Audit Report

For the financial Year 2023-24

Nagar Palika Parishad Gohad

लेखापाल
नगर पालिका परिषद गोहद

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद गोहद
जिला–भिण्ड (म.प्र.)

To,

The Chief Municipal Officer,

Gohad Municipal Council

Audit Report

PURPOSE OF AUDIT

A **audit** is conducted to provide an opinion whether "financial statements" (the information being verified) are stated in accordance with specified criteria. Normally, the criteria are Indian accounting standards, although auditors may conduct audits of financial statements prepared using the cash basis or some other basis of accounting appropriate for the organization. In providing an opinion whether financial statements are fairly stated in accordance with accounting standards, the auditor gathers evidence to determine whether the statements contain material errors or other misstatements.

The audit opinion is intended to provide reasonable assurance, but not absolute assurance, that the financial statements are presented fairly, in all material respects, and/or give a true and fair view in accordance with the financial reporting framework. The purpose of an audit is to provide an objective independent examination of the financial statements, which increases the value and credibility of the financial statements produced by management, thus increase user confidence in the financial statement, reduce investor risk and consequently reduce the cost of capital of the preparer of the financial statements.

SCOPE OF AUDIT

1. ***Audit of Revenue***

Task	Particulars
Scope Given	The auditor is responsible for all revenue receipts from the counter files.
Observation	All Revenue Receipts has been audited on random basis and bifurcated head wise but there should be proper head of amount received as audit

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FRN 017949C
Gwalior

	objection.
Scope Given	He is also responsible to check the revenue receipts is duly deposited in respective bank account
Observation	The Revenue Receipts are duly deposited in respective bank accounts on same day except holidays and Bank Circumstances like server Problems and others etc.
Scope Given	Percentage of revenue collection increase in various heads in property tax, compared to previous year shall be part of report
Observation	Annexure of Percentage of revenue collection increase in various heads in property tax, compared to previous year is given in Abstract Sheet .
Scope Given	Delay beyond 2 working days shall be immediately brought to the notice of commissioner/CMO
Observation	No Such Delay found except bank holidays and closing of bank.
Scope Given	The entries in cash book shall be verified
Observation	Entries in cash book have been verified on random basis and also counter check from cashier book.
Scope Given	The auditor shall specifically mention in the report, the revenue recovery against the quarterly and monthly targets. Any lapses in revenue recovery shall be part of the report
Observation	There is no procedure of issuing quarterly and monthly targets. The targets are annually decided as per last year demand not as per Actual collection or as per Property Located or connections given in Council Limits. The Property and Connections survey and bifurcation into commercial and domestic required so the collection of property Tax and user charges will be increased.
Scope Given	The auditor shall verify the interest income from FDR's and verify that interest income is duly and timely accounted for in cash book
Observation	FDR's Interest income is duly checked and not accounted in cash book timely. Only Bank Interest from Some Saving Accounts is accounted in Cash Book.
Scope Given	The cases where, the investments are made on lesser interest rates shall be brought to the notice of the commissioner/CMO
Observation	There is no Procedure of Calling Rate of Interest from Different Banks and same brought to the notice of the CMO.

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2. ***Audit of Expenditure***

Task	Particulars
Scope Given	The auditor is responsible for audit of expenditure under all the schemes
Observation	Expenditure is checked on random basis along with grants and scheme expenditure.
Scope Given	He is also responsible for checking the entries in cash book and verifying them from relevant vouchers
Observation	Entries of Expenditure are verified from Cash Book and Vouchers and Bank Statement on random Basis.
Scope Given	He should also check monthly balances of the cash book and guide the accountant to rectify errors, if any
Observation	Monthly Balances of Cash Book have been Checked and errors regarding totals have been rectified during Audit.
Scope Given	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 any commissioner/CMO
Observation	There is Separate Bank Accounts for each Scheme but there is no separate accounting for particular scheme. Moreover no utilization certificate is issued for particular Scheme and the same is brought to the notice to CMO.
Scope Given	He shall also verify that the expenditure is accordance with the guidelines, directives acts and rules issued by government of India/ State Government.
Observation	Yes, the Expenditure is in accordance with the guidelines, directives acts and rules issued by Governments and same has been verified from the letter issued.
Scope Given	During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative and financial limits of the sanctioning authority
Observation	Yes, All the expenditures have been supported by financial and administrative and financial limits of the sanctioning authority and

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	financial propriety also checked during Audit.
Scope Given	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 compliances of audit paras shall be brought to the notice of commissioner/CMO
Observation	No, Such Cases Found during the Audit.
Scope Given	The auditor shall be responsible for verification of scheme project wise Utilization Certificates (UCs). UC's shall be tallied with the income & expenditure records and creation of Fixed Asset
Observation	No Utilization Certificates of Scheme Project Wise issued by Ulb. Hence it is not possible to verify the same.
Scope Given	The Auditor shall verify that all the temporary advances have been fully recovered
Observation	Temporary Advances like Festival, Grains, Vehicles, Against GPF etc. are provided by Ulb to their employees and the same has been deducted by the Ulb from their Salary in Consecutive next 10 or Less Months.

3. ***Audit of Book Keeping***

Task	Particulars
Scope Given	The auditor is responsible for audit of all the books of accounts as well as stores
Observation	The Audit of all books as well as store has been checked and the same maintained by ULB Except some Books like separate Scheme Books, Subsidiary books, Fixed Deposit Register, Loan Issued and Taken Registers etc..
Scope Given	He shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to Urban Local Bodies. Any discrepancies shall be brought to the notice of commissioner/CMO
Observation	Books of Accounts and Stores are Maintained by ULB in general way. Accounting Rules applicable to Urban Local Bodies are governed by MPMAM and the books maintained by ULB are not as per MPMAM and the same has been brought to the notice of CMO.
Scope Given	The auditor shall verify advance register and see that all the advances

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	are timely recovered according to the conditions of advances. All the cases of non recovery shall be specifically mentioned in audit report
Observation	Advances are deducted from the Salaries of the employees and recovered every month.
Scope Given	The auditor shall verify that all the temporary advances have been fully recovered.
Observation	All the Temporary Advances have been fully recovered through as a deduction from salary every Month.
Scope Given	Bank reconciliation statement (BRS) shall be verified from the records of ULB and bank concerned. If bank reconciliation statements are not prepared, the auditor will help in the preparation of BRS
Observation	Bank Reconciliation Statements (BRS) are not prepared by the Ulb. We helped and guided them to prepare the same.
Scope Given	He shall be responsible for verifying the entries in the Grant register. The receipts and payments of grants shall Be duly verified from the entries in the cash book
Observation	Separate Compensation and Grant register are not maintained by ULB. Only Schemes Registers are maintained. The Receipts are verified from the Grants Letters and Grants Details Provided by the UADD. Separate Register of Payments from Grants is not Maintained by ULB.
Scope Given	The auditor shall verify the fixed asset register from other records and discrepancies shall be brought to the notice of Commissioner/CMO
Observation	Fixed Assets register are not maintained by the ULB and same has been brought to the notice of CMO.
Scope Given	The auditor shall reconcile the accounts of receipt and payments especially for project funds.
Observation	Only Schemes Fund are checked and verified, no Projects were running during the Audit.

4. ***Audit of FDR***

Task	Particulars
Scope Given	The auditor is responsible for audit of all fixed deposits and term

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	deposits
Observation	Fixed & Term Deposits have been verified from the FDR & Terms Deposit Registers
Scope Given	It shall be ensured that proper records of FDR's are maintained and all renewals are timely done
Observation	FDR's are automatically renewed by Core Banking Bank through System on time.
Scope Given	The cases where FDR's/TDR's are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO
Observation	There is no Procedure of calling Interest Rates from different Banks are followed by ULB and the same is Immediately brought to the Notice of CMO.
Scope Given	Interest earned on FRD/TDR shall be verified be from entries in the cash book
Observation	Interest earned on FDR/TDR is entered on Consolidated Basis not on annual. Further Interest on FDR should be Accounted on Accrual Basis.

