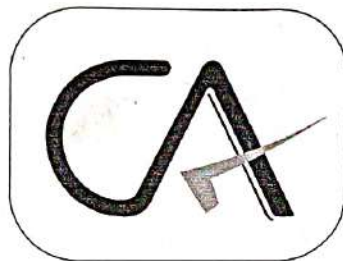


**** AUDIT REPORT FOR FY 2023-24 ****

NAGAR ~~PAIKA~~ PARISHAD GHORADONGRI

DIVISION-NARMADAPURAM (M.P.)



AUDITED BY

NRPB & ASSOCIATES
Chartered Accountants



NRPB & ASSOCIATES

CHARTERED ACCOUNTANTS

Flat No.104, Platinum, Mhendra Green Woods

Extention Jathkhedi Bhopal (M.P.) 462047

Email-nrpbfa@gmail.com

Independent Auditors' Report

TO,
THE CHIEF MUNICIPAL OFFICER,
GHORADONGRI NAGAR PARISHAD,

Management's Responsibility for the Financial Statements

The Management of Municipal Corporation is responsible for the matters in Madhya Pradesh Municipal Accounting Manual ("MPMAM") and The Madhya Pradesh Municipal Corporation Act, 1956("the Act")with respect to the preparation of these financial Statements that give a true and fair view of the financial position, financial performance and cashflow of the ULB in accordance with the accounting principles, including the Accounting Standards specified under Madhya Pradesh Municipal Accounting Manual. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act and Manual for safeguarding of the assets of the ULB and for preventing and detecting the 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 internal financial control, that we reoperation electively 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 Fairview 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 provisions of the Act and MPMAM, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Madhya Pradesh Accounts Audit Manual and as per scope of work under assignment.

We conducted our audit in accordance with the Standards on Auditing specified under Madhya Pradesh Accounts Audit Manual. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial Statements are free from material mis-statement. An audit involves performing procedures to obtain audit evidence about the amounts and 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 true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of head accounting estimates made by ULB's Management, as well as evaluating the overall presentation of the financial statements.

An audit does not give assurance that all the errors and fraud if any will be detected because fraud involves a misrepresentation of financial statement which deliberately involves collusion, forgery involving misrepresentation or override of internal controls. For such fraud which deliberately involves

सहायक लेखा अधिकारी
मुख्य लेखा अधिकारी
नगर परिषद घोड़ाडोंगरी



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सहायक लेखा अधिकारी
नगर परिषद घोडाडोंगरी

मुख्य नगरपालिका अधिकारी
नगर परिषद घोडाडोंगरी

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Qualified Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements, give the information required by the MPMAM in the manner required and give a true and fair view in conformity with the accounting principles generally accepted in India;

- a) In the case of the Balance Sheet, of the state of affairs of the ULB as at March 31, 2023;
- b) In the case of the Statement of Income & Expenditure Account, of the excess of Income over Expenditure for the year ended on that date; and
- c) In the case of the Receipt & Payment & Bank Reconciliation for the year ended on that date.

Basis For Opinion

The detail which form the basis of qualified opinion are reported in annexed with this report as Annexure -A and As Provided data by ULB.

Emphasis of Matters

We draw attention to the following matters annexed with this report as **Annexure A**

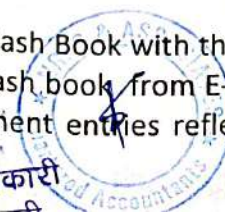
Report on other Legal and Regulatory Requirements

As required by Madhya Pradesh Accounts Audit Manual and the letter of Directorate, Urban Administration & Development vide letter no. 7827 dated 24/04/2024, and the records/documents produced before us, our opinion are as under:

1. Audit of Revenue

- i) We have test checked receipts on random basis with the Receipt Books and found correct, however on an overall basis for the year, Gross receipts taken for all the department do not match with the receipts shown in Income & Expenditure Account. The observation are in Annexure A
- ii) We found that daily collection are deposited on the same day except in the cases of where banks are closed and some collection online by E- Nagar Palika software. Delay beyond two working days should be come into the notice of CMO.
- iii) We found same day collection come in cash book after Two/three Days in software generated cash book, ULB have to adopt macenzium for correction in it.
- iv) We have checked the entries of Manual Cash Book with the entries in tally software, and found it correct but we have checked Manual cash book from E- Nagar Palika software data then we found only contractor & Expenses payment entries reflected in software and both the side

सहायक लेखा अधिकारी



(Receipt & Payment) not matched.

- v) We have not been provided with monthly/quarterly targets of revenues receipts, however we have compared Annual Budgeted Targets v/s Actual receipts for the year under audit. The observation are in **Annexure A**
- vi) We checked the Vouchers and duly verified from the Entries in Cash Books as well as in Tally Software and found it correct and but we have checked Tally cash book, bank book, Day Book & Trial Balance from E- Nagar Palika software data then we didn't found Opening carry forward balance, All Grant Receipts and Interest Receipts entries.
- vii) The Auditor shall specifically mention in the report the revenue recovery against the quarterly and monthly target any lapses in lapses in revenue recovery shall be a part of the report.
Details with respect to quarterly and monthly target set for the FY 2023-24 and revenue recovery against such target were made available to us. It was not possible to report revenue recovery quarterly and monthly target and any lapses there to.
However, on verification of revenue register we observed Parishad is converted from panchayat now ULB is start to working on GIS servey and creating demand in Register.

In case of Shop Rent

No Record were made available to us for verification, therefore cannot comment upon recovery made and GST were deducted properly or not.

2. Audit of Expenditure

- i) We have performed the test check because of limitation of time and found them correct except in the cases where we specifically given annexure to the report.
- Quotation and documents are generally not annexed with vouchers, so cannot comment on it.
 - ULB are in practice of deducting TDS on every Payment of Rs. 5000/- and above without actual following the prescribed Limit after which same to be deducted for respective section of TDS.
 - ULB deducted TDS on Purchase they were made, However this is not a correct Practice.
- ii) We checked the Vouchers and duly verified from the Entries in Cash Books as well as in Tally Software and found it correct and but we have checked Tally cash book, bank book, Day Book & Trial Balance from E- Nagar Palika software data then we didn't found sanchit nidhi Transfer, taxes payment entry & Bank Charges entries and All Grant Expenditure proper Accounting entries.
- iii) We verified the grant register maintained by ULB and found that the expenditures under the schemes are limited to the funds allocated for that particular schemes. We cannot comment on PMAY Grant, Swachh Bharat Mission Grant and any other Grant running in ULB but All the account balance is transferred into PFMS Portal.

सहायक लेखा अधिकारी
नगर परिषद घोडाडोंगरी

नगर परिषद घोडाडोंगरी
जि. बेतल (म. प.)



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सहायक लेखा अधिकारी
नगर परिषद घोडाडोंगरी

नगर परिषद घोडाडोंगरी
जि. बैतल (म. प.)



iv) We verified the expenditure and found that they are generally in accordance with the guidelines, directives, acts and rules issued by Government of India / State Government.

viii) No such case is noticed where the fund of the ULB has been mis-utilised, moreover on random check we did not noticed any mis-utilisation of financial limits of the sanctioning authority.

ix) We verified scheme and project wise Utilization certificates and found it Fund Received and total expenditure, As per Scheme Revenue nature in Income and Expenditure and capital nature creation of fixed assets.

x) We have seen the budget variances in respect of Expenditure/Asset creation also and found substantial variances. ULB made hire side but lesser utilization of head in a year visa-versa.

