[iii] Other								
* Loss on Disposal of Special Fund Investments								
* Diminution in Value of Special Fund Investments								
* Transfer to Municipal Fund & grant refund			-			-	-	-
Total (c)	-	3,07,16,358.00	1,21,17,513.00	-	-	1,19,001.00	-	4,29,52,872.00
Net Balance at the year end (a+b)-(c)	8,48,218.28	99,150.00	35,78,252.00	20,18,000.00	2,37,730.00	-	2,80,000.00	70,61,350.28

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NAGAR PALIKA GADARWARA
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-4B: ACCOUNT CODE : 3202000 (State Government) - Grants & Contribution for Specific Purpose

Particulars	Grants from State Finance Commission	Grant For Road Development	Grant - Mulboot	Sanjivini Clinic	Kayakalp	Shantidhut Tiraha	Ganj School	Nala Nirman
(a) Opening Balance	18,83,701.00	1,41,45,043.00	9,21,124.00	-	1,54,00,000.00	9,83,446.00		1,78,24,000.00
(b) Additions to the Grants*								
* Grant received during the year	2,36,02,000.00	80,29,090.00	1,18,07,478.00	25,00,000.00	50,00,000.00	25,56,958.00	6,85,000.00	
*Transfer From Municipal Fund	-	-			-	-		
* Interest / Dividend earned on Grant Investments					-			
* Profit on Disposal of Special Fund Investments								
* Appreciation in Value of Special Fund Investments								
* Other addition (Specify nature)								
Total (b)	2,36,02,000.00	80,29,090.00	1,18,07,478.00	25,00,000.00	50,00,000.00	25,56,958.00	6,85,000.00	-
Total (a+b)	2,54,85,701.00	2,21,74,133.00	1,27,28,602.00	25,00,000.00	2,04,00,000.00	35,40,404.00	6,85,000.00	1,78,24,000.00
(c) Payments out of Funds								
[i] Capital Expenditure on								
* Fixed Assets	96,50,448.00	1,39,20,492.00	75,99,976.00	22,72,498.00	1,28,56,139.00	21,99,103.00		
* others								
[ii] Revenue Expenditure on	-	-	-	-	-	-		
* Salary , Wages and allowances etc.								
* Rent Other administrative charges								
* others	4,73,319.00	37,44,993.00	99,168.00	2,27,502.00		-		
[iii] Other								
* Loss on Disposal of Special Fund Investments								
* Diminution in Value of Special Fund Investments								
* Transfer to Municipal Fund				-		-		
Total (c)	1,01,23,767.00	1,76,65,485.00	76,99,144.00	25,00,000.00	1,28,56,139.00	21,99,103.00	-	-
Net Balance at the year end (a+b)-(c)	1,53,61,934.00	45,08,648.00	50,29,458.00	-	75,43,861.00	13,41,301.00	6,85,000.00	1,78,24,000.00

NAGAR PALIKA GADARWARA
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-4B: ACCOUNT CODE : 3202000 (State Government) - Grants & Contribution for Specific Purpose

Amt in INR

Particulars	Fire Fighter	Special fund from Ulb	MLA LAD	Other Grant	Kanyadan yojana	Antiyeshti rashi	Sambal yojana	TOTAL
(a) Opening Balance	18,75,000.00	79,32,374.00	54,60,780.00	9,35,963.00				6,73,61,431.00
(b) Additions to the Grants*								-
* Grant received during the year		37,00,000.00	18,00,000.00	2,18,000.00	21,12,000.00	90,000.00	1,05,000.00	6,22,05,526.00
*Transfer From Municipal Fund								-
* Interest / Dividend earned on Grant Investments								-
* Profit on Disposal of Special Fund Investments								-
* Appreciation in Value of Special Fund Investments								-
* Other addition (Specify nature)								-
Total (b)	-	37,00,000.00	18,00,000.00	2,18,000.00	21,12,000.00	90,000.00	1,05,000.00	6,22,05,526.00
Total (a+b)	**18,75,000.00**	**1,16,32,374.00**	**72,60,780.00**	**11,53,963.00**	**21,12,000.00**	**90,000.00**	**1,05,000.00**	**12,95,66,957.00**
(c) Payments out of Funds								-
[i] Capital Expenditure on								-
* Fixed Assets	18,75,000.00	21,41,043.00	32,89,618.00					5,58,04,317.00
* others								-
[ii] Revenue Expenditure on								-
* Salary , Wages and allowances								-
etc.								-
* Rent Other administrative charges								-
* others					21,12,000.00	90,000.00	1,05,000.00	68,51,982.00
[iii] Other								-
* Loss on Disposal of Special Fund Investments								-
* Diminution in Value of Special Fund Investments								-
* Transfer to Municipal Fund								-
Total (c)	18,75,000.00	21,41,043.00	32,89,618.00	-	21,12,000.00	90,000.00	1,05,000.00	6,26,56,299.00
Net Balance at the year end (a+b)-(c)	-	94,91,331.00	39,71,162.00	11,53,963.00	-	-	-	6,69,10,658.00

PARTNER

NAGAR PALIKA GADARWARA
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-5: Secured Loans

Amt in INR

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
3301000	Loans From Central Govt.	-	-
3302000	Loans From State Govt.	5,25,84,244.98	7.08.72.752.50
3303000	Loans From Govt.bodies & Associations	-	-
3304000	Loans From International Agencies	-	-
3305000	Loans From banks & other FI	5,94,01,517.56	5,95.85.517.56
3306000	Other Terms Loans	-	-
3307000	Bonds & debentures	-	-
3308000	Other Loans	-	-
	Total Secured Loans	**11,19,85,762.54**	**13,04,58,270.06**

Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
3311000	Loans From Central Govt.	-	-
3312000	Loans From State Govt.	-	-
3313000	Loans From Govt.bodies & Associations	-	-
3314000	Loans From International Agencies	-	-
3315000	Loans From banks & other FI		
3316000	Other Terms Loans	-	-
3317000	Bonds & debentures	-	-
3318000	Other Loans	-	-
	Total Unsecured Loans	-	-

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
3401000	From Contractors	1,59,65,438.69	2,50,42,227.69
3402000	From Revenues	-	
3408000	From others	-	
	Total Unsecured Loans	**1,59,65,438.69**	**2,50,42,227.69**

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NAGAR PALIKA GADARWARA
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-8 : Deposits Works

Amt in INR

Account Code	Particulars	Opening Balance as the beginning of the year	Additions during the Current year	TOTAL	Utilization/ expenditure	Balance outstanding at the end of current year
3411000	Civil Works	-		-	-	-
3412000	Electrical Works	-	-	-	-	-
3418000	Others (Contractors)					
	Total Reserve Funds	-	-	-	-	-