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

Scope Given	The auditor is responsible for audit of all tenders /bids invited by the ULB's
Observation	Tenders are Invited online by the ULB. Separate Register of Tenders issued during the year is not maintained by ULB. We verify all the tenders from files and Online Tender Publish report.
Scope Given	He shall check whether competitive tendering procedures are followed for all bids
Observation	Yes, competitive tendering procedures are followed for all bids.
Scope Given	He shall verify the receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period
Observation	The receipts of tender fee/bid processing fee are received online and performance guarantee are in FDR forms and the same randomly verified from bank statements both during the construction and maintenance period.

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Scope Given	The bank guarantees, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing banks.
Observation	No Such Case of Bank Guarantees received found during the audit year.
Scope Given	The conditions of BG's shall also be verified; any BG with such condition which is against the interests of the ULB shall be verified and brought to the notice of Commissioner/CMO
Observation	No Such Case Found in BG's which is against the interests of the ULB.
Scope Given	The cases of extension of BG's shall be brought to the notice Commissioner/CMO for proper guidance to extend the BG's shall also be given to ULB's
Observation	No Such case of BG's Extension found.

6. *Audit of Grants and Loans*

Task	Particulars
Scope Given	The auditor is responsible for audit of grants given by Central Government and its utilization.
Observation	All the grants from Government verified and listed along with its utilizations specially schemes.
Scope Given	He is responsible for audit of grants received from state government and it's utilization
Observation	All the grants from Government verified and listed along with its utilizations specially schemes.
Scope Given	He shall perform audit of loans provided for physical infrastructure and its utilizations. During this 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 of not. He shall also comment on the possible reasons for non generation revenue
Observation	There is only Loan from HUDCO received by ULB which is used for Construction of Roads and Other Assets. Revenue in the form of Road Cutting Charges, Encroachment Charges, and Road Tax are collected.
Scope Given	The auditor shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure and from one

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	scheme/ project to another
Observation	During the Audit and as per randomly checked records no diversion of fund from capital receipts/grants/loans to revenue expenditure and from one project to another are not found.

Management's Responsibility for Financial Statements

Management's responsibility for the fairness of the representations in the financial statements carries with it the privilege of determining which disclosures it considers necessary. Although management has the responsibility for the preparation of the financial statements and the accompanying footnotes, the auditor may assist in the preparation of financial statements.

Management is responsible for the integrity and objectivity of the financial statements. Estimates are necessary in the preparation of these statements and, based on careful judgments, have been properly reflected. Management has established systems of internal control that are designed to provide reasonable assurance that assets are safeguarded from loss or unauthorized use, and to produce reliable accounting records for the preparation of financial information.

Management recognizes its responsibility for conducting the Corporation's affairs in compliance with established financial standards and applicable laws, and maintains proper standards of conduct for its activities.

- Management is responsible for preparing the financial statements and the contents of the statements are the assertions of management

- The independent auditor is responsible for examining management's financial statements and expressing an opinion on their fairness

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to

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obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Municipal Corporations & Councils Act requires the auditor to:

- Gives a true and fair view about whether the financial report complies with the accounting standards
- Conduct their audit in accordance with auditing standards
- Give the directors and auditor's independence declaration and meet independence requirements
- Report certain suspected contraventions to Municipal Act

Opinion

We have also audited management's assessment, included in the accompanying Management's Annual Report on Internal Control Over Financial Reporting, that the Council maintained effective internal control over financial reporting as of 31st March, 2024.The Council's management is responsible for maintaining effective internal control over financial reporting and for its assessment of the effectiveness of internal control over financial reporting. Our responsibility is to express an opinion on management's

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assessment and on the effectiveness of the Council's internal control over financial reporting based on our audit. We conducted our audits in accordance with the Indian Accounting standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether effective internal control over financial reporting was maintained in all material respects. My audit of internal control over financial reporting included obtaining an understanding of internal control over financial reporting, evaluating management's assessment, testing and evaluating the design and operating effectiveness of internal control, and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion.

A Council's internal 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 Corporation's internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Corporation; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Corporation are being made only in accordance with authorizations of management and directors of the Corporation; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Corporation's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

In our opinion, management's assessment that Gohad Municipal Council is not

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maintained effective internal control over financial reporting as of March 31, 2024, is not fairly stated, in all material respects, based on criteria established in Internal Control.

Hence, we disqualified the report due to non-availability and non-maintenance of proper record. Further we also brought notice on Bank reconciliation and diversion of funds which was not properly shown to us. Books are also not maintained as per state MPMAM Manual. Grant Register are also not recorded and maintained.

Date: 30-08-2024

Place: Gwalior

UDIN -

M/s Abhishek V Gupta & Co

CA Abhishek Gupta

Abhishek V. Gupta & Co. M. No. 412903 * Gwalior *

M.No.412903

FRN:0017949C

UDIN: 24412903BKADOY8378

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Annual Financial Statement

For the Financial Year

2023-24

Nagar Palika Parishad Gohad

(Balance Sheet/Income & Expenditure A/c / Notes on Accounts)

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BALANCE SHEET
As on 31ST MARCH 2024

	Particulars	Schedule No.	Current Year (21-22)	Previous Year
A	*SOURCES OF FUNDS*			
A1	**Reserves and Surplus**			
	Municipal (General) Fund	B-1	1,48,69,543.00	-
	Earmarked Funds	B-2	-	-
	Reserves	B-3	-	-
	Total Reserves and Surplus		1,48,69,543.00	-
A-2	**Grants, Contributions for Specific Purpose**	B-4	12,63,58,530.00	-
A3	**Loans**			
	Secured Loans	B-5	-	-
	Unsecured Loans	B-6	-	-
	Total Loans		-	-
	TOTAL SOURCES OF FUNDS (A1-A3)		14,12,28,073.00	-
B	*APPLICATION OF FUNDS*			
B1	**Fixed Assets**	B-11		
	Gross Block		2,86,77,166.00	-
	Less : Accumulated depreciation		27,13,387.00	-
	Net Block		2,59,63,779.00	-
	Capital Work in Progress		-	-
	Total Fixed Assets		2,59,63,779.00	-
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	-	-
	Sundry Debtors (Receivables)	B-15	-	-
	Gross Amount outstanding		-	
	Less: Accumulated Provision against bad and doubtful receivables		-	-
			-	-
	Prepaid Expenses	B-16	-	-
	Cash and Bank Balance	B-17	11,31,91,118.00	-
	Loans , advances and deposits	B-18	-	-
	Total Current Assets		11,31,91,118.00	-
B4	**Current Liabilities and Provisions**			
	Deposits received	B-7	61,000.00	
	Deposit Works	B-8	(21,31,168.00)	
	Other liabilities(Sundry Creditors)	B-9	-	
	Provisions	B-10	-	-
	Total Current Liabilities		(20,70,168.00)	-
B5	Net Current Assets (B3-B4)		11,52,61,286.00	-
	Loans Advances and Deposits	B-18	3,008.00	
C	Other Assets.	B-19	-	-
D	Miscellaneous Expenditure (to the extent not written off)	B-20	-	
	TOTAL APPLICATION OF FUNDS (B1+B2+B5+C+D)		14,12,28,073.00	
	Notes to the Balance Sheet	B-21		

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As on 31ST MARCH 2024

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

ACCOUNT CODE : 3100000

Account Code	Particulars	Total
3100000	Balance as per last account	7,32,20,092.00
	Addition during the year . Surplus for the year . Transfers	 3,68,62,928.00
	Total (Rs.)	11,00,83,020.00
	Deductions during the year . Deficit for the year . Transfers	(9,52,13,477.00) -
	Balance at the end of the Current year	**1,48,69,543.00**

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as on 31.03.2024

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

Particulars	Trust & Agency Funds	Sanchit Nidhi	Total
ACCOUNT CODE	3117001	3117001	
(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			
* Transferred to Municipal Fund			-
Total (c)	-	-	-
Advances for expenses (d)		-	-
Net Balance at the year end (a+b)-(c+d)	-	-	-