3. Audit of Book Keeping

i) We checked the Books of Accounts and found it in accordance with Annual Financial Statements but closing balance is unmatched.

ii) We verified that all the Books of Accounts and Stores Register are not maintained as per applicable Accounting rules.

iii) We verified the Bank Reconciliation Statement and found it in accordance with records of balance sheet and bank statements of ULB but carrying daily balance in cash book is not separate bank wise and not correct.

iv) We checked the grant register and found it is not in accordance with receipts and payments of particular grant but it was not maintained in proper manner and not updated.

v) We have asked for Fixed Assets Register for checking as part of balance sheet but ULB is not maintaining any manual register.

vi) Revenue register is not being maintained properly as it does not contain arrears of last year nor it contains receipts.

vii) We found some figures in cash book mentioned cut in total and written other total in side but didn't signed by authorized person and somewhere Previous total is not carry forward in next day.

4. Audit of Fixed Deposit Receipts

We have found ULB Does Not have any FDR in 2023-24.

i) Audit of Tenders/ Bids

i) No tender related document were produced before us so we cannot comment upon whether tendering process is being done as per the procurement norms of the government.

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ii) We found process in

iii) We have t updated ar

iv) We found Manner, N Vender wis

5. Audit of G

i) We have Governme with Grant PFMS Port Some Gran

ii) We have Infrastruct

iii) We have Certificate Register b

iv) We can't maintain

For NRPB & Chartered

(CA. Priyan Part FRN -02860 Date : 26-12- UDIN: 241550

- ii) We found that ULB is not taking strict action against delay in completion of work or slow process in work.
- iii) We have test checked the Contractor's files and found that security deposit Register is not updated and we didn't found outstanding details of security deposit.
- iv) We found that ULB is not Maintaining Security Deposit and Earnest Money Record in Proper Manner, Now Bank Guarantee and Indemnity bond take from every contract but we didn't find Vender wise/ contract wise so we can't comment on it.

5. Audit of Grants and Loans

- i) We have checked and verified the Grants received from Central Government and state Government its Utilization Certificate issued by ULB and found to be correct but not matched with Grant Register so we cannot comment on that grant which Received and running through PFMS Portal and Grant distribution detailed records not maintained by ULB (Beneficiary wise). Some Grant is not matched with utilization certificates.(Annexure-A)
- ii) We have found that ULB is not taken any Loan from any financial institution or Bank for Infrastructure work.
- iii) We have checked and verified the Grants received from State Government and its Utilization Certificate issued by ULB and found to be correct but we found not ULB maintain Grant Register but not update regular basis.
- iv) We can't comment on Employee Advances, EPF, GPF and NPS because No Proper Record maintain and provided use for checking.

For NRPB & Associates

Chartered Accountants


(CA. Priyanka Bhardwaj)
Partner

FRN -028602C

Date : 26-12-2024

UDIN: 24155057BKEIGB7601



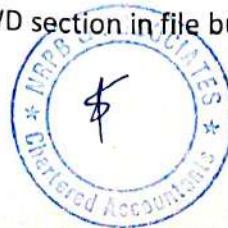

सहायक लेखा अधिकारी
नगर परिषद घोडाडोंगरी


मुख्य लेखाधिकारी
नगर परिषद घोडाडोंगरी
जि. बेतूल (म.प.)

ANNEXURE – A
(Part of Annexed Audit Report)
Emphasis of Matters

1. We found that ULB is violating TDS rules of the Income Tax Act regarding deducting TDS at higher rate due to non-availability of PAN No. Of the contractors, non-compliance of such provisions may attract following consequences
 - a) Person responsible for non-compliance shall be punishable with rigorous imprisonment for a term which shall be between 3 months and 7 years, along with fine.
 - b) ULB shall be liable to pay, by way of penalty, a sum equal to the amount of tax which ULB is failed to collect as aforesaid.
 - c) ULB Deposit Fund in one A/C and Made FDR in other A/C and Deducted in TDS in first A/C and ULB didn't take in Books.
 - d) ULB is not collecting GST on Rent Income but deducting GST TDS 2% on any transaction more Two lakh fifty thousand. GSTR-7 monthly deposit and timely filling return is required as per Goods and services rules regulation.
2. We have test checked receipts on random basis with the Receipt Books and found correct, however on an overall basis for the year, Gross receipts taken for all the department do not match with the receipts shown in Income & Expenditure Account from Revenue and Account Department Record.
3. We did not check the Quarterly TDS Returns from the website of TDS TRACES, ID-password is not provided to us for checking.
4. On checking we found that TDS has not been deducted on payment of hiring of vehicles.
5. Meter reading are not mentioned in the Vehicle Log Book moreover No average is set for any of the vehicle and in some places diesel usage is also not entered in the Vehicle Log Book.
6. We have gone through Contractor's file on random basis and observed the following:-
 - (a) That majority of works contract are not completed within stipulated time.
 - (b) No approval for extension of time period is obtained from the authority.
 - (c) No penalty or Compensation is charged from contractors for delay in the work.
 - (d) No completion certificates are issued by the Engineers to any contractor.
 - (e) Final bill payments are still due in every file which we checked.
 - (f) Documents regarding Provident Fund Registration is not available on records.
 - (g) Documents regarding Labour Act Registration is not available on records.
 - (h) Labour Report is not available.
 - (i) Royalty Certificate is also not available.
 - (j) Photographs of Work Completed are also not available in Contractor's File for specific work.
 - (k) No Register is maintained for amount deducted as Performance Guarantee from bills Contractors.
 - (l) Contractor EMD in from of FD Kept in PWD section in file but actually is the part of Accounts.

सहायक लेखा अधिकारी
नगर परिषद घोडाडोंगरी



मुख्यालय नगर परिषद घोडाडोंगरी
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7. We found in case of Grants that ULB is spending excess amount than the amount actually received in specific purpose grants by paying from the Municipal Funds and as per utilization certificate not matched.
8. During the checking we found ULB is not updating Grant Register, Investment Register and Loan Register, Revenue recovery details and registers etc.
9. During the checking we found ULB neither maintains any separate registers nor updating Employee EPF, PPF and NPS, Royalty, LWT, TDS contractor, TDS employee, GST Payable & GST-TDS, other Government dues etc. in any other summery/ format, So we cannot comment on it.
10. PF and ESIC provisions are not being followed by the ULB.



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नगर परिषद घोडाडोंगरी

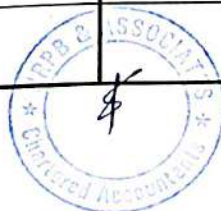
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नगर परिषद घोडाडोंगरी
जि. बैतूल (म. प्र.)