Schedule B-9: Other Liabilities

Account Code	Particulars			Current Year 2023 To 2024	Previous Year 2022 To 2023
3501000	**Creditors**			69,00,051.00	9,88,382.00
3501100	**Employee Liabilities**			27,95,627.00	43,28,748.00
3501101	Salary, Wages and Bonus	25,59,424.00			0.00
3501104	Terminal & Retirement Benefits	-			
3501107	Centrelised Pension Fund & PF	2,36,203.00			
3501300	**Outstanding Liabilities**	-		-	-
3502000	**Recoveries Payable**			1,10,04,974.71	87,89,411.71
3502002	Insurance	5,860.00			
3502003	GPF	1,55,112.00			
3502012	Professional tax	2,20,087.00			
3502013	Labour tax	22,75,924.11			
3502014	VAT deduction	10,36,913.00			
3502015	Royalty	26,62,748.00			
3502017	GST/TDS	3,55,952.00			
3502022	TDS on contractor	27,644.28			
3502031	Work contract tax	11,29,560.39			
3502035	Amount withheld	25,26,773.46			
3502036	Other deduction	4,37,394.00			
3502041	CT tax	1,70,006.47			
3503000	**Govt. Dues Payable**			4,05,735.97	4,05,735.97
3504000	**Refunds Payable**			-	-
3504100	**Advance Collection of Revenues**			-	-
3508000	**others**			1,93,246.00	1,93,246.00
	Electricity payable	-			-
	Other Misc.	-			
3509000	**Sale Proceeds**	-			
	Total			2,12,99,634.68	1,47,05,529.68

Schedule B-10: Provisions

Account Code	Particulars	Current Year 2023 To 2024	Previous Year 2022 To 2023
		-	-
3601000	Provisions for Expenses	-	-
3602000	Provisions for Interest	-	-
3603000	Provisions for Other Assets	-	-
	Total Provisions		

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NAGAR PALIKA GADARWARA
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Amt in INR'

Schedule B-11 : Fixed Assets

Account Code	Particulars	Gross Block				Accumulated Depreciation				Net Block	
		Opening Balance	Additions during the period	Deduction during the year	Cost at the end of the year	Opening Balance	Additions during the period	Deduction during the year	Total at the end of the year	At the end of current year	At the end of the Previous year
1	2	3	4	5	6	7	8	9	10	11	12
41010	Land, Lakes & Ponds	8,80,113.00	36,22,428.00		45,02,541.00	-	-	-	-	45,02,541.00	8,80,113.00
41020	Building	9,32,79,360.00	1,92,10,494.00	-	11,24,89,854.00	1,77,63,689.13	34,31,370.58	-	2,11,95,059.71	9,12,94,794.29	7,55,15,670.87
41030	Road & Bridges	21,04,08,008.00	2,81,01,654.00		23,85,09,662.00	20,13,33,152.93	3,20,65,547.86	-	23,33,98,700.79	51,10,961.21	90,74,855.07
41031	Sewerage And Drainage	9,87,14,811.93	1,14,33,528.00	-	11,01,48,339.93	6,26,11,953.49	69,62,105.06	-	6,95,74,058.55	4,05,74,281.38	3,61,02,858.44
41032	Waterways	14,59,75,275.00	16,14,353.00		14,75,89,628.00	8,28,24,906.83	1,46,82,982.85		9,75,07,889.68	5,00,81,738.32	6,31,50,368.17
41033	Public Lighting	3,42,37,605.00	46,69,300.00		3,89,06,905.00	1,90,51,173.18	36,57,225.50	-	2,27,08,398.68	1,61,98,506.32	1,51,86,431.82
41034	Sanitation & SWM	1,09,88,469.00	5,86,998.00	-	1,15,75,467.00	90,14,883.77	3,76,065.60	-	93,90,949.37	21,84,517.63	99,89,655.13
41040	Plant & Machinery	1,02,80,965.00	5,44,978.00	-	1,08,25,943.00	-	10,69,066.60	-	10,69,066.60	97,56,876.40	22,64,895.10
41050	Vehicles	1,13,78,904.00	24,88,320.00	-	1,38,67,224.00	97,25,872.51	12,62,306.40	-	1,09,88,178.91	28,79,045.09	16,53,031.49
41060	Office & Other Equipments	27,07,163.00	1,52,558.00		28,59,721.00	14,85,287.20	2,85,149.60		17,70,436.80	10,89,284.20	12,21,875.80
41070	Furnitures Fixtures,Fitting & Electrical Appliance	76,70,706.00	5,31,362.00		82,02,068.00	47,60,262.57	8,19,831.80		55,80,094.37	26,21,973.63	29,10,443.43
41080	Other Fixed Assets	1,09,316.00	-		1,09,316.00	-	-		-	1,09,316.00	1,09,316.00
	Total	62,66,30,695.93	7,29,55,973.00	-	69,95,86,668.93	40,85,71,181.61	6,46,11,651.85	-	47,31,82,833.46	22,64,03,835.47	21,80,59,514.32
	Capital Work-In-Progress	14,94,00,221.50	6,48,09,759.00	6,44,79,826.00	14,97,30,154.50	NA	NA	NA	NA	14,97,30,154.50	14,94,00,221.50
	Total	77,60,30,917.43	13,77,65,732.00	6,44,79,826.00	84,93,16,823.43	40,85,71,181.61	6,46,11,651.85		47,31,82,833.46	37,61,33,989.97	36,74,59,735.82

Additional Disclosures to the Schedule

1 *Additions include fixed assets created out of Earmarked Funds and Grants transferred to Urban Local Body's fixed block as referred to in Schedule B-2 and B-4.*
2 *Gross Block Means cost of acquisition of fixed asset. Opening Balance in Gross Block as on the first day of the year represents the closing balance of the previous year.*
3 *Land includes areas used as and for the purpose of public places such as parks, squares, gardens, lakes, museums, libraries, Godowns etc.*
4 *Buildings include office and works buildings, Commercial buildings, residential, school and college buildings, hospital building, public buildings temporary structures and sheds,etc.*
5 *Roads and bridge include roads and streets, pavements, pathways, bridge, culverts and Subways.*
6 *Sewerage and drainage include sewerage lines, storm-water drainage lines and other similar drainage system.*
7 *Waterworks include water storage tank, water wells, bore wells, water pumping station, water transmission & distribution system etc.*
8 *No depriciation is to be charged on Land.*

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NAGAR PALIKA GADARWARA
SCHEDULE TO BALANCE SHEET
FINANCIAL YEAR ENDED AS ON 31ST MARCH 2024

Schedule B-12 : Investments- General Funds

Amt in INR

Account Code	Particulars	Account Code	With whom invested	Current Year Carrying Cost	Previous Year Carrying Cost
4201000	- Central Govt. Securities			-	-
4202000	- State Govt. Securities			-	-
4203000	- Debentures and Bonds			-	-
4204000	- Preference Shares			-	-
4205000	- Equity Shares			-	-
4206000	- Units of Mutual Funds			-	-
4208000	- Other Investments		Banks	-	-
	Total Investments General Fund			0.00	0.00

Schedule B-13 : Investments- Other Funds

Account Code	Particulars	Account Code	With whom invested	Current Year Carrying Cost	Previous Year Carrying Cost
4211000	- Central Govt. Securities			-	-
4212000	- State Govt. Securities			-	-
4213000	- Debentures and Bonds			-	-
4214000	- Preference Shares			-	-
4215000	- Equity Shares			-	-
4216000	- Units of Mutual Funds			-	-
4218000	- Other Investments (FDR)		Banks	-	-
	Total Investments Other Fund			-	-

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
4301000	Stores Loose		12.00	12.00
4302000	Loose Tools		-	
4308000	Others		-	-
	Total Stock in hand		12.00	12.00