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as on 31.03.2024

Schedule B-3: Reserves

Accounting Code 3120000

Account Code	Particulars	Opening Balance	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5=(3+4)	6	7=(5-6)
3121000	Capital Contribution	-	-	-	-	-
3121100	Capital Reserve	-				
3122000	Borrowing Redemption	-	-	-	-	-
3123000	Special Funds (Utilised)	-	-	-	-	-
3124000	Statutory Reserve	-	-	-	-	-
3125000	General Reserve					
3126000	Revaluation Reserve	-	-	-	-	-
	Total Reserve Funds	-	-	-	-	-

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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	Grants - other	TOTAL
Account Code	32010	32020	32030	32080	
(a) Opening Balance	-	-	-	-	-
(b) Additions to the Grants*				-	12,63,58,530.00
* Grants received during the year	82,80,135.00	11,80,78,395.00			
* Interest / Dividend earned on Grant Investments	-	-			-
* Profit on disposal of Grant Investments					
* Appreciation in Value of Grant Investments					
* Other Addition	-	-			-
Total (b)	82,80,135.00	11,80,78,395.00	-	-	12,63,58,530.00
Total (a+b)	82,80,135.00	11,80,78,395.00	-	-	12,63,58,530.00
(c) Payments out of Funds				-	-
* Capital Expenditure on Fixed Assets	-	-	-		
* Capital Expenditure on other					-
* Revenue Expenditure on	-	-	-		-
* Salary , Wages and allowances etc.					
* Rent					
* Other:	-	-		-	-
* Loss on disposal of Special fund Investments					
* Dimunition in Value of Special Fund Investments					
* Grants Refunded					
* Other administrative Charges					
Total (c)	-	-	-	-	-
Net Balance at the year end (a+b)-(c)	82,80,135.00	11,80,78,395.00	-	-	12,63,58,530.00

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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	-	-

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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	-	-

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Schedule B-7: Deposits Received

Accounting Code 3400000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3401000	From Contractors (EMD)	61,000.00	-
3401011	Security Deposit	-	
3402001	Water deposit & Other	-	
Total Deposits Received		61,000.00	-

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Schedule B-8 : Deposits Works

Accounting Code 3410000

Account Code	Particulars	Opening Balance at 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	-	-	-	21,31,168.00	-2131168.00
3412000	Electrical Works	-	-	-	-	-
3418000	Others (Contractor)	-	-	-	-	-
	Total Deposits Works	-	-	-	21,31,168.00	(21,31,168.00)

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Schedule B-9: Other Liabilities

Accounting Code 3500000

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3501000	Creditors	-	
3501100	Employee Liabilities	-	
3501200	Loan	-	
3502000	Recoveries Payable	-	
3503000	Government Dues Payable	-	-
3504000	Refund Payable	-	-
3504100	Advance Collection of Revenues	-	-
3508000	others	-	-
	Total Other Liabilities	-	-

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Schedule B-10: Provisions | **Accounting Code 3600000**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
3601000	Provisions for Expenses	-	-
3602000	Provisions for Interest	-	-
3603000	Provisions for Other Assets	-	-
	Total Provisions	-	-

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Accounting Code 4100000

Schedule B-11 : Fixed Assets

Account Code	Particulars	Gross Block: Opening Balance	Gross Block: Additions during the period	Gross Block: Cost at the end of the year	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions during the period	Accumulated Depreciation: Total Dep. at the end of the year	Net Block: At the end of current year	Net Block: At the end of the Previous year
	2	3	4	6	7	8	10	11	12
4101000	Land			-		-	-	-	-
4102000	Building		53,42,888.00	53,42,888.00		1,78,096.00	1,78,096.00	51,64,792.00	-
4103000	Roads and Bridges		87,12,623.00	87,12,623.00		12,44,660.00	12,44,660.00	74,67,963.00	-
4103100	Sewerage and Drainage		46,67,621.00	46,67,621.00		3,11,175.00	3,11,175.00	43,56,446.00	-
4103200	Water Ways		2,12,628.00	2,12,628.00		5,316.00	5,316.00	2,07,312.00	-
4103300	Public Lighting		-	-		-	-	-	-
4104000	Plants & Machinary		29,21,211.00	29,21,211.00		2,92,121.00	2,92,121.00	26,29,090.00	-
4105000	Vehicles		62,56,474.00	62,56,474.00		6,25,647.00	6,25,647.00	56,30,827.00	-
4106000	Office & other Equipments		1,23,044.00	1,23,044.00		12,304.00	12,304.00	1,10,740.00	-
4107000	Furniture , Fixture, Fittings and Electrical Appliances		47,972.00	47,972.00		4,797.00	4,797.00	43,175.00	-
4108000	Other Fixed Assets		3,92,705.00	3,92,705.00		39,271.00	39,271.00	3,53,434.00	-
	Total	-	2,86,77,166.00	2,86,77,166.00	-	27,13,387.00	27,13,387.00	2,59,63,779.00	-
4120000	Capital WIP	-	-	-				-	-

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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)		-	-	0.00
	Total Investments General Fund		-	-	-

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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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Schedule B-14: Stock in Hand (Inventories) **Accounting Code 4300000**

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

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Schedule B-15 : Sundry Debtors(Receivables)

Accounting Code 43100000

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous Year Net Amount (Rs.)
43110	Receivables for Property Taxes	-	-	-	-
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	-	-	-	-
	Net Receivables for Property Taxes	-	-	-	-
43120	Receivables for Other Taxes	-		-	-
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	-	-	-	-
	Net Receivables for Other Taxes	-	-	-	-
	Receivables for Fees & User Charges	-	-	-	-
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	-
	5 years to 10 years *	-	-	-	-
	10 years to 15 years *	-	-	-	-
	More than 15years *	-	-	-	-
	Sub -Total	-	-	-	-
	Net Receivables for Fees & User Charges	-	-	-	-
43140	Total Receivable From Other Sources	-	-	-	-
	Less than 3 years *	-	-	-	-
	3 years to 5 years *	-	-	-	
	5 years to 10 years *	-	-	-	
	10 years to 15 years *	-	-	-	
	More than 15years *	-	-	-	-
	Sub -Total	-	-	-	-
	Total Sundry Debtors(Receivables)	-	-	-	-

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Accounting Code 4400000

Schedule B-16: Prepaid Expenses

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

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Schedule B-17: Cash and Bank Balances **Accounting Code 4500000**

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
4501000	Cash Balance	-	-
4502000	Balance with Bank-Municipal Funds	-	
4502100	Nationalised Banks	11,31,91,118.00	-
4502200	Other Schedule Banks		
4502300	Scheduled Co-operative Banks	-	-
4502400	Post Office	-	-
	Sub Total	11,31,91,118.00	-
4504000	Balance with Bank-Special Funds		
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 Balance	11,31,91,118.00	-

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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	-	3,008.00	-	-	3,008.00
4602000	Employee Provident Fund Loans	-	-	-	-	-
4603000	- Loans to others	-	-	-	-	-
4604000	- Advance to Suppliers and Contractors	-	-	-	-	-
4605000	Advance to Others					
4606000	- Deposit with External Agencies (PHE)	-	-	-	-	-
4608000	-Other Current Assets		-			
	Sub -Total	-	3,008.00		-	3,008.00
	Less: Accumulated Provisions against	-	-	-	-	-
	Loans, Advances and Deposits	-	-	-	-	-
	[Schedule B-18 (a)]	-	-	-	-	-
	Total Loans, advances, and deposits	-	3,008.00	-	-	3,008.00

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Schedule B-19: Other Assets

Accounting Code 4700000

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

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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	-	-
4803000	Others	-	-
	Total Miscellaneous Expenditure	-	-

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Schedule - B-21

Notes to the Account

31st March 2024

Nagar Palika Parishad Gohad

Submitted to

The Chief Municipal Officer (CMO)

Nagar Palika Parishad Gohad

Gohad, Bhind, M.P.

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NOTES TO ACCOUNTS ON BALANCE SHEET

1. Introduction

It is notes of accounts prepared by us after the completion of Balance Sheet. It includes approach and methodology adopted since the inception phase and used in the preparation of Balance Sheet, towards successful completion of FINANCIAL STATEMENT and their perception of the work schedule, personnel deployment and the timelines for the project. It also includes the activity and issues arising by us to be adopted by the Nagar Palika in future.