TABLE :2

NAGAR PARISHAD GHODADONGARI (M.P.)
BALANCE SHEET
AS ON 31ST MARCH 2024

	Particulars	Schedule No.	Current Year (23-24)	Previous Year (22-23)
A	SOURCES OF FUNDS			
A1	Reserves and Surplus			
	Municipal (General) Fund	B-1	1,42,90,961.12	72,03,642.15
	Earmarked Funds	B-2	-	-
	Reserves	B-3	2,10,86,230.29	1,44,85,672.00
	Total Reserves and Surplus		3,53,77,191.41	2,16,89,314.15
A-2	Grants, Contributions for Specific Purpose	B-4	3,88,27,378.00	3,78,11,981.00
A3	Loans			
	Secured Loans	B-5	-	-
	Unsecured Loans	B-6	-	-
	Total Loans		-	-
	TOTAL SOURCES OF FUNDS (A1-A3)		7,42,04,569.41	5,95,01,295.15
B	APPLICATION OF FUNDS			
B1	Fixed Assets	B-11		
	Gross Block		2,38,45,594.00	1,72,19,069.00
	Less : Accumulated depreciation		50,34,462.71	26,46,061.00
	Net Block		1,88,11,131.29	1,45,73,008.00
	Capital Work in Progress		21,18,957.38	58,65,801.00
	Total Fixed Assets		2,09,30,088.67	2,04,38,809.00
B2	Investments			
	Investments-General Fund	B-12	-	-
	Investments-other Fund	B-13	-	-
	Total Investment		-	-
B3	Current Assets, loans & Advances			
	Stock in hand (Inventories)	B-14	-	2,52,390.00
	Sundry Debtors (Receivables)	B-15	29,47,817.00	26,29,813.00
	Gross Amount outstanding		-	-
	Less: Accumulated Provision against bad and doubtful receivables		-	-
	Prepaid Expenses	B-16	29,319.24	7,873.00
	Cash and Bank Balance	B-17	5,20,90,197.50	4,65,42,973.77
	Loans , advances and deposits	B-18	12,500.00	12,500.00
	Total Current Assets		5,50,79,833.74	4,94,45,549.77
B4	Current Liabilities and Provisions			
	Deposits received	B-7	3,29,350.00	3,29,350.00
	Deposit Works	B-8	-	-
	Other liabilities(Sundry Creditors)	B-9	11,68,569.00	96,25,981.62
	Provisions	B-10	3,07,434.00	4,27,732.00
	Total Current Liabilities		18,05,353.00	1,03,83,063.62
B5	Net Current Assets (B3-B4)		5,32,74,480.74	3,90,62,486.15
C	Other Assets.			
D	Miscellaneous Expenditure (to the extent not written off)	B-20	-	-
	TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)		7,42,04,569.41	5,95,01,295.15

सहायक लेखा अधिकारी
नगरपालिका घोडाडोंगरी



मुख्य नगरपालिका अधिकारी
नगरपालिका घोडाडोंगरी
चि. वेदल (म.प.)

NAGAR PARISHAD GHODADONGARI (M.P.)

AS ON 31.03.2024

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

ACCOUNT CODE : 3100000

Account Code	Particulars	Total
3100000	Balance as per last account	72,03,642.15
	Addition during the year	
	. Surplus for the year	70,87,318.97
	. Transfers	-
	Total (Rs.)	1,42,90,961.12
	Deductions during the year	
	. Deficit for the year	
	. Transfers	
	Balance at the end of the Current year	1,42,90,961.12

सहायक लेखा अधिकारी
नगर परिषद घोडाडोंगरी



मुख्य नगरपालिका अधिकारी
नगर परिषद घोडाडोंगरी
जि. बैतुल (म. प्र.)

NAGAR PARISHAD GHODADONGARI (M.P.) (M.P)
AS ON 31.03.2024

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

Particulars	Sanchit Nidhi	Social securitis/old age	Total
ACCOUNT CODE			
(a) Opening Balance			-
(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)			-
Total (b)	-	-	-
(c) Payments out of Funds			
[I] Capital Expenditure on			
* Fixed Assets			-
* others			-
[ii] Revenue Expenditure on			
* Salary , Wages and allowances etc.			-
* Rent other administrative Charges			-
* [iii] Other			-
* Loss on disposal of Special fund Investments			-
* Diminution in Value of Special Fund Investments			-
Amount Refunded			-
1.00			-
Total (c)	-	-	-
ADVANCE FOR EXPENSES (D)			-
Net Balance at the year end (a+b)-(c+d)	-	-	-


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नगर परिषद घोडाडोंगरी




मुख्य नगरपालिका अधिकारी
नगर परिषद घोडाडोंगरी
जि. बैतुल (म. प्र.)

NAGAR PARISHAD GHODADONGARI (M.P.) (M.P)

AS ON 31.03.2024

Schedule B-3: Reserves

Accounting Code 31200

Account Code	Particulars	Opening Balance	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at end of current year (Rs.)
1	2	3	4	5=(3+4)	6	7=(5-6)
3121000	Capital Contribution	1,44,85,672.00	66,26,525.00	2,11,12,197.00	23,88,401.71	1,87,23,795.29
3121000	Capital Contribution-Grant Receivables			-		
3121100	Capital Contribution-Special fund			-		
3122000	Borrowing Redemption	-	-	-	-	
3123000	Special Funds (Utilised)	-	-	-	-	
3124000	Statutory Reserve	-	-	-	-	
3125000	General Reserve	-	23,62,435.00	23,62,435.00		23,62,435.00
3126000	Revaluation Reserve	-	-	-	-	
	Total Reserve Funds	1,44,85,672.00	89,88,960.00	2,34,74,632.00	23,88,401.71	2,10,86,230.29

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NAGAR PARISHAD GHODADONGARI (M.P.) (M.P)
AS ON 31.03.2024
Schedule B-4: Grants & Contribution for Specific Purpose

Particulars	Grants From Central Government	Grants From State Government	Grants from other govt. agencies	TOTAL
Account Code	32010	32020	32030	3,78,11,981.00
(a) Opening Balance	60,67,567.00	3,17,44,414.00		
(b) Additions to the Grants*				1,66,23,942.00
* Grant received during the year	33,27,105.00	1,32,96,837.00	-	-
* Interest / Dividend earned on Grant Investments				-
* Profit on disposal of Grant Investments				-
* Appreciation in Value of Grant Investments				-
* Other Addition				-
Total (b)	33,27,105.00	1,32,96,837.00	-	1,66,23,942.00
Total (a+b)	93,94,672.00	4,50,41,251.00	-	5,44,35,923.00
(c) Payments out of Funds				-
* Capital Expenditure on Fixed Assets	20,10,414.00	46,16,111.00		66,26,525.00
* Capital Expenditure on other				-
* Revenue Expenditure on				-
* Salary , Wages and allowances etc.				-
* Rent				89,82,020.00
* Other:	40,57,153.00	49,24,867.00		
* Loss on disposal of Special fund Investments				-
* Diminution in Value of Special Fund Investments				-
* Grants Refunded				-
* Other administrative Charges				-
Total (c)	60,67,567.00	95,40,978.00	-	1,56,08,545.00
Net Balance at the year end (a+b)-(c)	33,27,105.00	3,55,00,273.00	-	3,88,27,378.00

सहायक लेखा अधिकारी
नगर परिषद घोडाडोंगरी



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NAGAR PARISHAD GHODADONGARI (M.P.) (M.P)