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Schedule B-15 : Sundry Debtors (Receivables)

Amt in INR

Account Code	Particulars	Gross Amount	Provision for Outstanding revenues	Net Amount	Previous Year Net Amount
4311000	Receivable For Property Taxes				
	Less than 5 year	2,93,73,729.00	-	2,93,73,729.00	2,43,89,053.00
	More than 5year	-	-	-	-
	Net Receivables of Property Taxes	**2,93,73,729.00**	-	**2,93,73,729.00**	**2,43,89,053.00**
4312000	Receivable For Other Taxes				
	Less than 3 year	1,95,34,546.00	-	1,95,34,546.00	1,61,78,810.00
	More than 3year	-	-	-	-
	Net Receivables of Other Taxes	**1,95,34,546.00**	-	**1,95,34,546.00**	**1,61,78,810.00**
4313000	Receivable For water tax				
	Less than 3 year	2,40,12,353.00	-	2,40,12,353.00	2,42,06,591.00
	More than 3year	-	-	-	-
	Net Receivables of Fees and User	**2,40,12,353.00**	-	**2,40,12,353.00**	**2,42,06,591.00**
4314000	Receivables For Other Sources				
	Less than 3 year	18,12,898.00	-	18,12,898.00	22,12,162.00
	More than 3year	-	-	-	-
	Net Receivable of Other Sources	**18,12,898.00**	-	**18,12,898.00**	**22,12,162.00**
4315000	Receivables From Government				
	Less than 3 year	-		-	-
	More than 3 year				
	Net Receivable of Other Sources	-	-	-	-
	Total of Sundry Debtors (Receivables)	**7,47,33,526.00**	-	**7,47,33,526.00**	**6,69,86,616.00**

Schedule B-16: Prepaid Expenses

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
4401000	Establishment		-	-
4402000	Administrative		-	-
4403000	Operations & Maintenance		-	-
	Total prepaid Expenses		-	-

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SCHEDULE TO BALANCE SHEET
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Schedule B-17: Cash and Bank Balances

Amt in INR

Account Code	Particulars		Current Year 2023 To 2024	Previous Year 2022 To 2023
4501000	**Cash Balance**		0.00	0.00
4502000	**Balance with Bank-Municipal Funds**			
4502100	**Nationalised Banks**		1,29,71,484.77	4,02,65,205.77
	Axis (2361)	*64,10,030.00*		
	BOB (7475)	*-23,23,915.15*		
	Kotak(9296)	*1,793.00*		
	SBI (9279)	*-1,30,68,956.08*		
	UBI (1510)	*2,19,52,533.00*		
4504000	**Balance with bank Special/Grants Funds**		0.00	0.00
4506300	**Scheduled Co-operative Banks**		-	-
4506400	**Post Office**		-	-
	Sub Total		1,29,71,484.77	4,02,65,205.77
	Total Cash and Bank Balances		1,29,71,484.77	4,02,65,205.77

Schedule B-18 : Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year	Paid during the Current year	Recovered during the year	Balance outstanding at the end of the year
4601000	**Loans and advances to employees**	24,61,640.00	4,63,000.00	1,27,500.00	27,97,140.00
4601091	- Miscellaneous Advances	*24,61,640.00*	*4,63,000.00*	*1,27,500.00*	*27,97,140.00*
4602000	**Employee Provident Fund Loans**	-	-	-	-
4603000	**Loans to others**	-	-	-	-
4604000	**Advance to Suppliers and Contractors**	-	-	-	-
4606000	**Deposit with External Agencies**	11,57,450.00	-	-	11,57,450.00
4606011	- Electricity Deposit	*11,57,450.00*	-	-	*11,57,450.00*
4606021	- Telephone Deposits	-	-	-	-
4608000	Other Current Assets	-	-	-	-
	Sub -Total	36,19,090.00	4,63,000.00	1,27,500.00	39,54,590.00
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	36,19,090.00	4,63,000.00	1,27,500.00	39,54,590.00

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sbi	9279	
Opening balance		
As per cashbook	1,45,23,699.62	
As per bank	9,92,81,247.61	
Difference		-8,47,57,547.99
	Date	Amount
Closing bank balance	31/12/2023	7,59,70,114.07
Less:		
Amount paid as per cashbook but not as per bank		
Excess salary paid	19/04/2023	6,66,514.00
Excess paid	21/04/2023	1,35,812.00
Excess paid	24/04/2023	1,37,079.00
Excess paid	25/05/2023	6,14,535.00
Excess paid	06/06/2023	16,483.00
Excess paid	20/06/2023	9,77,023.00
Excess paid	30/06/2023	99.70
Excess paid	03/07/2023	17,997.00
salary paid	24/07/2023	96,176.00
salary paid	16/08/2023	1,804.00
Excess wages paid	17/08/2023	9,27,694.00
Excess paid	25/09/2023	82,454.00
Excess paid	05/10/2023	76,095.00
Excess paid	17/10/2023	2,16,924.00
Excess paid	25/10/2023	1,193.00
wages Paid	03/11/2023	1,25,580.00
wages Paid	03/11/2023	98,833.00
wages Paid	03/11/2023	86,585.00
wages Paid	03/11/2023	82,200.00
wages Paid	03/11/2023	1,14,613.00
wages Paid	03/11/2023	39,182.00
security deposit	21/11/2023	1,61,540.00
bulk purchase of power	29/11/2023	13,204.00
SHIV ENGEENIRING WORKS	29/11/2023	93,407.00
Telephone Expenses	29/11/2023	8,163.00
Remuneration & Fees Councillors	29/11/2023	95,200.00
wages Paid	04/12/2023	21,932.00
Excess paid	12/12/2023	4,89,323.00
Excess paid	22/12/2023	8,459.00
pension	16/01/2024	3,18,175.00
pension	15/02/2024	8,04,158.00
		65,28,436.70
Less:		
Amount received as per bank but not in cashbook		

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Bulk posting	03/04/2023	15,770.00
Bulk posting	29/04/2023	1,276.00
Receipt	04/05/2023	5,85,390.00
Receipt	06/05/2023	13,187.00
Receipt	19/05/2023	17,829.00
By transfer	07/06/2023	1,39,440.00
By transfer	16/06/2023	53,500.00
By transfer	26/06/2023	1,88,192.00
Cheque deposit	30/06/2023	3,77,203.00
By transfer	05/07/2023	60,000.00
Bulk posting	11/07/2023	5,000.00
Bulk posting	13/07/2023	22,014.00
By transfer	13/07/2023	11,000.00
By transfer	21/07/2023	11,000.00
By transfer	31/07/2023	1,80,707.00
Bulk posting	24/08/2023	14.00
Bulk posting	29/08/2023	510.00
excess received	29/08/2023	84,063.00
By transfer	31/08/2023	22,000.00
By transfer	05/09/2023	65,000.00
Bulk posting	13/09/2023	15,041.00
By transfer	14/09/2023	2,000.00
By transfer	14/09/2023	2,000.00
By transfer	14/09/2023	2,000.00
By transfer	14/09/2023	2,000.00
excess received	14/09/2023	5,366.00
Bulk posting	15/09/2023	2,709.00
Bulk posting	15/09/2023	8,916.00
Bulk posting	20/09/2023	1,337.00
excess paid	21/09/2023	9.00
By transfer	25/09/2023	160.00
By transfer	06/10/2023	13,840.00
By transfer	06/10/2023	1,05,161.00
cash deposit	18/10/2023	1,37,000.00
By transfer	20/10/2023	9,183.00
By transfer	20/10/2023	53,944.00
Receipt	02/11/2023	1,428.00
excess received	02/11/2023	48,041.00
Receipt	07/11/2023	510.00
Receipt	07/11/2023	510.00
Receipt	14/11/2023	1,276.00
Receipt	28/11/2023	4,16,710.00
Receipt	05/12/2023	2,707.00
Receipt	05/12/2023	2,49,500.00
Receipt	06/12/2023	14,510.00
Receipt	06/12/2023	2,49,000.00
Receipt	08/12/2023	2,709.00