2. Objectives of the Assignment

The objective of this assignment is to conduct "Internal Audit" to check whether the Nagar Palika is following & Maintaining the accounting system as per the Madhya Pradesh Municipal Accounting Manual (MPMAM) and with proper authorization and protocol. The objective was to further provide technical and advisory services to Nagar Palika for preparation of Balance Sheet as on 31st March 2024 including updating of fixed asset inventory, valuation of fixed assets and liabilities in compliance with requirements of MPMAM, and other concerned Government notifications. To full fill the above objective Munmun Kothari & Co. have appointed for as Auditor for the implementation of the task.

3. Scope of Work

Preparation of Balance Sheet as on 31st March 2024

The consultant needs to Check and provide report on all technical, Financial and accounting services in preparation of Balance Sheet of the Nagar Palika as on 31st March 2024 in accordance to guideline of the MPMAM.

3.1. Approaches

3.1.1. Fixed Assets

The Fixed Assets Register for the Assets Acquired / Constructed was not maintained for Land, Building, Road, Drains & Culverts, Plant & Machinery, Furniture and Fixture and Computer Hardware. The Registers maintained for Capital Work In Progress (CWIP) which was not contain the length, width, height, work starting date, completion date and grant fund. The Fixed Assets Register has been prepared from the work register, tenders files and old registers. Few columns such as length, width, contractor name and year of construction etc. have been left blank, due to non availability of the information. Records/Files for Statues and Valuable work of art and antiquities installed were not available.

3.1.2. Intangible Assets

As reported to us that Nagar Palika has no intangible assets as on date.

3.1.3. Investments

The register for Investment was maintained but not updated. The details have been prepared by obtaining Balance Confirmation certificates from the respective banks.

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3.1.4. Stock In Hand (Inventories)

Inventories were not maintained by the ULB.

3.1.5. Sundry Debtors (Receivables)

Books are maintained as per Cash Basis, but we have recommended Nagar palika to maintain books on DEAS basis.

3.1.6. Current Liabilities

a. Unpaid Salary

Books are Maintained as per Cash Basis. Hence such adjustments are not recorded.

3.1.7. Provisions

The amount of electricity and telephone charges payable was taken from the monthly bills of March'24 paid in April'24 Payment vouchers from April 2024 to May 2024 were scrutinized to derive the amount of liability for capital expenditure and recurring expenditure. The amount pertaining to the previous year, paid in F.Y 2024-25 was recognized as liability.

Reserves and Surplus

Earmarked & Reserve Funds

Earmarked & reserve fund considering the special fund received for the specific purpose & a separate transfer from Surplus are made.

Grants & Contributions for Specific Purpose

The grant received in and prior to the month of March 2024 and not utilized by the Nagar Palika has been included in unutilized grants.

In the grant utilization register; there was no segregation of utilization capital and revenue grant separately.

Loans

No record for unsecured loans taken has been maintained. In the absence of proper records at Nagar Palika, No loan amount has been taken for Balance Sheet purpose. Further, interest has also not been accounted for.

4. Other Notes

The preparation of financial statements in conformity with generally accepted accounting principles and accounting guidelines as per MPMAM requires corporation to make estimates and assumptions that affect the reported balance of assets and liabilities and also disclosure relating to contingent liabilities as at the date of financial statements. Examples of such estimates relied upon includes provisions on Tax Receivables, useful lives of fixed assets etc. Differences between the actual result and estimates are recognized in the period in which the results are known / materialized latest available statement of accounts issued

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by concerned lending institutions etc. Which are subject to confirmation / reconciliation and consequent modifications, if any. These being the ground realities, there might be a possibility that these financial statements may not cover assets / liabilities existing at balance sheet date, if any, but unknown to the appropriate authority of the municipal corporation. To that extent, these financial statements do not show true and fair view of state of affairs of the corporation as on reported date.

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TABLE :1

NAGAR PALIKA PARISHAD GOHAD
INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD FROM 1ST APRIL 2023 TO 31ST MARCH 2024

	ITEM/ HEAD OF ACCOUNT	Schedule No.	Current Year (Rs.)
	INCOME		
A	Tax Revenue	IE-1	24,07,281.00
	Assigned Revenues & Compensation	IE-2	2,98,70,750.00
	Rental Income From Municipal Properties	IE-3	24,95,754.00
	Fees & User Charges	IE-4	6,01,779.00
	Sale & Hire Charges	IE-5	11,78,805.00
	Revenue Grants, Contributions & Subsidies	IE-6	55,324.00
	Income From investments	IE-7	15,19,552.00
	Interest Earned	IE-8	7,73,056.00
	Other Income	IE-9	26,63,625.00
	TOTAL -INCOME		**4,15,65,926.00**
	EXPENDITURE		
B	Establishment Expenses	IE-10	7,71,19,195.00
	Administrative Expenses	IE-11	1,41,59,767.00
	Operations & Maintenance	IE-12	3,62,62,501.00
	Interest & Finance Expenses	IE-13	2,47,668.00
	Programme Expenses	IE-14	26,38,721.00
	Revenue Grants, Contributions & Subsidies	IE-15	33,65,529.00
	Provisions & Write Off	IE-16	-
	Miscellaneous Expenses	IE-17	2,72,635.00
	Depreciation	B-11	27,13,387.00
	TOTAL - EXPENDITURE		**13,67,79,403.00**
C	**Gross Surplus / (deficit) of income over expenditure before prior period items (A-B)**		(9,52,13,477.00)
D	**Add/Less : Prior Period items (Net)**	IE-18	-
E	**Gross Surplus / (deficit) of income over expenditure after prior period items (C-D)**		(9,52,13,477.00)
F	**Less : Transfer to Reserve Funds**		-
G	**Net Balance being surplus / deficit carried over to Municipal Fund (E-F)**		**(9,52,13,477.00)**

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जिला–भिण्ड (म.प्र.)

NAGAR PALIKA PARISHAD GOHAD (M.P)

SUB SCHEDULE FORMING PART OF INCOME AND EXPENDITURE STATEMENT

2023-24

Schedule IE-1 : Tax Revenue

Account Code	Particulars		Current Year (23-24) (Rs.)
1100100	Property Tax		19,67,347.00
1100200	Water Tax		3,47,232.00
1100300	Sewerage Tax		-
1100400	Conservancy Tax		20,088.00
1100500	Lighting Tax		20,087.00
1100600	Education Tax		17,368.00
1100700	Vehicle Tax		-
1100800	Tax on Animals		-
1100900	Electricity Tax (Part of Surcharge & Compound Tax)		20,088.00
1101000	Professional Tax		-
1101100	Advertisement Tax		1,400.00
1101200	Pilgrimage Tax		-
1101300	Export Tax		-
1105100	Octroi & Toll		-
	Cess		13,671.00
1108000	Other Taxes		-
	Sub-Total		24,07,281.00
1109000	Less : Tax Remissions and Refund (Schedule IE-1(a)]		-
	Sub-Total		24,07,281.00
	Total Tax Revenue		**24,07,281.00**

Schedule IE-1 (a) : Tax Revenue

Account Code	Particulars		Current Year (Rs.)
1109001	Property Tax		-
	Octroi and Toll		-
	Cess Income		-
	Advertisement Tax		-
1109011	Others		-
	Total Refund and remission of tax revenues		-
	Total Tax Revenue		**0.00**

Schedule IE-2 : Assigned Revenues & Compensation

Account Code	Particulars		Current Year (Rs.)
1201000	Taxes and Duties collected by others		
1202000	Compensation in lieu of Taxes/ duties		2,98,70,750.00
1203000	Compensation in lieu of Concessions		
	Total assigned revenues & Compensation		**2,98,70,750.00**

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Schedule IE-3 : Rental Income from Municipal Properties

Account Code	Particulars		Current Year (Rs.)
1301000	Rent from civic Amenities		21,87,948.00
1302000	Rent From Office Buildings		1,356.00
1303000	Rent From Guest House		5,100.00
1304000	Lease Rent		-
1308000	Other Rents		3,01,350.00
	Sub-Total		24,95,754.00
1309000	Less : Rent Remissions and Refund		-
	Sub-Total		24,95,754.00
	Total Rental Income From Municipal Properties		**24,95,754.00**