AS ON 31.03.2024

Schedule B-5: Secured Loans

Accounting Code 3300000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3301000	Loans From Central Govt.	-	-
3302000	Loans From State Govt. & Associations	-	-
3303000	Loans From Govt.bodies	-	-
3304000	Loans From International Agencies	-	-
3305000	Loans From banks & other financial Institutions	-	-
3306000	Other Terms Loans	-	-
3307000	Bonds & debentures	-	-
3308000	Other Loans	-	-
	Total Secured Loans	-	-




सहायक लेखा अधिकारी
नगर परिषद घोडाडोंगरी


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NAGAR PARISHAD GHODADONGARI (M.P.) (M.P)
AS ON 31.03.2024

Schedule B-6: Unsecured Loans

Accounting Code 3310000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
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 financial Institutions (LIC)	-	-
3316000	Other Terms Loans	-	-
3317000	Bonds & debentures	-	-
3318000	Other Loans	-	-
	Total Unsecured Loans	-	-



सहायक लेखा अधिकारी
नगर परिषद घोडाडोंगरी

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NAGAR PARISHAD GHODADONGARI (M.P.) (M.P)

AS ON 31.03.2024

Schedule B-7: Deposits Received

Accounting Code 3400000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3401000	From Contractors (EMD)	3,29,350.00	3,29,350.00
3401011	Security deposit	-	-
3402001	Water deposit	-	-
Total Deposit Received		3,29,350.00	3,29,350.00



सहायक लेखा अधिकारी
नगर परिषद घोडाडोंगरी

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NAGAR PARISHAD GHODADONGARI (M.P.) (M.P)
AS ON 31.03.2024

Schedule B-8 : Deposits Works

Accounting Code 3410000

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



सहायक लेखा अधिकारी
नगर परिषद घोडाडोंगरी

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जि. बैतुल (म.प्र.)

NAGAR PARISHAD GHODADONGARI (M.P.) (M.P)
AS ON 31.03.2024

Accounting Code 3500000

Schedule B-9: Other Liabilities

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3501000	Creditors	-	85,64,993.62
3501100	Employee Liabilities	8,40,729.00	7,33,148.00
3501200	Interest Accrued but not Due	-	-
3502000	Recoveries Payable	3,27,840.00	3,27,840.00
3503000	Government Dues Payable	-	-
3504000	Refund Payable	-	-
3504100	Advance Collection of Revenues	-	-
3508000	others	-	-
	Total Other Liabilities	11,68,569.00	96,25,981.62



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नगर परिषद घोडाडोंगरी

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जि. बैतुल (म. प्र.)

NAGAR PARISHAD GHODADONGARI (M.P.) (M.P)
AS ON 31.03.2024

Schedule B-10: Provisions

Accounting Code 3600000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3601000	Provisions for Expenses	3,07,434.00	4,27,732.00
3602000	Provisions for Interest	-	-
3603000	Provisions for Other Assets	-	-
	Total Provisions	3,07,434.00	4,27,732.00



सहायक लेखा अधिकारी
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NAGAR PARISHAD GHODADONGARI (M.P.) (M.P)
AS ON 31.03.2024

Schedule B-11 : Fixed Assets

Accounting Code

Account Code	Particulars	Gross Block				Accumulated Depreciation			Net Block	
		Opening Balance	Additions during the period	Deductions during the year	Cost at the end of the year	Opening Balance	Additions during the period	Total Dep. at the end of the year	At the end of current year	At the end of Previous year
1	2	3	4	5	6	7	8	10	11	
4101000	Land	-	-	-	-	-	-	-	-	-
4102000	Building	57.00	-	-	57.00	-	-	-	-	57.00
4108000	Roads and Bridges	49,63,385.00	48,22,375.00	-	97,85,760.00	8,50,590.00	12,76,452.86	21,27,042.86	76,58,717.14	-
4109100	Sewerage and Drainage	28,13,984.00	-	-	28,13,984.00	1,87,600.00	1,75,092.27	3,62,692.27	24,51,291.73	-
4109200	Water Ways	7.00	2,12,992.00	-	2,12,999.00	-	5,324.98	5,324.98	2,07,674.02	-
4109300	Public Lightings	3,63,354.00	9,64,150.00	-	13,27,504.00	36,340.00	1,29,116.40	1,65,456.40	11,62,047.60	-
4109400	SWM	-	-	-	-	-	-	-	-	-
4109500	Plant & Machinery	23,00,153.00	1,06,756.00	-	24,06,409.00	2,30,020.00	2,17,638.90	4,47,658.90	19,58,750.10	-
4109600	Vehicles	65,40,942.00	-	-	65,40,942.00	13,08,180.00	5,23,276.20	18,31,456.20	47,09,485.80	-
4109700	Office & Other Equipment	1,02,616.00	1,70,860.00	-	2,73,476.00	15,390.00	25,808.60	41,198.60	2,32,277.40	-
4109800	Furniture, Fixtures, Fittings and Equipment	1,34,571.00	1,62,464.00	-	2,97,035.00	17,941.00	16,948.70	34,889.70	2,62,145.30	-
41099	Other Assets	-	1,87,428.00	-	1,87,428.00	-	18,742.80	18,742.80	1,68,685.20	-
	Total	1,72,19,069.00	66,26,525.00	-	2,38,45,594.00	26,46,061.00	23,88,401.71	50,34,462.71	1,88,11,131.29	-
4120000	Capital WIP	58,65,801.00	96,40,525.00	1,33,87,368.62	21,18,957.38	-	-	-	21,18,957.38	-

सहायक लेखा अधिकारी
नगर परिषद घोडाडोंगरी



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NAGAR PARISHAD GHODADONGARI (M.P.) (M.P)

AS ON 31.03,2024

Schedule B-12 : Investments- General Funds

Accounting Code 4200000

Account Code	Particulars	With whom invested	Face Value (Rs.)	Current Year Cost (Rs.)	Previous Year Cost (Rs.)
	- Central Govt. Securities		-	-	
	- State Govt. Securities		-	-	
	- Debentures and Bonds		-	-	
	- Preference Shares		-	-	
	- Equity Shares		-	-	
	- Units of Mutual Funds		-	-	
	- Other Investments (Fixed Deposits)		-	-	
	Total Investments General Fund		-	-	-



सहायक लेखा अधिकारी
नगर परिषद घोडाडोंगरी

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NAGAR PARISHAD GHODADONGARI (M.P.) (M.P)
AS ON 31.03.2024

Schedule B-13 : Investments- Other Funds

Accounting Code 42100000

Account Code	Particulars	With whom invested	Face value (Rs.)	Current Year Carrying Cost (Rs.)	Previous Year Carrying Cost (Rs.)
	- Central Govt. Securities		-	-	
	- State Govt. Securities		-	-	
	- Debentures and Bonds		-	-	
	- Preference Shares		-	-	
	- Equity Shares		-	-	
	- Units of Mutual Funds		-	-	
	- Other Investments		-	-	
	-Fixed Deposit	Banks	-	-	
	Total Investments - Other Funds		-	-	



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NAGAR PARISHAD GHODADONGARI (M.P.) (M.P)
AS ON 31.03.2024

Schedule B-14: Stock in Hand (Inventories)