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Receipt	09/12/2023	2,709.00
Receipt	11/12/2023	1,16,128.00
Receipt	11/12/2023	2,80,578.00
Receipt	12/12/2023	1,181.00
Receipt	13/12/2023	19,863.00
Receipt	13/12/2023	1,000.00
Receipt	14/12/2023	5,000.00
Receipt	14/12/2023	5,000.00
Receipt	14/12/2023	5,000.00
Receipt	14/12/2023	5,000.00
Receipt	15/12/2023	13,644.00
Receipt	18/12/2023	3,80,000.00
Receipt	19/12/2023	2,709.00
Receipt	19/12/2023	5,897.00
Receipt	20/12/2023	1,58,038.00
Receipt	20/12/2023	77,000.00
Receipt	23/12/2023	7,020.00
Receipt	28/12/2023	5,10,684.00
Receipt	04/01/2024	3,000.00
Receipt	10/01/2024	2,363.00
Receipt	10/01/2024	94,218.00
Receipt	12/01/2024	1,03,624.00
Receipt	17/01/2024	9,840.00
Receipt	19/01/2024	11,811.00
Receipt	22/01/2024	2,154.00
Receipt	29/01/2024	6,75,000.00
Receipt	30/01/2024	12,319.00
excess received	02/02/2024	2,961.00
Receipt	05/02/2024	1,11,740.00
Receipt	05/02/2024	81,000.00
Receipt	05/02/2024	42,603.00
Receipt	06/02/2024	12,500.00
Receipt	06/02/2024	12,500.00
Receipt	06/02/2024	10,000.00
Receipt	06/02/2024	2.00
Receipt	09/02/2024	2,80,578.00
Receipt	09/02/2024	5,60,684.00
Receipt	12/02/2024	75,073.00
Receipt	13/02/2024	29,000.00
Receipt	13/02/2024	53,533.00
Receipt	15/02/2024	16,990.00
Receipt	16/02/2024	72,962.00
Receipt	23/02/2024	10,275.00
Receipt	23/02/2024	2,000.00
Receipt	26/02/2024	63,000.00
Receipt	27/02/2024	27,871.00
Receipt	28/02/2024	72,687.00

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Receipt	29/02/2024	36,775.00
Receipt	01/03/2024	29,580.00
Receipt	06/03/2024	80,874.00
Receipt	06/03/2024	2,11,605.00
Receipt	06/03/2024	2,80,578.00
Receipt	13/03/2024	36,741.00
Receipt	14/03/2024	1,62,067.00
Receipt	15/03/2024	630.00
Receipt	15/03/2024	1,81,184.00
Receipt	15/03/2024	21,177.00
Receipt	18/03/2024	54,449.00
Receipt	18/03/2024	5,000.00
Receipt	22/03/2024	50,669.00
Receipt	26/03/2024	50,669.00
Receipt	26/03/2024	27,125.00
Receipt	28/03/2024	2,53,510.00
Receipt	28/03/2024	50,669.00
Receipt	28/03/2024	792.00
		87,83,495.00
ADD		
Amount received as per cashbook but not in bank		
Receipt	12/06/2023	63,273.00
Receipt	14/06/2023	4,920.00
excess receipt	16/06/2023	6.00
excess receipt	21/06/2023	740.00
excess receipt	09/08/2023	20.00
excess receipt	03/08/2023	4,634.00
excess receipt	18/08/2023	9,595.00
excess receipt	21/08/2023	49,900.00
excess receipt	22/08/2023	30,835.00
excess receipt	01/09/2023	30,285.00
excess receipt	11/09/2023	14,791.00
excess receipt	12/09/2023	3,861.00
Receipt	14/09/2023	750.00
Receipt	14/09/2023	32.00
excess receipt	22/09/2023	19,748.00
excess receipt	25/09/2023	50.00
excess receipt	27/09/2023	26,346.00
excess receipt	29/09/2023	11,114.00
antheyashti rashi	03/10/2023	5,000.00
PMAY	18/10/2023	1,00,000.00
miss. Fee	01/11/2023	96,522.00
Receipt	06/11/2023	2,35,271.00
Receipt	07/11/2023	6,179.00
Receipt	14/11/2023	21,064.00
excess receipt	22/11/2023	51,765.00

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excess receipt	28/11/2023	64,476.00
excess receipt	29/11/2023	44,543.00
Receipt	12/02/2024	15,98,389.00
miss. Fee	12/02/2024	569.00
Receipt	13/02/2024	21,058.00
Receipt	14/02/2024	5,10,684.00
Receipt	26/02/2024	1,000.00
Receipt	26/02/2024	7.00
Receipt	05/02/2024	1,86,244.00
miss. Fee	06/02/2024	97,002.00
Receipt	15/02/2024	99,523.00
Receipt	16/02/2024	72,962.00
Receipt	27/02/2024	27,871.00
Receipt	29/02/2024	36,775.00
Receipt	01/03/2024	5,90,261.00
Receipt	04/03/2023	2,549.00
Receipt	05/03/2024	1,688.00
Receipt	06/03/2024	79,458.00
Receipt	12/03/2024	360.00
Receipt	14/03/2024	1,74,982.00
Receipt	15/03/2024	4,85,246.00
Receipt	19/03/2024	21,177.00
Receipt	20/03/2024	2,48,346.00
Receipt	21/03/2024	59,148.00
Receipt	26/03/2024	26,925.00
Receipt	27/03/2024	21,003.00
Receipt	31/03/2024	5,857.00
Receipt	31/03/2024	41,411.00
		53,06,215.00
Add:		
Amount paid as per bank but not in cashbook		
To transfer	20/04/2023	69,912.00
To transfer	20/04/2023	2,37,336.00
salary	20/04/2023	51,270.00
salary	20/04/2023	38,600.00
salary	20/04/2023	36,600.00
Excess paid	30/04/2023	270.00
To transfer	04/05/2023	9,641.00
To transfer	09/05/2023	3,540.00
To transfer	09/05/2023	11,000.00
To transfer	13/06/2023	9,330.00
To transfer	20/06/2023	7.08
Excess paid	23/06/2023	4,07,507.00
To transfer	06/07/2023	53,500.00
To transfer	06/07/2023	6,220.00
To transfer	06/07/2023	1,47,109.00