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

Account Code	Particulars		Current Year (Rs.)
1401000	Empanelment & Registration Charges		12,150.00
1401100	Licensing Fees		
1401200	Fees for Grant Permit		
1401300	Fees for Certificate or Extract		1,656.00
1401400	Development Charges		
1401500	Regularisation fees		1,20,885.00
1402000	Penalties and Fines		49,452.00
1404000	other Fees		23,730.00
1405000	User Charges		1,15,200.00
1406000	Entry Fees		-
1407000	Service/ Administrative Charges		576.00
1408000	Other Charges		2,78,130.00
	Sub-Total		6,01,779.00
1409000	Less : Remissions and Refund		
	Sub-Total		6,01,779.00
	Total Income from Fees & User Charges		**6,01,779.00**

Schedule IE-5 : Sale & Hire Charges

Account Code	Particulars		Current Year (Rs.)
1501000	Sale of Products		-
1501100	Sale of Forms & Publications		11,44,000.00
1501200	Sale of stores & scrap		34,605.00
1503000	Sale of others		-
1504000	Hire Charges for Vehicles		-
1504100	Hire Charges for Equipments		-
			-
	Total Income from sale & hire charges- Income head wise		**11,78,605.00**

Schedule IE-6 : Revenue Grants , Contributions & Subsidies

Account Code	Particulars		Current Year (Rs.)
1601001	Grant State Govt.		51,324.00
1601021	Grant From Other Org. (Reimbursement of Expenses)		4,000.00
1601011	Grant From Central Govt.		
1601091	Grant Revenue - Contribution PMAY		-
	Total Revenue Grants ,Contributions & Subsidies		**55,324.00**

Schedule IE-7 : Income from Investments-General Fund

Account Code	Particulars		Current Year (Rs.)
1701001	Interest on FDRs		15,19,552.00
1702000	Dividend		-
1703000	Income from projects taken up on commercial basis		-
1704000	Profit on sale of Investments		-
1708000	others		-
	Total Income from Investments		**15,19,552.00**

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Schedule IE-8 : Interest Earned

Account Code	Particulars		Current Year (Rs.)
1711000	Interest From Bank Accounts		7,73,056.00
1712000	Interest on Loans and advances to Employees		-
1713000	Interest on Loans to others		-
1718000	other Interest		-
	Total Interest Earned		**7,73,056.00**

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Schedule IE-9 : Other Income

Account Code	Particulars		Current Year (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 Assest		-
1804000	Recovery from Employees		
1805000	Unclaimed Refund / Liabilities		-
1806000	Excess Provisions Written Back		-
1808000	Miscellaneous Income		26,63,825.00
	Total other Income		**26,63,825.00**

Schedule IE-10 : Establishment Expenses

Account Code	Particulars		Current Year (Rs.)
2101000	Salaries, Wages and Bonus		6,57,10,506.00
2102000	Benefits and Allowances		7,90,281.00
2103000	Pension		38,76,797.00
2104000	Other Terminal & Retirement Benefits		67,41,611.00
	Total Establishment Expenses		**7,71,19,195.00**

Schedule IE-11 : Administrative Expenses

Account Code	Particulars		Current Year (Rs.)
2201000	Rent, Rates and Taxes		26,61,470.00
2201100	Electricity Charges		78,03,237.00
2201100	Office Maintenance		1,86,065.00
2201200	Communication Expenses		1,76,400.00
2202000	Books & Periodicals		26,313.00
2202100	Printing & Stationary		2,67,170.00
2203000	Travelling & Conveyance		54,390.00
2204000	Insurance		2,09,358.00
2205000	Audit Fees		76,700.00
2205100	Legal Expenses		12,000.00
2205200	Professional and other Fees		15,58,642.00
2206000	Advertisement and Publicity		10,82,762.00
2206100	Membership & subscriptions		-
2208000	Other Administrative Expenses		45,260.00
	Total Administrative Expenses		**1,41,59,767.00**

Schedule IE-12 : Operations & Maintenance

Account Code	Particulars		Current Year (Rs.)
2301000	Power & Fuel		38,09,913.00
2302000	Bulk Purchase		59,75,916.00
2303000	Consumption of Stores		1,50,638.00
2304000	Hire Charges		10,05,163.00
2305000	Repairs & Maintenance - Infrastructure Assets		1,77,64,357.00
2305100	Repairs & Maintenance - Civic Amenities		38,19,200.00
2305200	Repairs & Maintenance - Building		4,73,279.00
2305300	Repairs & Maintenance - Vehicles		13,80,580.00
2305400	Repairs & Maintenance - Furniture		5,850.00
2305500	Repairs & Maintenance - Office Equipments		1,23,913.00
2305600	Repairs & Maintenance - Electrical Appliances		58,472.00
2305700	Repairs & Maintenance - Plant & Machinery		9,60,272.00
2305900	Repairs & Maintenance - Others		27,184.00
2308000	Other Operating & Maintenance Expenses		7,07,764.00
	Total Operations & Maintenance		**3,62,62,501.00**

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Schedule IE-13 : Interest & Finance Charges			
Account Code	**Particulars**		**Current Year (Rs.)**
2401000	Interest on Loans From Central Govt.		
2402000	Interest on Loans From State Govt.		-
2403000	Interest on Loans From Govt.Bodies & Associations		2,46,083.00
2404000	Interest on Loans From International Agencies		
2405000	Interest on Loans From Banks & other Financial Institutions		-
2406000	Other Interest		
2407000	Bank Charges		1,585.00
2408000	Other Finance Charges		-
	Total Interest & Finance Charges		**2,47,668.00**

Schedule IE-14 : Programme Expenses			
Account Code	**Particulars**		**Current Year (Rs.)**
2501000	Election Expenses		3,95,827.00
2502000	Own Programmes		8,78,715.00
2503000	Share in Programs of others		13,64,179.00
	Total Programme Expenses		**26,38,721.00**

Schedule IE-15 : Revenue Grants , Contributions & Subsidies			
Account Code	**Particulars**		**Current Year (Rs.)**
2601000	Grants [Ladli Behna Yojna & Swachchta Mission]		33,32,999.00
2602000	Contributions [Social Security Scheme & PMAY]		32,530.00
2603000	Subsidies [specify details]		-
	Total Revenue Grants, Contributions & Subsidies		**33,65,529.00**

Schedule IE-16 : Provisions & Write off			
Account Code	**Particulars**		**Current Year (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		**-**

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Schedule IE-17 : Miscellaneous Expenses			
Account Code	Particulars		Current Year (Rs.)
2711000	Loss on disposal of Assets		-
2712000	Interest & Penalty On Tax		-
2718000	Other Miscellaneous Expenses		2,72,635.00
	Total Miscellaneous Expenses		2,72,635.00

Schedule IE-18 : Prior Period Items (Net)			
Account Code	Particulars		Current Year (Rs.)
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)		-

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

NAME OF ULB: NAGAR PALIKA PARISHAD GOHAD

NAME OF AUDITOR: ABHISHEK GUPTA

Sr. no.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTIONS
1	Audit of Revenue					
	राजस्व कर वसूली	Receipts in Rs.				
		Year 2022-23	Year 2023-24	% of Growth		
(i)	संपत्तिकर	22,55,515.00	19,67,347.00	-12.78%	Decrease in Collection of Property tax Shows efforts are Made for Collection.	Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay since long.
(ii)	समेकित कर	2,55,513.00	60,263.00	-76.41%	Decrease in Collection of Compound tax Shows efforts are Made for Collection.	Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay since long.
(iii)	नगरीय विकास उपकर		17,368.00	#DIV/0!	No Collection was made Previous year.	Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay since long.
(iv)	शिक्षा उपकर	-	13,671.00	#DIV/0!	No Collection was made Previous year.	Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay since long.
	कुल योग	25,11,028.00	20,58,649.00			
	गैर राजस्व वसूली					