Accounting Code 4300000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4301000	Stores Loose	-	2,52,390.00
4302000	Loose Tools	-	-
4308000	Others	-	-
	Total Stock in hand	-	2,52,390.00



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NAGAR PARISHAD GHODADONGARI (M.P.) (M.P)
AS ON 31.03.2024

Accounting Code 43100000

Schedule B-15 : Sundry Debtors(Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
43110	Receivables for Property Taxes	6,73,145.00	-	6,73,145.00	6,43,305.00
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	6,73,145.00	-	6,73,145.00	6,43,305.00
	Net Receivables for Property Taxes	6,73,145.00	-	6,73,145.00	6,43,305.00
43110	Receivables for Other Taxes	16,73,220.00	-	16,73,220.00	15,32,079.00
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	16,73,220.00	-	16,73,220.00	15,32,079.00
	Net Receivables for Other Taxes	16,73,220.00	-	16,73,220.00	15,32,079.00
	Receivables for Fees & User Charges	4,41,786.00	-	4,41,786.00	3,66,361.00
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	4,41,786.00	-	4,41,786.00	3,66,361.00
	Net Receivables for Fees & User Charges	4,41,786.00	-	4,41,786.00	3,66,361.00
43111	Total Receivable Form Other Sources	1,59,666.00	-	1,59,666.00	88,068.00
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	1,59,666.00	-	1,59,666.00	88,068.00
	Net Receivable Form Other Sources	1,59,666.00	-	1,59,666.00	88,068.00
43150	Receivable from Government	-	-	-	-
4315001000	Grants-Receivable	-	-	-	-
		-	-	-	-
		-	-	-	-
	Total Sundry Debtors (Receivables)	29,47,817.00	-	29,47,817.00	26,29,813.00

सहायक लेखा अधिकारी
नगर परिषद घोडाडोंगरी



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NAGAR PARISHAD GHODADONGARI (M.P.) (M.P)
AS ON 31.03.2024

Schedule B-16: Prepaid Expenses

Accounting Code 4400000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4401000	Establishment	-	-
4402000	Administrative	29,319.24	7,873.00
4403000	Operations & Maintenance	-	-
	Total prepaid Expenses	29,319.24	7,873.00



सहायक लेखा अधिकारी
नगर परिषद घोडाडोंगरी

मुख्य नगरपालिका अधिकारी
नगर परिषद घोडाडोंगरी
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NAGAR PARISHAD GHODADONGARI (M.P.) (M.P.)
AS ON 31.03.2024

Schedule B-17: Cash and Bank Balances

Accounting Code 4500000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4501000	Cash Balance	5,20,90,197.50	
4502000	Balance with Bank-Municipal Funds		4,65,42,973.77
4502100	Nationalised Banks		
4502200	Other Schedule Banks		
4502300	Scheduled Co-operative Banks		
4502400	Post Office		
	Sub Total	5,20,90,197.50	
4504000	Balance with Bank-Special Funds		4,65,42,973.77
4504101	Nationalised Banks		
4504200	Other Schedule Banks		
4504300	Scheduled Co-operative Banks		
4504400	Post Office		
	Sub Total		
4506000	Balance with Bank-Grant Funds		
4506100	Nationalised Banks		
4506200	Other Schedule Banks		
4506300	Scheduled Co-operative Banks		
4506400	Post Office		
	Sub Total		
	Total Cash & Bank Balances	5,20,90,197.50	4,65,42,973.77

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सहायक लेखा अधिकारी
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NAGAR PARISHAD GHODADONGARI (M.P.) (M.P)

AS ON 31.03.2024

Schedule B-18 : Loans, advances, and deposits

Accounting Code 4600000

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the Current year (Rs.)	Interest	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
4601000	- Loans and advances to employees	12,500.00	-	-	-	12,500.00
4602000	Employee Provident Fund Loans	-	-	-	-	-
4603000	- Loans to others	-	-	-	-	-
4604000	- Advance to Suppliers and Contractors	-	-	-	-	-
4605000	Advance to Others	-	-	-	-	-
4606000	- Deposit with External Agencies	-	-	-	-	-
4608000	-Other Current Assets	-	-	-	-	12,500.00
	Sub -Total	12,500.00	-	-	-	-
	Less: Accumulated Provisions against	-	-	-	-	-
	Loans, Advances and Deposits	-	-	-	-	-
	[Schedule B-18 (a)]	-	-	-	-	-
	Total Loans, advances, and deposits	12,500.00	-	-	-	12,500.00



सहायक लेखा अधिकारी
नगर परिषद घोडाडोंगरी

मुख्य नगरपालिका अधिकारी
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NAGAR PARISHAD GHODADONGARI (M.P.) (M.P)
AS ON 31.03.2024

Accounting Code 4700000

Schedule B-19: Other Assets

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4701000	Deposit Works	-	-
4703000	Other asset control accounts	-	-
	Total Other Assets	-	-



सहायक लेखा अधिकारी
नगर परिषद घोडाडोंगरी


मुख्य नगरपालिका अधिकारी
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NAGAR PARISHAD GHODADONGARI (M.P.) (M.P)
AS ON 31.03.2024

Schedule B-20: Miscellaneous Expenditure

Accounting Code 4800000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4801000	Deferred Loan Issue Expenses	-	-
4802000	Discount on Issue of Loans	-	-
	Deferred Revenue Expenses	-	-
4803000	Others	-	-
	Total Miscellaneous Expenditure	-	-



सहायक लेखा अधिकारी
नगर परिषद घोडाडोंगरी

मुख्य नगरपालिका अधिकारी
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NAGAR PARISHAD GHODADONGARI (M.P.)
INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1.04.2023 to 31.03.2024

TABLE - 1

	ITEM/ HEAD OF ACCOUNT	Schedule No.	Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
A	INCOME	IE-1	5,87,405.00	
	Tax Revenue	IE-2	1,34,64,675.00	5,48,409.00
	Assigned Revenues & Compensation	IE-3	1,78,453.00	1,30,79,104.00
	Rental Income From Municipal Properties	IE-4	9,49,298.00	20,000.00
	Fees & User Charges	IE-5	1,84,000.00	10,52,347.00
	Sale & Hire Charges	IE-6	1,13,70,421.71	
	Revenue Grants, Contributions & Subsidies	IE-7	-	61,37,291.00
	Income From investments	IE-8	5,38,822.87	7,50,961.00
	Interest Eamed	IE-9	4,10,778.90	
	Other Income			
	TOTAL -INCOME		2,76,83,854.48	2,15,88,112.00
B	EXPENDITURE			
	Establishment Expenses	IE-10	94,49,418.00	86,45,137.00
	Administrative Expenses	IE-11	16,77,990.76	27,47,292.00
	Operations & Maintenance	IE-12	44,43,394.00	77,78,470.00
	Interest & Finance Expenses	IE-13	2,426.04	2,815.00
	Programme Expenses	IE-14	2,72,470.00	81,740.00
	Revenue Grants, Contributions & Subsidies	IE-15	-	
	Provisions & Write Off	IE-16	-	
	Miscellaneous Expenses	IE-17	-	
	Depreciation the year	B-11	23,88,401.71	18,31,211.00
	TOTAL - EXPENDITURE		1,82,34,100.51	2,10,86,671.00
C	Gross Surplus / (deficit) of income over expenditure before prior period items (A-B)			
D	Add/Less : Prior Period Items (Net)		94,49,753.97	5,01,441.18
E	Gross Surplus / (deficit) of income over expenditure after prior period items (C-D)	IE-18	-	
F	Less : Transfer to Reserve Funds		94,49,753.97	5,01,441.18
G	Net Balance being surplus / deficit carried over to Municipal Fund (E-F)		23,62,435.00	
			70,87,318.97	5,01,441.18