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नगर पालिका परिषद आठनेर
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To transfer	06/07/2023	27,019.00
To transfer	06/07/2023	15,516.00
To transfer	06/07/2023	32,985.00
To transfer	06/07/2023	21,116.00
To transfer	11/07/2023	68,441.00
To transfer	13/07/2023	77,000.00
To transfer	26/07/2023	1,59,481.00
To transfer	29/07/2023	2,22,526.00
To transfer	29/07/2023	1,18,049.00
Excess paid	04/08/2023	19,289.00
salary	07/08/2023	4,602.00
To transfer	16/08/2023	47,426.00
To transfer	23/08/2023	24,795.00
salary	24/08/2023	69,874.00
To transfer	24/08/2023	79,856.00
To transfer	24/08/2023	1,80,707.00
To transfer	24/08/2023	1,90,407.00
To transfer	24/08/2023	8,098.00
To transfer	25/08/2023	65,310.00
salary	25/08/2023	18,660.00
salary	25/08/2023	15,550.00
salary	25/08/2023	36,698.00
To transfer	25/08/2023	11,000.00
To transfer	25/08/2023	11,000.00
Excess paid	25/09/2023	7.00
Excess paid	03/10/2023	76,772.00
To transfer	12/10/2023	8,31,574.00
To transfer	26/10/2023	2,96,859.00
Ecess Salary	03/11/2023	7,377.00
Ecess Salary	10/11/2023	566.00
Bank Charges	29/11/2023	295.00
To transfer	16/01/2024	30,315.00
To transfer	19/01/2024	11,751.00
To transfer	19/01/2024	2,70,411.00
To transfer	19/01/2024	2,70,411.00
To transfer	19/01/2024	2,70,411.00
To transfer	19/01/2024	2,66,424.00
To transfer	25/01/2024	6,560.00
To transfer	08/02/2024	2,36,951.38
Excess paid	15/02/2024	2,49,048.00
To transfer	28/02/2024	2,91,215.08
		57,24,194.54
		-1,30,68,956.08
Closing cashbook balance	31/03/2024	**-1,30,68,956.08**

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ubi	***1510***	
Opening balance		
As per cashbook	**1,96,41,610.00**	
As per bank	**2,21,67,997.61**	
Difference		**-25,26,387.61**
	Date	**Amount**
Closing bank balance		**2,44,77,920.61**
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
		-
ADD		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
Excess		1,000.00
		1,000.00
		2,19,52,533.00
Closing cashbook balance		**2,19,52,533.00**
		-

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Axis	***2361***	
Opening balance		
As per cashbook	**67,03,478.00**	
As per bank	**66,42,084.28**	
Difference		**61,393.72**
	Date	**Amount**
Closing bank balance	**31/03/2024**	**61,14,144.28**
Less:		
Amount paid as per cashbook but not as per bank		
		-
Less:		
Amount received as per bank but not in cashbook		
		-
ADD		
Amount received as per cashbook but not in bank		
		-
Add:		
Amount paid as per bank but not in cashbook		
To NEFT	04/04/2023	2,34,492.00
		2,34,492.00
		64,10,030.00
Closing cashbook balance		**64,10,030.00**
		-

मुख्य नगरपालिका अधिकारी

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NAGAR PALIKA GADARWARA
RECEIPT & PAYMENT STATEMENT
1-Apr-23 to 31-Mar-24

Receipts	Amount	Payments	Amount
Opening Balance	4,02,65,205.77	**Establishment Expenses**	
Tax Revenue		Employee Liability -Salary Payble	4,01,56,210.00
Property Tax C.Y.	22,62,089.00	WAGES	3,50,23,311.00
Property Tax P.Y	39,81,845.00	Pension	1,30,22,285.00
Samekit Kar C.Y.	4,23,313.00	GPF	9,40,050.00
Samekit Kar P.Y	13,79,184.00	Remuneration & Fees Councillors	10,18,233.00
Education Cess C.Y.	8,22,232.00	Arrears Salary	1,21,917.00
Receivable Education Cess P.Y	11,40,967.00	Leave Encashment	4,96,486.00
Urban Development Cess C.Y	5,47,188.00		
Receivable Urban Development Cess P.Y	8,93,815.00	**Administrative Expenses**	
Show Tax	10,600.00	Rates and Taxes	178.00
		Electricity Charges	2,98,449.00
Assigned Revenues & Compensation		Telephone Expenses	98,078.00
Stamp Duty on Transfer of Properties	79,56,648.00	Printing Expenses	67,000.00
Passenger Tax & Samekit Anudan	15,86,000.00	Stationery	1,42,093.00
Compensation in Lieu of Octroi	5,99,82,239.00	Travelling And Conveyance Staff	49,031.00
		Legal Fees	42,000.00
		Technical Fees	91,300.00
Rental Income from Municipal Properties		Consultancy Fees,Charges	20,000.00
Receivable Rent-Current Year	18,89,901.00	Advertisement Expenses	8,27,488.00
Recievable Rent Bakaya	10,19,250.00	निविदा व्यय	2,28,109.00
Other Rents	4,21,150.00	Publicity Expenses	2,46,688.00
Mutation Fee	5,43,540.00	National Festival Celebration Expense	1,75,150.00
Shop Premium	1,17,36,269.00	Religious Festival Celeberation Expense	1,42,960.00
Rent Lease of Land for Temporary	13,15,360.00	Video & Photography	4,350.00
Fees & User Charges		**Operations & Maintenance**	
Water Tax C.Y.	21,04,878.00	Water Works	51,52,395.00
Water Tax P.Y	28,62,565.00	Street Lighting	18,50,491.00
Registration Fee-Labour	2,640.00	Bulk Purchase of Power-Electricity	35,15,405.00
Asraya Shulk	7,87,308.00	Bulk Purchase of Power- Fuel	41,48,338.00
Pashu Panjiyan Shulk	5,26,400.00	Bulk Purchase - Sanitation/Conservancy Mat	9,059.00
Sahukari License Shulk	5,025.00	Bulk Purchase-Engineering Store	44,075.00
License Fee-Others	83,387.00	Bulk Purchase-Electrical Store	46,005.00
Fees From Sanction of Building Plans	51,510.00	Bulk Purchase-Others	70,805.00
Permission Fee-Renewal	1,500.00	Hire Charges Of Machineries	1,14,630.00
Hoarding (Advt)	12,350.00	Hire Charges Vehicle	1,17,022.00
Birth&Death Registrat. Fee(VitalStatistic)	1,130.00	TENT KIRAYA	92,250.00
Fee-Copy of Certificate/extract	57,957.00	R & M-Other Road	2,97,760.00
Development Charges	24,42,567.00	R&M Culvert	24,001.00
Penalty & Fine-Rent	1,14,379.00	R & M-Open Drain	1,57,795.00
Others	11,270.00	Water Ways	3,45,348.00
Penality & Fine Other	78,142.00	R & M-Other Waterways	1,25,002.00
Penalty & Fine-User Charges	4,03,721.00	R&M Water-Pipeline	14,094.00
Advertisement Fees	2,000.00	R&M Water - Handpump	82,908.00
Road Cutting Charges	12,000.00	Transformer	36,573.00
Application Fees	1,38,294.00	Parks, Nurseries & Gardens	96,532.00
Miscellaneous Fees	12,47,387.00	Painting Work	1,33,130.00
Water Supply	3,33,060.00	Street Lights	32,741.00
Fee Rti Act	20.00	Office Buildings(R&M)	13,040.00
Litter & Debris Collection Charges	4,500.00	Community Building	66,638.00
Septic Tank Cleaning Charges	36,000.00	R&M Other Structure	1,00,345.00
Pay & Use Toilets	500.00	Trucks	54,760.00
Domestic	2,84,867.00	Tankers	65,480.00
Charges for Supply of Water By Tankers	47,056.00	R&M Tractor	68,441.00
SOLID WASTE MANAGEMENT P.Y	10,91,329.00	R&M Vehicle Others	2,11,991.00
SOLID WASTE MANAGEMENT C.Y	10,79,146.00	R & M-Air Conditioner	25,912.00
User Charges-Crematorium/Burial ground	45,235.00	R & M-Computer	41,919.00
Printing Press Fees	24,799.00	R & M-PRINTER	87,320.00
Charges for NOC-Charges	200.00	R & M-Fan	17,965.00
WATER DISCONNECTION CHARGES	11,700.00	R & M-JCB	1,78,555.00
		R & M-Motor Pump	37,342.00
Sale & Hire Charges		Testing & Inspection Charges	78,400.00
Sale of Tender Papers	1,40,634.00	Garbage & Clearance Expenses	1,21,52,774.00
Sale of Ration Card & Other Forms	20.00	O & M-Others	36,956.00
Interest Earned		**Interest on Loans from Banks & OtherFinancial Institutions**	
Interest-Saving Bank Account	8,83,367.00	Interest-Loan from HUDCO	1,60,496.00
Miscellaneous Income			
Misc Income	27,12,541.00	**Programme Expenses**	
		Consolidated Election Expenses	1,81,005.00