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

NAME OF ULB: NAGAR PALIKA PARISHAD GOHAD

NAME OF AUDITOR: ABHISHEK GUPTA

Sr. no.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTIONS
(i)	भवन भूमि किराया	22,30,154.00	24,95,754.00	11.91%	Increase in Collection of Rent Shows efforts are Made for Collection.	Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay Rent since long.
(ii)	जल उपभोक्ता प्रभार	5,15,978.00	3,47,232.00	-32.70%	Decrease in Collection of Water tax Shows no efforts are Made for Collection.	Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay water tax since long.
(iii)	ठोस अपशिष्ट प्रबंधन उपभोक्ता प्रभार			0.00%		
(iv)	अन्य कर/शुल्क	2,43,04,076.00	67,38,217.00	-72.28%	Decrease in Collection of Other Tax / Fees Shows no efforts are Made for Collection.	Camps & New Policies Should be organised by ULB. New discounting Policies Should be introduced by ULB for those who have to pay since long.
	कुल योग	2,70,50,208.00	95,81,203.00			
	महा योग	2,95,61,236.00	1,16,39,852.00			

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

NAME OF ULB: NAGAR PALIKA PARISHAD GOHAD

NAME OF AUDITOR: ABHISHEK GUPTA

Sr. no.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTIONS
2	Audit of Expenditure				Bifurcation of Capital & revenue Expenditure should be Properly done.	Nature of Expenditure Should be Understood by Staff. Training of GL Codes should be Provided to staff.
3	Audit of Book Keeping				Record of Security Deposit & EMD should be Improved.	Books of Security Deposit & EMD Should be Maintained as per MPMAM
4	Audit of FDR				Interest on FDRs should be entered on Accrual Basis.	FDR Sheet should be prepared Annually on Accrual Basis.
5	Audit of Tenders/Bids				Tenders are online & transparent but more control required when the payment made to Publishers, reputed and local newspaper rates should be compared. Sometime it has been seen that local newspapers are charging high rates incomparison to reputed newspaper.	Comparison should be done at the time of fixing the rates of publicity of tenders & others.
6	Audit of Grants & Loans				Heads of Grant should be mentioned Properly & FDRs made from Grants & Loans should be mentioned specifically and interest received on FDRs should be credited in Grant fund instead of other & Municipal Fund.	FDR Sheet should be prepared Annually on Grant Basis.

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

NAME OF ULB: NAGAR PALIKA PARISHAD GOHAD

NAME OF AUDITOR: ABHISHEK GUPTA

Sr. no.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTIONS
7	Incidences relating to diversion of funds from capital receipts/Grants/Loans to Revenue Nature Expenditure and from one shceme/project to another				No Such Incidences are Found During the Audit.	
		Revenue Expenditure	**Revenue Receipts**			
8	any other (a) percentage of revenue expenditure (establishment , salary, operation & maintenance) with Respect to Revenue receipts(Tax & non Tax) excluding octroi, Entry tax,Stamp Duty and other grants etc	13,67,79,403.00	1,16,39,852.00	1175.10%	Revenue Expediture is too high in comparison of Own Revenue. Income should be increased by Collection of taxes & Interest & fees & Charges.	
		Capital Expenditure	**Total Expenditure**			
	(b)Percentage of Capital Expenditure with Respect to Total Expenditure	2,86,80,174.00	16,54,59,577.00	17.33%	Capital Expenditure covers Minor Part of Total Expenditure. These expenditure are Made from Grants & Schemes & Own Resources.	Source of Expenditure should be Mentioned at the time of Payment and Budget should be Checked before Making Payments.

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NAME OF ULB: NAGAR PALIKA PARISHAD GOHAD

NAME OF AUDITOR: ABHISHEK GUPTA

Sr. no.	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTIONS
9	Whether all the Temporary Advances have been fully recovered or not.				Temporary Advances are not given to staff During the year.	Advances Register Should be Maintained, if given.
10	Whether Bak Reconciliation Statements is being regularly Prepared.				No such Bank Reconciliation prepared by ULB.	Bank Reconciliation Should be Preapred on Monthly Basis. Such Instructions are also given by UADD.

Abhishek V. Gupta & Co. FRN-017949C ★ Gwalior ★

M/s & Abhishek V Gupta Co.

CA Abhishek Gupta

Firm Reg No.: 0017949C

Membership No.: 412903

UDIN: 24412903BKADOY8378

Abhishek Gupta

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			Revenue Expenditure					Capital Expenditure			
Division	District	ULB Name	Establishment Expenses	Administrative Expenses	operation & Maintenance	Interest Exp.	other Exp.	Capital Expenses	Loan repayment	Other	Total Expenditure
Gwalior-Chambal	Bhind	Gohad	7,71,19,195.00	1,41,59,767.00	3,62,62,501.00	2,47,668.00	89,90,272.00	2,86,77,166.00	-	3,008.00	16,54,59,577.00

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[C] Cash flows from Financing Activities

Municipal Council Gohad

STATEMENT OF CASHFLOW

(As On 31 March 2024)

(AMOUNT IN RUPEES)

Particulars	Current Year
[A] Cash Flows from Operating Activities	
Gross Surplus Over Expenditure	(9,52,13,477.00)
Add: Adjustments For	
Depreciation	27,13,387.00
Interest And Finance Expenses	-
Less: Adjustments For	
Profit On Disposal Of Assets	
Net Of Adjustments Made To Municipal Funds & Reserves	(3,68,62,928.00)
Deposit Received	
Transfer To Reserves / Grant Adjustments	8,26,790.00
Interest Income Received	-
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items	**(12,85,36,228.00)**
Changes In Current Assets And Current Liabilities	
(Increase)/Decrease In Sundry Debtors	
(Increase)/Decrease In Stock In Hand	
(Increase)/Decrease In Prepaid Expenses	
(Increase)/Decrease In Other Current Assets	(3,008.00)
(Decrease)/Increase In Deposits Received	61,000.00
(Decrease)/Increase In Deposits Work	(21,31,168.00)
(Decrease)/Increase In Other Current Liabilities	
(Decrease)/Increase In Provisions	
Extra ordinary items (please specify)	-
Capital contribution	
Net Cash Generated from / (Used in) Operating Activities [A]	**(13,06,09,404.00)**
[B] Cash Flows from Investing Activities	
Purchase Of Fixed Assets And Cwip	(2,86,77,166.00)
(Increase)/Decrease In Special Funds/ Grants	12,63,58,530.00
(Increase)/Decrease In Earmarked/ Municipal Funds	
(Increase)/Decrease In Reserve ' Grant Against Fixed Asset'	
(Purchase) Of Investments	
Add:	
Proceeds From Disposal Of Assets	
Proceeds From Disposal Of Investments	
Investment Income Received	
Interest Income Received	-
Net cash generated from/(used in) investing activities [B]	**9,76,81,364.00**
[C] Cash flows from Financing Activities	
Add:	
Loans From Banks/Others Received	-
Less:	
Interest & Finance Expenses	-
Net Cash Generated From/(Used In) Financing Activities [C]	-
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)	**(3,29,28,040.00)**
Cash And Cash Equivalent At Beginning Of The Period	**14,61,19,158.00**
Cash and cash equivalent at end of the period	**11,31,91,118.00**
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	11,31,91,118.00
Total Of The Breakup Of Cash And Cash Equivalents	-

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नगर पालिका परिषद गोहद

Abhishek V. Gupta & Co.
FRN - 017949C
Gwalior

मुख्य नगर पालिका अधिकारी
नगर पालिका परिषद गोहद
जिला–भिण्ड (म.प्र.)