सहायक लेखा अधिकारी
नगर परिषद घोडादोंगरी

मुख्य नगरपालिका आवकारी

NAGAR PARISHAD GHODADONGARI (M.P.) (M.P)
SUB SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT

TABLE :1

Schedule IE-1 : Tax Revenue				
Account Code	Particulars		Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
1100100	Property Tax		3,92,556.00	4,13,585.00
1100200	Water Tax		1,94,849.00	1,34,824.00
1100300	Sewerage Tax			
1100400	Conservancy Tax			
1100500	Lighting Tax			
1100600	Education Tax			
1100700	Vehicle Tax			
1100800	Tax on Animals			
1100900	Electricity Tax			
1101000	Professional Tax			
1101100	Advertisement Tax			
1101200	Pilgrimage Tax			
1101300	Export Tax			
1105100	Octroi & Toll			
1108000	Other Taxes		5,87,405.00	5,48,409.00
	Sub-Total		-	-
1109000	Less : Tax Remissions and Refund (Schedule IE-1(a))		5,87,405.00	5,48,409.00
	Sub-Total		5,87,405.00	5,48,409.00
	Total Tax Revenue			
Schedule IE-1 (a) : Tax Revenue				
Account Code	Particulars		Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
1109001	Property Tax		-	-
1109011	Others		-	-
	Total Tax Revenue		-	-
Schedule IE-2 : Assigned Revenues & Compensation				
Account Code	Particulars		Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
1201000	Taxes and Duties collected by others		6,70,681.00	
1202000	Compensation in lieu of Taxes/ duties		1,27,93,994.00	1,30,79,104.00
1203000	Compensation in lieu of Concessions		1,34,64,675.00	1,30,79,104.00
	Total assigned revenues & Compensation			
Schedule IE-3 : Rental Income from Municipal Properties				
Account Code	Particulars		Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
1301000	Rent from civic Amenities		71,598.00	20,000.00
1302000	Rent From Office Buildings			
1303000	Rent From Guest House			
1304000	Lease Rent		1,06,855.00	
1308000	Other Rents		1,78,453.00	20,000.00
	Sub-Total		-	-
1309000	Less : Rent Remissions and Refund		1,78,453.00	20,000.00
	Sub-Total		1,78,453.00	20,000.00
	Total Rental Income From Municipal Properties			

सहायक लेखा अधिकारी
नगर पंचायत घोडाडोंगरी



मुख्य नगरपालिका अधिकारी
नगर पंचायत घोडाडोंगरी
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Schedule IE-4 : Fees & User Charges-Income head-wise

Account Code	Particulars		Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
1401000	Empanelment & Registration Charges			
1401100	Licensing Fees			
1401200	Fees for Grant Permit			
1401300	Fees for Certificate or Extract			
1401400	Development Charges			
1401500	Regularisation fees			
1402000	Penalties and Fines		1,19,725.00	
1404000	Other Fees		8,29,573.00	
1405000	User Charges			
1406000	Entry Fees			
1407000	Service/ Administrative Charges			
1408000	Other Charges			
	Sub-Total		9,49,298.00	10,52,347.38
1409000	Less : Rent Remissions and Refund		-	
	Sub-Total		9,49,298.00	10,52,347.38
	Total Income from Fees & User Charges		9,49,298.00	10,52,347.38

Schedule IE-5 : Sale & Hire Charges

Account Code	Particulars		Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
1501000	Sale of Products			
1501100	Sale of Forms & Publications			
1501200	Sale of stores & scrap		1,84,000.00	
1503000	Sale of others		-	
1504000	Hire Charges for Vehicles		-	
1504100	Hire Charges for Equipments		-	
	Total Income from sale & hire charges- income head wise		1,84,000.00	

Schedule IE-6 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars		Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
1601001	Grant State Govt.			
1601021	Grant From Other Org.		49,24,867.00	17,22,432.00
1601011	Grant From Central Govt.		-	
1601091	Grant Revenue - Depreciation on Grant Assets		40,57,153.00	25,83,648.00
			23,88,401.71	18,31,211.00
	Total Revenue Grants ,Contributions & Subsidies		1,13,70,421.71	61,37,291.00

Schedule IE-7 : Income from Investments-General Fund

Account Code	Particulars		Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
1701000	Interest on FDRs			
1702000	Dividend			7,50,961.00
1703000	Income from projects taken up on commercial basis		-	
1704000	Profit on sale of Investments		-	
1708000	others		-	
	Total Income from Investments		-	7,50,961.00

सहायक लेखा अधिकारी

Schedule IE-8 : Interest Earned

Account Code	Particulars		Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
1711000	Interest From Bank Accounts		5,38,822.87	-
1712000	Interest on Loans and advances to Employees		-	-
1713000	Interest on Loans to others		-	-
1718000	other Interest		-	-
	Total Interest Earned		5,38,822.87	-

Schedule IE-9 : Other Income

Account Code	Particulars		Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
1801000	Deposits Forfeited		-	-
1801100	Lapsed Deposits		-	-
1801200	Depreciation of Fixed Assets from Special fund		-	-
1802000	Insurance Claim Recovery		-	-
1803000	Profit On Disposal of Fixed Asset		-	-
1804000	Recovery from Employees		-	-
1805000	Unclaimed Refund / Liabilities		-	-
1806000	Excess Provisions Written Back/Rectification/Suspense		4,10,778.90	-
1808000	Miscellaneous Income		-	-
	Total other Income		4,10,778.90	-

Schedule IE-10 : Establishment Expenses

Account Code	Particulars		Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
2101000	Salaries, Wages and Bonus		94,49,418.00	84,78,490.00
2102000	Benefits and Allowances		-	1,66,647.00
2103000	Pension		-	-
2104000	Other Terminal & Retirement Benefits		-	-
	Total Establishment Expenses		94,49,418.00	86,45,137.00

Schedule IE-11 : Administrative Expenses

Account Code	Particulars		Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
2201000	Rent, Rates and Taxes		-	-
2201100	Electricity Charges		45,940.00	-
2201100	Office Maintenance		14,035.00	24,775.00
2201200	Communication Expenses		28,610.00	-
2202000	Books & Periodicals		2,21,567.00	4,84,151.00
2202100	Printing & Stationary		4,76,920.00	1,11,120.00
2203000	Travelling & Conveyance		80,980.76	94,477.00
2204000	Insurance		-	-
2205000	Audit Fees		-	-
2205100	Legal Expenses		2,08,847.00	3,18,560.00
2205200	Professional and other Fees		1,72,203.00	12,68,489.00
2206000	Advertisement and Publicity		-	-
2206100	Membership & subscriptions		4,28,888.00	4,45,726.00
2208000	Other Administrative Expenses		-	-
	Total Administrative Expenses		16,77,990.76	27,47,298.00

अध्यक्ष लेखा अधिकारी
जिला प्रशासन, जिला बेटूल (म.प्र.)