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Prior Period - Taxes		Consolidated Own Programme	19,08,036.00
Consolidated Prior Period Income	12,768.00		
Grants,Contribution for specific purposes		**Revenue Grants, Contribution and Subsidies**	
Grants-Central Govt.		SBM-Information and Communication & Education	67,500.00
Central FC (Tied Grants)	1,06,38,104.00	Antyeshti Sahayata & Sambhal Yojna	2,00,000.00
Grant-15th Central FC (Basic Grants)	70,92,070.00	CM Kanyadan Yojna	6,14,573.00
Grant GoI-RAY/HFA-Pmay	20,18,000.00	Ladli Behna Yojna	44,316.00
GoI-AMRUT	1,19,001.00		
		Loans from Banks & Other FinancialInstitutions	
Grants-State Govt.		Hudco Loan	1,84,000.00
Grants From State Finance Commission	2,36,02,000.00	**Deposits Received**	
Grants for Road Development	80,29,090.00	Earnest Money Deposit	38,000.00
Grant Go Mp Mulbhoot	1,18,07,478.00	Security Deposit	3,24,355.00
Grant GoMP-Special Fund Sanjivini Clinic	25,00,000.00	**Other Liabilities**	
Grant GoMP-Special Fund for Kayakalp	50,00,000.00	Labour Tax Deduction	9,92,643.00
03 Special for Shantidhut Tiraha	25,56,958.00	GST	20,05,416.00
Special Grants Ganj School	6,85,000.00	GST/TDS	18,97,918.00
Grant GoMP-Special Fund for ULBs	37,00,000.00	Recoveries Payable-TDS on Employees	52,254.00
MLA LAD (Local Area Development Funds)	18,00,000.00	TDS On Contractor\supplier	13,41,970.00
Grant-GoMP Others	2,18,000.00	Creditors	9,16,09,939.00
Kanyadan Yojna	21.12.000.00	Amount Withheld	4,90,016.00
Antiheyashti Rashi	90,000.00	**Fixed asstes**	
GoMP-Sambal Yojna	1,05,000.00	Computer	16,450.00
Deposits Received		Photo-Copier	50,349.00
Earnest Money Deposit	4,44,438.00	CC TV system	49,760.00
Security Deposit	45,954.00	Chairs	7,500.00
Recoveries payable		Furniture & Fixtures-Other	54,988.00
Labour Tax Deduction	200.00	Roads & Bridges-Culvert	16,390.00
Recoveries Payable-Royalty	45,718.00	Waterways-Overhead Tank (OHT)	18,933.00
GST	4,04,876.00	**Loans, Advances and Deposits**	
		Advance-Festivals	4,63,000.00
		Closing Balance	**1,29,71,484.77**
Total	**23,88,46,854.77**	**Total**	**23,88,46,854.77**

For Nagar Palika Gadarwara
Chief Municipal Officer

For Nagar Palika Gadarwara
Accounts Officer

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NOTES TO ACCOUNTS 2023-24
NAGAR PALIKA PARISHAD GADARWARA

ABOUT THE ULB

Nagar Palika Gadarwara was formed with responsibility to undertake maintenance and operations of various civic amenities like ensuring cleanliness, sanitation, water supply, street lights, parks and other amusement places, shopping area, bus stand, parking place, safety and shelter of visitor, burial ground, healthcare facilities, development and regulation of construction of houses, commercial complexes, permission and regulation of hoardings and many other things in connection with civic amenities

REVENUE

These activities requires funds to be deployed. Hence the ULB generally has following sources of funds:

Taxes and Rental: Levied in the form of Property Tax, Water Tax, Sewerage Tax, Market Rent, Shop Rent etc.

Grants: These are received from various institutions such as State Government, Central Government, NGOs, Other funding agencies

Loans: These are received from State Government, Central Government, PSUs, other bilateral agencies

Fees: Such as approval fees parking fees, ride fees, mela fees, etc.

CREATION OF ASSETS

Amount spent on acquiring, constructing any asset which is of enduring nature and benefit of which go beyond any one accounting year. The assets can further be bifurcated into:

- Immovable Assets such as land, building, parks, hospital, library, roads etc.
- Movable assets such as vehicle, furniture fixtures, office equipment's, Gadgets, cash and bank balances, fixed deposit receipts, revenue receivables, prepaid expenses etc.

FINANCIAL FRAMEWORK

After the adoption of double entry accounting concepts and principles, the ULB's were able to measure the financial performance and status. The initiative of GoMP to converge accounting from single entry to new systems is an appreciable step towards the economic reforms in the state. The ULB's now have to strictly follow some accounting concepts like Accrual, Accounting Period,

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Materiality, Consistency, Going Concern and has to prepare, in addition to prevailing statements, the Balance Sheet, Income and Expenditure and Cash flow statement.

FINANCIAL STATEMENT

BALANCE SHEET

An organization prepares a balance sheet at the year-end comprising of those account heads, which are having a balance at that year-end. It is a statement of affairs of the financial position of the ULB as at a reporting date.

INCOME AND EXPENDITURE STATEMENT

An Income and Expenditure Account is statement of financial performance of the ULB and shows the excess of income over expenditure or vice-versa i.e. surplus or deficit for the reporting period

CASHFLOW STATEMENT

A statement wherein the use and source of funds is summarised. It provides the clear picture of flow of funds of the ULB.

BANK RECONCILIATION STATEMENT

A statement to reconcile the differences between cashbook and bank account transactions.