NAGAR PALIKA PARISHAD GOHAD

BHIND

Receipt & Payment Account fo the year ended 31st March, 2024

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
To Opening Bank Balance	14,61,19,158.00		
Current Liabilities		Current Liabilities	
STATE GRANT LIABILITIES	10,82,02,733.00	Hudco Loan	2,46,083.00
EARNEST MONEY DEPOSIT	61,000.00	LEAVE ENCASHMENT	6,25,415.00
JAN BHAGIDARI CONTRIBUTION	4,000.00	SOCIAL SECURITY SCHEME	51,324.00
Direct Incomes		Fixed Assets	
ADVERTISMENT TAX- LAND HORDING	1,400.00	Almirahs	26,112.00
APPLICATION FEE	4,100.00	BOREWELLS	42,038.00
BASIC AMENITIES	78,25,168.00	Boundary Wall & Fencing	5,72,267.00
CATTLE POUNDING FEE	12,150.00	BUILDING-COMMUNITY	8,25,660.00
CHARGES OF SUPPLY OF WATER BY TANKERS	400.00	BUILDING-HOSPITAL/DISPENSARY	22,77,414.00
COMPENSATION IN LIEU OF OCTOPI	2,98,70,750.00	BUILDING-OFFICE	16,67,547.00
EDUCATION CESS CURRENT	17,368.00	Chairs	7,200.00
ENCROACHMENT FEES	1,24,525.00	COMPUTER	84,148.00
FEE-OTHERS	19,630.00	DRAINS-OPEN	46,67,621.00
FEES FROM COPIES OF PLAN	1,056.00	Electrical Fittings	14,660.00
Fine & Penalty	49,452.00	HAND PUMP	11,87,088.00
GRANT STATE FINANCE COMMISSION	1,03,30,629.00	INVETER & BETTERY	19,888.00
INTEREST RECEIVED	7,73,056.00	MOTOR PUMP	9,76,022.00
MISCELLENEOUS INCOME	26,63,825.42	OFFICE EQUIPMENT OTHER	19,008.00
MUTATION FEE (NAMANTRAN)	3,01,350.00	OTHER ASSET	1,39,080.00
NOC CHARGES	600.00	PLANT & MACHINERY	7,16,063.00
PROPERTY TAX CURRENT	19,77,119.00	ROAD-CONCRETE	67,01,044.00
Reimb.of Exp-Other Organisation	3,54,813.00	ROAD-METALLED(BITUMIN)	20,11,579.00
RENT COMMUNITY HALL	5,100.00	Statue	2,53,625.00
RENT FROM MARKET	22,67,574.00	VEHICLE-OTHERS	62,56,474.00
RENT OTHER	1,356.00	WATER PIPELINE-ACC	36,768.00
RTI ACT	576.00	WATER PIPELINE-PVC	1,75,860.00
SALE OF SCRAP	51,024.00	Current Assets	
SALE OF TENDER	11,44,000.00	MISCELLENEOUS ADVANCE	3,008.00
SAMEKIT KAR	60,263.00	Direct Incomes	
		ENCROACHMENT FEES	3,640.00
TOWN DEVELOPMENT TAX	13,671.00	PROPERTY TAX CURRENT	9,772.00
User Charges Fire	3,000.00	Reimb.of Exp-Other Organisation	76,683.00
USER CHARGES-SEPTIC TANK CLEANING	90,300.00	RENT FROM MARKET	79,626.00
WATER CONNECTION CHARGES	13,100.00	SALE OF SCRAP	16,419.00
WATER DISCONNECTION CHARGES	8,400.00		
WATER TAX	3,47,232.00	Indirect Incomes	
Indirect Incomes		FDR WITH INTEREST	4,00,00,000.00
FDR WITH INTEREST	4,15,19,552.00	Indirect Expenses	
Indirect Expenses		ADVERTISEMENT EXPENSES	10,33,590.00
ADVERTISEMENT EXPENSES	1,400.00	Bank Charges	1,584.77
Nps	11,94,565.00	BONUS & EX-GRATIA	96,434.00
PENSION	4,23,562.00	BULK PURCHASE-ELECTRICAL STORE	10,65,729.00
R&M FIRE TENDER	6,555.00	Bulk Purchase Sanitation	22,90,711.00
SALARIES & ALLOWANCES-STAFF	3,00,527.00	CONSULTANCY FEE & CHARGE	16,18,342.00

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Receipt & Payment Account fo the year ended 31st March, 2024

WAGES	51,472.00	COUNCILLOR ELECTION EXPENSES	3,95,827.00
Misc Income MF	15,23,463.85	CULTURAL EVENT EXPENSES	7,86,820.00
		Deendayal Rasoi Yojna Exp	1,82,691.00
		ELECETRICITY CHARGES	78,03,237.00
		EPF	32,57,956.00
		E-TENDRING	45,260.00
		FESTIVAL CELEBRATION EXPENSES-NATIONAL	49,728.00
		FESTIVAL CELEBRATION EXPENSES-RELIGIOUS	15,367.00
		FUEL,PETROL & DEISEL	38,09,913.00
		Goushala Exp	7,07,764.00
		G.P.F	27,61,806.00
		Gst	7,52,504.00
		Guest Entertainment Exp	26,800.00
		HIRE CHARGES VEHICALS	10,05,163.00
		INSURANCE-VEHICLES	2,09,358.00
		Laadli Behna Yojna Exp	1,77,865.00
		LEGAL FEES	12,000.00
		MEETING EXPENSES-MIC/PARISHAD	48,219.00
		MISCELLENEOUS EXPENSES	2,72,635.00
		NEWSPAPERS	26,313.00
		Nps	50,71,362.00
		OFFICE EXPENSES	1,86,065.00
		PENSION	4,23,562.00
		Performance Guarantee	5,94,027.00
		Photocopy Exp	11,780.00
		Pm Awas Yojna Exp	32,530.00
		PRINTING EXPENSES	1,50,130.00
		PROFESSIONAL AND OTHER FEES	17,000.00
		PUBLICITY EXPENSE	50,572.00
		REMUNERATION FEE-COUNCILERS	7,32,400.00
		RENT-OTHERS Exp	7,00,165.00
		R&M Air Conditioner	21,389.00
		R&M BOREWELLS	40,681.00
		R&M Boundary Wall & Fencing	96,278.00
		R&M BUILDING-OTHER STRUCTURE	93,595.00
		R&M-BURIAL/CREMATION GROUND	3,81,985.00
		R&M-COMMUNITY BUILDING	18,500.00
		R&M-Computer	1,23,913.00
		R&M CONCRETE ROAD	1,61,53,235.00
		R&M ELECTRICAL FITTING	27,184.00
		R&M ELECTRICALS APPLIANCES	37,083.00
		R&M FIRE TENDER	66,381.00
		R&M Furniture	5,850.00
		R&M-GENERATOR	11,355.00
		R&M HAND PUMP	5,68,580.00
		R&M Lakes & Ponds	11,80,041.00
		R&M MOTOR PUMP	3,27,856.00
		R&M-OFFICE BUILDING	95,406.00

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Receipt & Payment Account fo the year ended 31st March, 2024

		R&M OPEN DRAINS	5,28,269.00
		R&M PARK NURSURIES & GARDENS	92,294.00
		R&M PLANT & MACHINERIES	11,800.00
		R&M PUBLIC TOILET	1,69,500.00
		R&M Statue	680.00
		R&M Street Light	21,64,200.00
		R&M TRACTOR	3,35,439.00
		R&M UNDERGROUND DRAINS	62,346.00
		R&M VEHICALS - OTHERS	9,85,315.00
		R&M WATER PIPELINE	6,64,126.00
		R&M WATERWAYS	3,56,381.00
		Royalty	1,08,523.00
		SALARIES & ALLOWANCES-STAFF	3,56,38,772.00
		SECURITY DEPOSIT	21,31,168.00
		STAFF WELFARE EXPENSES	9,662.00
		STATIONERY	1,05,260.00
		Store Material	1,50,638.00
		Swachh Bharat Mission Exp	31,55,134.00
		TDS-CONTRACTORS	9,90,278.00
		TDS-EMPLOYEES	1,10,000.00
		TRAVELLING & CONVEYANCE-MAYOR	54,390.00
		WAGES	3,04,23,732.50
		WATER WORKS	26,19,476.00
		WEB, NET	1,76,400.00
		Municipal Fund & Other Adjustment	3,68,62,928.00
		WELFARE PROGRAMMES-OTHERS	11,81,488.00
		By Closing Bank Balance	11,31,91,118.00
Total	35,77,40,975.27	Total	35,77,40,975.27

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Financial Performance Indicator

NAGAR PALIKA PARISHAD GOHAD

FINAL REPORT- BALANCE SHEET 2023-2024

(INTERNAL AUDIT OF BALANCE SHEET AND FIXED ASSETS SHEET WITH INCOME AND EXPENDITURE)

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Financial Indicator Performance Report

Need

Subsequent to adoption of DEAS, the corporations will be compiling the Financial Statements on regular basis along with (Notes and accounting policies which is part of such statement) schedules in respect of

- Balance Sheet
- Income and Expenditure

The above financial statements can assist Nagar Palika management in taking appropriate decision and plan future activities. Normally, the above statements are compiled in a standard format and general reader may find it cumbersome to read. However, if the same information is provide in different manner, it would be easier for reader to understand. The team propose implement different reports of NAGAR PALIKA in graphical form/or table form. Such presentation of critical data will provide monitoring tool and also facilitate to understand the progress against actual. Such report will assist reader to understand and in taking appropriate decisions under different conditions

For this purpose, the NAGAR PALIKA need to develop required MIS reports on periodic basis. The MIS reports could cover the following areas.