मुख्य नगरपालिका अधिकारी
नगर परिषद जोड़ाडोंगरी
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Schedule IE-12 : Operations & Maintenance

Account Code	Particulars	Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
2301000	Power & Fuel	17,88,069.00	27,81,710.00
2302000	Bulk Purchase	-	-
2303000	Consumption of Stores	3,57,234.00	18,08,000.00
2304000	Hire Charges	6,56,845.00	26,85,563.00
2305000	Repairs & Maintenance - Infrastructure Assets	3,83,973.00	-
2305100	Repairs & Maintenance - Civic Amenities	-	-
2305200	Repairs & Maintenance - Building	21,844.00	-
2305300	Repairs & Maintenance - Vehicles	-	4,81,237.00
2305400	Repairs & Maintenance - Furniture	-	-
2305500	Repairs & Maintenance - Office Equipments	-	21,960.00
2305600	Repairs & Maintenance - Electrical Appliances	-	-
2305700	Repairs & Maintenance - Plant & Machinery	6,35,338.00	-
2305900	Repairs & Maintenance - Others	6,00,091.00	-
2308000	Other Operating & Maintenance Expenses	-	-
	Total Operations & Maintenance	44,43,394.00	77,78,470.00

Schedule IE-13 : Interest & Finance Charges

Account Code	Particulars	Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
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	-	-
2406000	Other Interest	-	-
2407000	Bank Charges	2,426.04	2,815.20
2408000	Other Finance Charges	-	-
	Total Interest & Finance Charges	2,426.04	2,815.20

Schedule IE-14 : Programme Expenses

Account Code	Particulars	Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
2501000	Election Expenses	-	-
2502000	Own Programmes	2,72,470.00	81,740.00
2503000	Share in Programs of others	-	-
	Total Programme Expenses	2,72,470.00	81,740.00

Schedule IE-15 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars	Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
2601000	Grants	-	-
2602000	Contributions [specify details]	-	-
2603000	Subsidies [specify details]	-	-
	Total Revenue Grants, Contributions & Subsidies	-	-

सहायक लेखा अधिकारी
नगर परिषद घोडाडोंगरी



मुख्य नगरपालिका अधिकारी
नगर परिषद घोडाडोंगरी
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Schedule IE-16 : Provisions & Write off				
Account Code	Particulars		Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
2701000	Provisions for doubtful receivables		-	-
2702000	Provision for other assets		-	-
2703000	Revenues written off		-	-
2704000	Assets Written off		-	-
2705000	Miscellaneous Expenses Written Off		-	-
	Total Provisions & Write off		-	-

Schedule IE-17 : Miscellaneous Expenses				
Account Code	Particulars		Current Year (23-24) (Rs.)	Previous Year (22-23) (Rs.)
2711000	Loss on disposal of Assets		-	-
2712000	Interest & Penalty On Tax		-	-
2718000	Other Miscellaneous Expenses		-	-
	Total Miscellaneous Expenses		-	-

Schedule IE-18 : Prior Period Items (Net)				
1850000	Income		-	-
1851001	Taxes		-	-
1852001	Other- Revenues		-	-
1853001	Recovery of revenues written off		-	-
1854001	Other Income		-	-
	Sub Total Income (a)		-	-
2850000	Expenses		-	-
2855001	Refund of Taxes		-	-
2856001	Refund of other Revenues		-	-
2858080	other Expenses		-	-
	Sub Total Income (b)		-	-
	Total Prior Period (Net) (a-b)		-	-

सहायक लेखा अधिकारी
नगर परिषद घोडाडोंगरी



मुख्या नगरपालिका अधिकारी
नगर परिषद घोडाडोंगरी
जि. बेतूल (म. प्र.)

NAGAR PARISHAD GHODADONGARI (M.P.)
RECEIPT AND PAYMENT ACCOUNT
 (FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024)

HEAD OF ACCOUNT			HEAD OF ACCOUNT		
Schedules	Current Year		Schedules	Current Year	(AMOUNT IN RUPEES)
Opening Balances					
Cash Balances (Including Imprest)					
Balances with Banks		4,65,42,973.77			
OPERATING RECEIPTS			OPERATING PAYMENTS		
Tax Revenue	RP - 1	3,40,999.00	Establishment Expenses	RP - 10	87,76,310.00
Assigned Revenues And Compensation	RP - 2	1,34,64,675.00	Administrative Expenses	RP - 11	9,81,657.00
Rental Income From Municipal Properties	RP - 3	1,06,855.00	Operations And Maintenance	RP - 12	16,03,324.00
Fees And User Charges	RP - 4	9,49,298.00	Interest And Finance Charges	RP - 13	2,426.04
Sales And Hire Charges	RP - 5	1,84,000.00	Programme Expenses	RP - 14	1,13,020.00
Revenue Grants, Contribution And Subsid	RP - 6	-	Revenue, Grant & Contributions	RP - 15	-
Income From Investments	RP - 7	-	Purchase of Stores	RP - 16	-
Interest Earned	RP - 8	5,38,822.87	Other Misc Expenses	RP - 17	-
Other Income	RP - 9	4,10,778.90			
NON-OPERATING RECEIPTS			NON-OPERATING PAYMENTS		
Municipal Fund			Municipal Fund		
Loans Received Net	RP - 18		Other Payables - Sundry Creditors	RP - 24	1,51,33,142.00
Deposits Received	RP - 19		Reserve Funds	RP - 25	
Grant and Contribution for Specific Purpos	RP - 20	1,66,23,942.00	Acquisition / Purchase of Fixed Assets	RP - 26	
Earmarked Funds	RP - 21		Deposits Received	RP - 19	
Realisation of Investment- General Fund			Grant and Contribution for Specific Purpo	RP - 27	
Realisation of Investment- Special Fund			Repayment of Loans	RP - 18	
Deposit Works Net			Current Asset	RP - 29	
Other Payables			Loans Received Net		
Realisation of Sundry Debtors	RP - 23		Loans and Advances to Contractors (Net	RP - 28	
Reserve Funds			Investment	RP - 22	
Recovery of loan Net	RP - 29		Deposit Works Net		
Closing Bank credit balance			Prepaid Expenses		
			Recoveries Payable		90,325.00
			Other Payments - Provisions		3,71,943.00
			Closing Cash balance		
			Closing Bank balance (net)		5,20,90,197.50
TOTAL		7,91,62,344.54	TOTAL		7,91,62,344.54

सहायक लेखा अधिकारी
 नगर परिषद घोडाडोंगरी



मुख्य लेखाधिकारी
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NAGAR PARISHAD GHODADONGARI (M.P.)
STATEMENT OF CASHFLOW
(As On 31 March 2024)