RECEIPT & PAYMENT STATEMENT

Receipt and payment during the year under various heads/scheme along with the balance at year end as per bank account or cash balance.

FINANCIALS STATEMENT & CASHBOOK RECONCILIATION STATEMENT

A statement depicting the difference between the closing balance as per the manual cashbook and balance as per ERP software. This is statement also captures the mistake made like, totalling & carried forward of balances, while preparing the manual cashbook.

ACCOUNTING CONCEPTS

ACCRUAL

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NOTES TO ACCOUNTS 2023-24
NAGAR PALIKA PARISHAD GADARWARA

Under the cash system of accounting, the revenues and expenses are recorded only if they are actually received or paid in cash, irrespective of the accounting period to which they belong. But under the accrual concept, occurrence of claims and obligations in respect of incomes or expenditures, assets or liabilities based on happening of any event, passage of time, rendering of services, fulfilment (partially or fully) of contracts, diminution in values, etc., are recorded even though actual receipts or payments of money may not have taken place.

ACCOUNTING PERIOD

Although the 'going concern" concept stresses the continuing nature of the entity, it is necessary for an organisation (e.g. ULB) to review how it is performing. The preparation of financial statements at periodic intervals helps in taking timely corrective action and developing appropriate strategies. The accounting period is normally considered to be of twelve months.

MATERIALITY

The accounts and the financial statements should impart importance to all material information so that true and fair view of the state of affairs of the entity is given to its beneficiaries. unimportant items are not disclosed separately and are merged with other items

CONSISTENCY

The convention of consistency facilitates comparison of financial performance of an entity from one accounting period to another. This means that the accounting principles followed by an entity should be consistently applied by it over the years.

GOING CONCERN

It is assumed that the organisation will continue for a long time, unless and until it has entered into a state of liquidation. It is as per this concept, that the accountant does not take into consideration the market value of the assets while valuing them, irrespective of whether the market value is higher or lower than the book value.

BACKGROUND

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NOTES TO ACCOUNTS 2023-24
NAGAR PALIKA PARISHAD GADARWARA

The financial statement of the Nagar Palika Gadarwara, are prepared following the principles and procedures prescribed under MPMAM. The accounts were prepared electronically using ERP software-Tally on the basis of information and documents maintained by the different department, specifically accounts department, of the ULB. The ULB simultaneously also prepares its accounts manually in the form of cashbook, registers and vouchers. These manual accounts forms the basis of accounting in ERP software. It is the prime responsibility of the management of the ULB to keep authentic and reliable documents.

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NOTES TO ACCOUNTS 2023-24
NAGAR PALIKA PARISHAD GADARWARA

VARIOUS ASPECTS OF THE FINANCIAL STATEMENTS IN DESCRIPTIVE MANNER IS PRESENTED HEREIN

MUNICIPAL FUND

Schedule B-1

This fund represents accumulated amount of assets over liabilities. In accordance with the Madhya Pradesh Municipal Accounts Manual (MPMAM) assets and liabilities existing as on 31.03.2024 have been identified after following detailed process of compilation of data and information. Thereafter the excess of assets over liabilities have been treated as the closing balance of the Municipal Fund

Considering the long period covered in the present exercise, chances of omission cannot be fully overlooked. Hence it is proposed that in future, in case it is found that any assets or liabilities was either missed or stated at a lesser/higher value then corresponding adjustment would be made in that subsequent period in the Municipal Fund Account and due disclosure would be made in the notes on accounts

EARMARKED FUND

Schedule B-2

Funds appropriated or created for some specific purpose or under some scheme. The ULB has following scheme wherein specific funds have been deployed:

RESERVES

Schedule B-3

Assets under Building, Roads, Bridges, Sewerage and Drainage, Public Lighting, Plant and Machinery, Vehicle, Office and Other Equipment's, Furniture & Fixtures, Parks and Playgrounds etc. were identified to have been built from Grant funds, from the government and have been separately reflected in the Fixed Assets Schedule and the Balance sheet and the corresponding figure, after taking effect of the Accumulated Depreciation, has been duly shown as "Grant Against Fixed Assets" in the Balance Sheet.

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NAGAR PALIKA PARISHAD GADARWARA

GRANT AND CONTRIBUTION

Schedule B-4 & 4A

Grants and contributions (hereinafter jointly referred as Grants) are one of major source of funds, particularly for fixed assets.
As per the accounting policy framed under the MPMAM, value of assets created out of specific grant are to be reduced from such grant amount. Any asset received in form of grant is to be shown at nominal value of Rs. 1/- in the financial statements.
Any amount which remains unutilized from the grant is to be treated as liability. Accordingly, with the help of available records in the ULB and based on information so obtained from various documents, amount of unutilized grants are reflected under this financial statement.

Grants received or receivable in respect of specific revenue expenditure are recognized as income in the accounting year in which the corresponding revenue expenditure is charged to the Income and Expenditure Account.

LOANS

Schedule B-5 & B-6

ULB has outstanding loan from HUDCO under adhosanrachna scheme & from Bank under Peyjal scheme. Under the scheme guidelines for both the loans, 75% of the loan amount would be repaid by government and only 25% is liable to be repaid by ULB. During the year, there was no repayment by the ULB under peyjal yojna loan.

The principle or interest repayment details are considered as per loan statement available with the ULB. The total loan outstanding is the sum total of ULB & Government share at year end.

FIXED ASSETS, CWIP AND DEPRECIATION

Schedule B-11

Fixed assets are created where there is an outright purchase and having value more than Rs 5000/-. All assets costing less than Rs.5,000 (Rupees Five thousands) is treated as expense/charged to Income & Expenditure Account.

Generally the assets constructed during the year for which completion has been approved by the respective department of the ULB is transferred to Fixed Assets.

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NOTES TO ACCOUNTS 2023-24

NAGAR PALIKA PARISHAD GADARWARA

Depreciation is provided at Straight Line Method on the basis of useful life of the assets as prescribed under MPMAM. Depreciation is provided at full rates for assets, which are purchased/constructed before October 1 of an Accounting Year. Depreciation is provided at half the rates for assets, which are purchased/constructed on or after October 1 of an Accounting Year Depreciation on opening balance of the assets is charged based on useful life of the assets at full rates considering the carrying value as cost of acquisition.

DEPOSITS

Schedule B-7 & B-8

The amount of refundable deposit such as security deposit or revenue deposit are classified under this head.

INVESTMENTS

Schedule B-13

ULB keeps certain un-immediate amount as investment with agencies financial institutions or banks. Interest earned from such investments are considered as income in the year of accrual. During the year ULB has no investment in FDR's.

STOCK/STORES

Schedule B-14

Stock of regularly used items were kept by the ULB and the balances at year end were carried forward to next year.

DEBTORS

Schedule B-15

Income of the ULB from taxes and rentals were booked in the basis of targets prepared by the revenue department each year. Against such targets the recoveries were made and the unrecovered amount were carried forward to the next year.

CASH AND BANK BALANCE

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NOTES TO ACCOUNTS 2023-24
NAGAR PALIKA PARISHAD GADARWARA

Schedule B-17

Income such as taxes and charges are generally received in cash by the ULB. This cash was deposited regularly in the bank accounts. There was no cash balance maintained by the ULB at year end. However, cash at most for one or two days was maintained which was duly deposited in bank accounts.