- Sources and application
- Composition of fixed assets

Brief comments on each report

Sources and application

This chart indicates how the funds were received and utilized over two years period. The sources and application of fund is reclassified into major heads. The figures for 2023 were taken from Balance Sheet, whereas for 2024 it is assumed figures to show the presentation.

The table and the chart developed is given below

(Rs in crore)

INOCME	2023	2024*	change
NAGAR PALIKA Fund	1.49	2.00	0.51
Grants / Other Fund	12.64	15.00	2.36
SOURCES OF FUNDS	14.13	27.00	2.87
EXPENDITURE			
Net Block	2.60	4.50	1.90
Investment	0.00	0.50	0.50
Working Capital & Other assets	11.53	12.00	0.47
APPLICATION OF FUNDS	14.13	27.00	2.87

* Assumed

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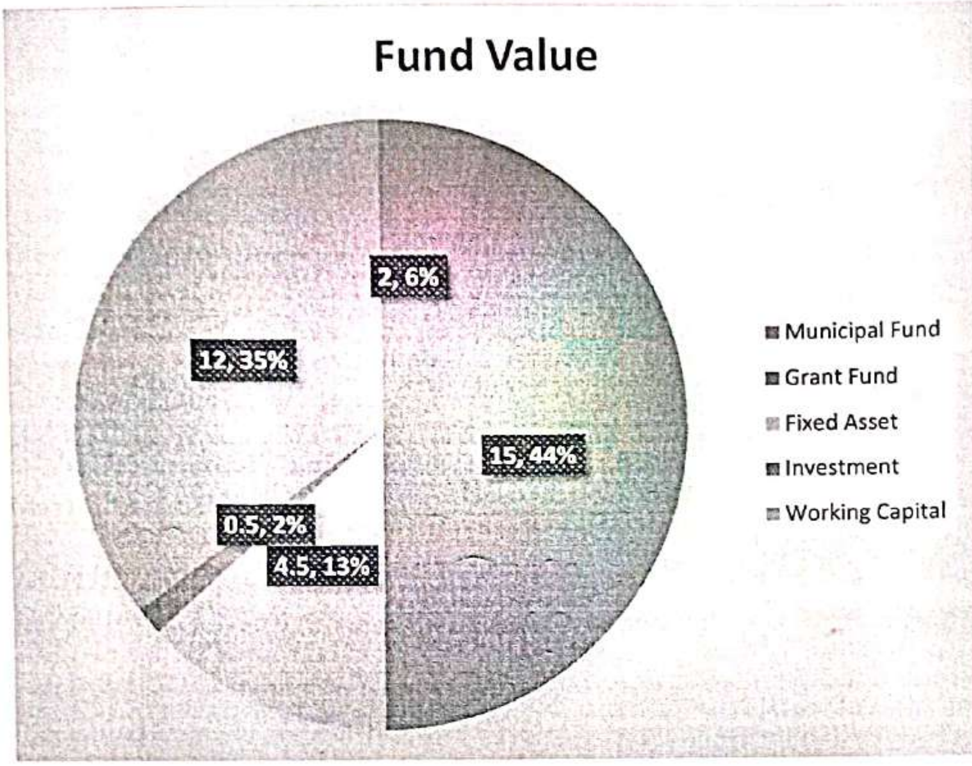

The chart highlights that the fund utilization increased under different heads which indicates improved financial position.

Ratio analysis

Financial Analysis	Percentage
Net profit Ratio on Receipts	0.00%
Fixed Assets Ratio on Total Asset	20.31%
Cash Balance on Total Asset	80.15%
Grant Fund on Total Fund	89.47%
Municipal Fund On Total Fund	10.53%
Total Expenditure on Total Income	329.07%
Current Ratio	1856:1

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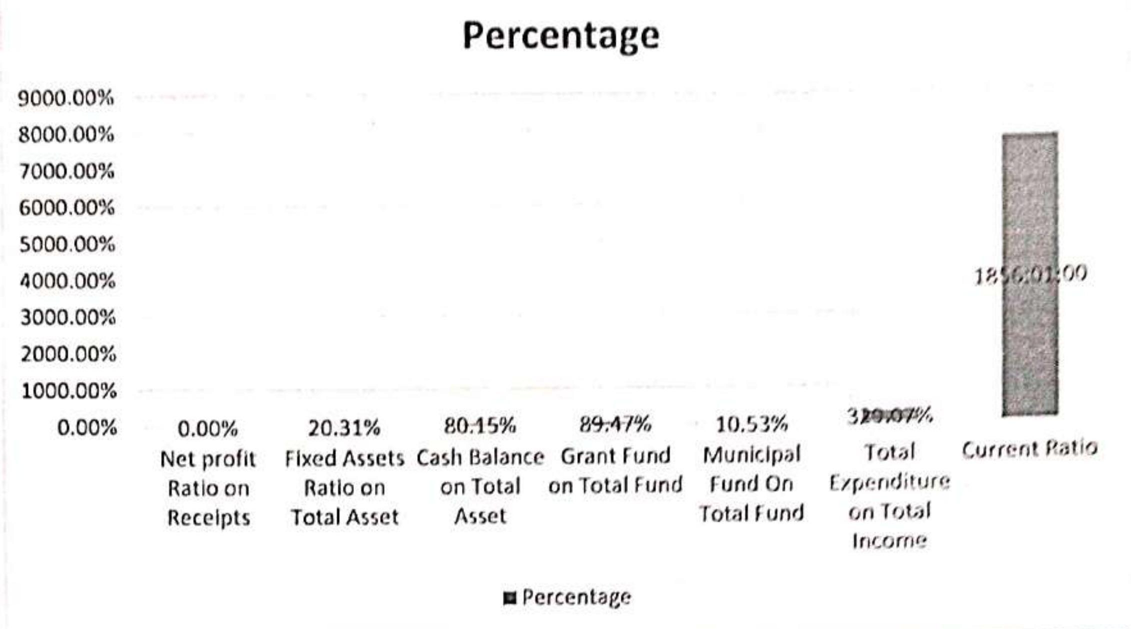

Recommended Reports

The above reports are developed to indicate how the data compiled can be presented in a manner which helps the reader. Different reports/tables can be compiled based on requirement. The corporation can develop the required system in this regard and needs to institutionalize the same.

The different report which can be compiled can be listed (not restricted to)

- Sources and application
- Composition of fixed assets
- Composition of current assets and liability
- Income share of Major departments
- Expenditure share of major department
- department wise contribution
- budget v/s actual expenditure
- analysis of dues receivable
- current ratio
- quick ratio

The NAGAR PALIKA needs to plan on the adoption/ modification of the above said areas/reports and set targets (to the extent possible) for monitoring purposes.

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A way forward.

The consultants have made all-out efforts to compile the Balance Sheet as prescribed in the MPMAM. The NAGAR PALIKA officials have been continuously apprised of the developments and the additions and it has been appreciated by them, from time to time. However, no effort, in this kind of Technical Assistance project, can claim to be conclusive and there always is a chance of an odd asset/liability or more, which can still be added. The important thing, however, is, that a structure has been built, which can easily be updated on a continuous basis, from now onwards.

The consultants would appreciate the valuable inputs from the NAGAR PALIKA officials/ Financial management expert, concerning the above report.

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