Particulars	Previous Year (Rs.) 2022-23		Current Year (Rs.) 2023-24	
Cash Flows from Operating Activities				
Surplus Over Expenditure	5,06,571.18	5,06,571.18	70,87,318.97	70,87,318.97
Adjustments For				
Depreciation	18,26,081.00	18,26,081.00	23,88,401.71	23,90,827.75
Interest And Finance Expenses	-	-	2,426.04	-
Adjustments For				
On Disposal Of Assets	-	-	-	-
By Adjustments Made To Municipal Funds	-	-	-	-
Investment Income	-	-	66,26,525.00	-
Transfer To Reserves	-	-	5,38,822.87	-
Interest Income Received	94,50,161.00	94,50,161.00	-	71,65,347.87
Adjusted Income Over Expenditure Before Effecting Changes				
Current Assets And Current Liabilities And Extraordinary		(71,17,508.82)		23,12,798.85
Changes In Current Assets And Current Liabilities				
Decrease In Sundry Debtors	1,88,948.00	-	(3,18,004.00)	-
Decrease In Stock In Hand	1,33,420.00	-	2,52,390.00	-
Decrease In Prepaid Expenses	398.00	-	(21,446.24)	-
Decrease In Other Current Assets	4,000.00	-	-	-
Increase In Deposits Received	(6,84,050.00)	-	-	-
Increase In Deposits Work	-	-	(52,06,885.55)	-
Increase In Other Current Liabilities	35,74,955.00	-	(1,20,298.00)	-
Increase In Provisions	1,28,400.00	33,46,071.00	-	(54,14,243.79)
Ordinary items (please specify)	-	-	-	-
Cash Generated from / (Used in) Operating Activities [A]		(37,71,437.82)		(31,01,444.94)
Cash Flows from Investing Activities				
Acquisition Of Fixed Assets And Cwip	1,11,19,795.00	-	1,62,67,050.00	-
Decrease In Special Funds/ Grants	92,52,936.00	-	(10,15,397.00)	-
Decrease In Earmarked Funds	1,00,00,000.00	-	(66,00,558.29)	-
Decrease In Reserve ' Grant Against Fixed Asset'	(1,06,62,851.00)	1,97,09,880.00	-	86,51,094.71
Acquisition Of Investments	-	-	-	-
Proceeds From Disposal Of Assets	-	-	-	-
Proceeds From Disposal Of Investments	-	-	-	-
Investment Income Received	-	-	-	-
Interest Income Received	-	-	-	-
Cash generated from/(used in) investing activities [B]		1,97,09,880.00		86,51,094.71
Cash flows from Financing Activities				
Receipts From Banks/Others Received	-	-	-	-
Interest & Finance Expenses	-	-	(2,426.04)	(2,426.04)
Cash Generated From/(Used In) Financing Activities [C]		-		(2,426.04)
Increase /(Decrease) In Cash And Cash Equivalents (B+C)		1,59,38,442.18		55,47,223.73
Cash And Cash Equivalent At Beginning Of The Period		3,72,89,218.59		4,65,42,973.77
Cash and cash equivalent at end of the period		4,65,42,973.77		5,20,90,197.50
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:				
Cash balances	-	-	-	-
Bank balances	4,65,42,973.77	4,65,42,973.77	5,20,90,197.50	5,20,90,197.50
Total Of The Breakup Of Cash And Cash Equivalents				

सहायक लेखा अधिकारी
नगर परिषद घोडाडोंगरी



मुख्य नगरपालिका अधिकारी
नगर परिषद घोडाडोंगरी
जि. बैतुल (म. प्र.)

Abstract Sheet for reporting on Audit for Financial Year 2023-24
Name of ULB: Nagar Parishad Ghodadongri

s.no.	Parameters	Description			Observation in Brief	Suggestions
1	Audit of Revenue					
1	Revenue Tax	Receipts	6	7	We observed growth in recovery in comparison to last year Need to improve collection efforts of Previous Years dues	ULB should impose strict penalties and legal action to improve past dues collections
		Year 2022-23	Year 2023-24	% of Growth		
1	Property Tax /Samekit Kar	4.13	3.92	(5.36)		
	Sub Total	4.13	3.92			
	Non Tax Revenue					
1	Rent	0.20	1.07	81.31		
2	Water Tax	1.34	1.94	30.93		
	Sub Total	1.54	3.01			
	Grand Total	5.67	6.93			

(Signature)

सहायक लेखा अधिकारी
नगर परिषद घोडाडोंगरी



(Signature)
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नगर परिषद घोडाडोंगरी
जि. बैदुल (म.प्र.)

Abstract Sheet for reporting on Audit for Financial Year 2023-24

Name of ULB: Nagar Parishad Ghodadongri

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
2	Audit of Expenditure	We have performed test check of Payment Vouchers entered in the Main Cash Book and Grant Register.	Observation were listed in breif in point number-2 of Annexure-A of Audit Report is attached	System (E Nagar Palika Software) generated payments from financial reports should be matched with Manual Cash Book and All the grants Received Registered in a proper manner as per the record match with Department and expenses properly categorize As per the Expenses instruction given by the letter from the Department. Any other use of the grant is a clear violation of the Rules and Regulations of the Act.
3	Audit of Book Keeping	We checked all the Books of Accounts prepared by the ULB (Main Cash Book, Cashier Cash Book, Grant Register etc)	Observation were listed in breif in point number-3 of Annexure-A of Audit Report is attached	Require books of Accounts As Per MPAM Rules and format ULB should maintain manually and update time to time. (like fixed assets register and Loan Register , Investment register, Revenue Register, SD Register & Contractor-Supplier Register)
4	Audit of FDR	we have checked FDR Register and found that although ULB is maintaining fixed Deposit register but it is not updated:	We have found ULB Does not have any FDR balance in books for a period.	ULB should maintain Investment register and update on time to time basis
5	Audit of Tenders/Bids	i) We have test checked the tender/bid files and found that the process have been properly followed and was as per the rules.	Observation were listed in breif in point number-7 of Audit Report is attached	Procedure for Tender opening and performance Review should be carefully monitored and complied.
6	Audit of Grants & Loans	We have checked and verified the Grants received from Central and State Government.	Observation were listed in breif in point number-8 of Audit Report is attached	Grant register should be update and balance regularly with it's utlization certificate. PMAY Grant, NULM and SBM Grant Transferred into PFMS Account and other grants should be maintain component wise in Grant register As per instruction given by directorate.
7	Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another	We observed ULB is mainatining All Banks in main cash Book.	Observations releted to diversion of fund has been pointed out in point number-8 of Audit Report is attached	ULB have to maintain Grant Revenue & Capital expenditure basis and Grant /Scheme Register Should maintain seprety.

सहायक लेखा अधिकारी
नगर परिषद घोडाडोंगरी

मुख्य नगरपालिका अधिकारी
नगर परिषद घोडाडोंगरी
जि. बैतुल (म. प्र.)



Abstract Sheet for reporting on Audit for Financial Year 2023-24
Name of ULB: Nagar Parishad Ghodadongri

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
8	Any Other a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.	12.34%	We Observed that Revenue expenditure is majorly done from grants and revenue income from own resources is very low	We suggest that ULB should take strict action to recover the tax by issuing notice to the public and increase the staff and make the staff more efficient
9	b) Percentage of capital expenditure with respect to Total Expenditure	47.15%	We observed that the major source of capital expenditure is grants due to low recovery of taxes from public.	



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सहायक लेखा अधिकारी
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K. S. K.
मुख्य नगरपालिका अधिकारी
नगर परिषद घोडाडोंगरी
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