Bank balance was duly reconciled and Bank Reconciliation Statement is prepared to identify the differences in cashbook balance with bank balance.

Kotak 9296 bank statement not provided by the ULB.

CURRENT LIABILITIES

Schedule B-18, B-7, B-8, B-9

Amount payable by the ULB within 12 months is classified under current liabilities. This includes creditors for expenses, Deposits received for work contract, deductions, government dues, employee related dues etc.

Insurance ,VAT tax, Royalty, Other Deduction, CT tax, Government Dues, Other Liabilities and Work Contract tax is standing in the books at the end of the year.

MISCELLANEOUS ASSETS NOT WRITTEN OFF

B-20

Any amount which was not payable or receivable is written off with the permission of the chief officer of the ULB.

INCOME

IE-1 to IE-9

Following are accounted on due basis (when demand is raised)

Property and Other Related Taxes including Surcharge.

Water Tax.

Rent form Municipal Properties.

Water Supply Charges, Meter Rent, Sewerage charges, and Disposal charges.

Renewal Trade License Fees.

Notice Fee, Warrant Fee, Other Fees

Other income, in respect of which demand is ascertainable

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CHARTERED ACCOUNTANTS
PARTNER

NOTES TO ACCOUNTS 2023-24
NAGAR PALIKA PARISHAD GADARWARA

Following are accounted on cash basis (when recovery made)

Connection Charges for Water Supply, Water Tanker Charges, and Road Damage recovery Charges, Penalties.

One time Trade License Fees, Property Transfer Charges

Other Incomes, which are of an uncertain nature or for which the amount is not ascertainable or where demand is not raised in regular course of operations.

Permission Fees, Permit Fees, Fees for Issuing Certificates, etc., Building Construction Regularization Fees, Penalties and Fine.

Collection charges or shares in collection made by ULB or any other agency on behalf of State Government.

Revenue in respect of rent and/or hire charges in respect of fire fighter, hearse, suction unit, vehicle, sale of waste and scrap

All 'Assigned Revenues' like compensation in lieu of octroi, state finance commission, stamp duty.

Surcharge on transfer of Immovable properties, is accounted during the year on actual receipt basis

EXPENDITURE

Employees Related Expenditures:

Expenses on Salaries (for regular and daily wages staff) and other allowances are recognized as and when they are due for payment.

Statutory deductions from salaries including those for income tax, profession tax, provident fund contribution, are recognized as liability in the period in which the corresponding salary is recognized

Leave encashment / pension are recognized as and when they are due for payment.

Contribution due towards pension and other retirement benefit funds is recognized as an expense and a liability.

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CHARTERED ACCOUNTANTS

NAGAR PALIKA GADARWARA
TCRS
2023-2024

CB Opening		12,24,13,125.00	
Financial Statement Opening		4,02,65,205.77	8,21,47,919.23
	Date		
Closing Financial Statement balance			1,29,71,484.77
Less: Amount in receipt side of Financial Statement & not in cashbook			
Interest (UBI Bank 1510)	04/04/2023	1,56,625.00	
Interest (UBI Bank 1510)	03/07/2023	1,62,891.00	
Interest (BOB Bank 7475)	07/08/2023	31,289.00	
Interest (BOB Bank 7475)	30/09/2023	3,608.00	
Interest (UBI Bank 1510)	02/10/2023	1,68,078.00	
Interest (UBI Bank 1510)	08/01/2024	1,73,329.00	
			6,95,820.00
Add: Amount in Receipt side of CB & not in Financial Statement			
Totalling Mistake	21/04/2023	360.00	
Totalling Mistake	03/05/2023	5,000.00	
Totalling Mistake	09/05/2023	600.00	
Totalling Mistake	24/05/2023	3,00,000.00	
Totalling Mistake	31/07/2023	1,000.00	
Totalling Mistake	23/08/2023	1,25,129.00	
Totalling Mistake	12/09/2023	60.00	
Totalling Mistake	20/09/2023	21,600.00	
Totalling Mistake	21/09/2023	2,333.00	
Totalling Mistake	25/09/2023	120.00	
Totalling Mistake	04/12/2023	20.00	
Totalling Mistake	21/12/2023	5,100.00	
Totalling Mistake	04/01/2024	4.00	
Totalling Mistake	08/01/2024	4,000.00	
Totalling Mistake	18/01/2024	2,175.00	
Totalling Mistake	01/02/2024	1,35,61,815.00	
Totalling Mistake	15/02/2024	2,63,894.00	
Totalling Mistake	28/02/2024	10,610.00	
Totalling Mistake	05/03/2024	27.00	
Totalling Mistake	06/03/2024	4,92,183.00	
Totalling Mistake	06/03/2024	1,417.00	
Totalling Mistake	09/03/2024	5,62,948.00	
Totalling Mistake	13/03/2024	98.00	
			1,53,60,493.00
Less: Amount in payment side of CB & not in Financial Statement			
Totalling Mistake	19/04/2023	45,000.00	
Totalling Mistake	08/05/2023	40.00	
Totalling Mistake	10/05/2023	400.00	
Totalling Mistake	12/07/2023	1,00,000.00	
Totalling Mistake	18/07/2023	100.00	
Totalling Mistake	20/07/2023	72,000.00	
Totalling Mistake	25/07/2023	45,532.00	
Totalling Mistake	07/08/2023	77.00	

मुख्य नगरपालिका अधिकारी
नगर पालिका परिषद गाडरवारा
जिला नरसिंहपुर म.प्र

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Totalling Mistake	08/08/2023	36.00	
Totalling Mistake	09/08/2023	20.00	
Totalling Mistake	18/08/2023	6.00	
Totalling Mistake	23/08/2023	35,095.00	
Totalling Mistake	01/09/2023	1,000.00	
Totalling Mistake	12/10/2023	1,000.00	
Totalling Mistake	26/10/2023	10.00	
Totalling Mistake	28/11/2023	2,000.00	
Totalling Mistake	30/11/2023	199.00	
Totalling Mistake	05/12/2023	20.00	
Totalling Mistake	11/12/2023	10.00	
Totalling Mistake	15/12/2023	276.00	
Totalling Mistake	03/01/2024	70.00	
Totalling Mistake	24/01/2024	910.00	
Totalling Mistake	01/03/2024	5,58,681.00	
Totalling Mistake	01/03/2024	14,66,377.00	
Totalling Mistake	04/03/2024	549.00	
Totalling Mistake	04/03/2024	2,000.00	
Totalling Mistake	05/03/2024	1,715.00	
Totalling Mistake	09/03/2024	4,94,186.00	
Totalling Mistake	11/03/2024	635.00	
Totalling Mistake	11/03/2024	1,980.00	
Totalling Mistake	12/03/2024	360.00	
Totalling Mistake	13/03/2024	22,598.00	
Totalling Mistake	18/03/2024	550.00	
			28,53,432.00
Add: Amount in payment side of Financial Statement & not in CB			
Contra CBI 0715 Transfer SBI 9279	21/11/2023	1,61,540.00	
			1,61,540.00
Carry forward error			
			-
Closing CB balance			**10,70,92,185.00**

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