कार्यालय नगर परिषद् गौतमपुरा, जिला इंदौर (म0प्र0) **Office Of Municipal Council Gautampura** **District Indore (M.P.)**	Ward 04 Nagar Parishad Road Gautampura District Indore-453220 (M.P.) Email - cmogautampura@mpurban.gov.in

क्रमांक / लेखा / 432 / 2024 गौतमपुरा दिनांक 26 / 12 / 2024

प्रति,

आयुक्त,
नगरीय प्रशासन एवं विकास,
मध्यप्रदेश, भोपाल

विषयः– **वित्तीय वर्ष 2023–24 के नगरीय निकायो के लेखाओ की संपरीक्षा चार्टड अकाउन्टेंट के द्वारा कराये जाने के संबंध में ।**

संदर्भः– आपका पत्र कमांक आडिट / लेखा / शा–4 (क) / 265 / 7827 भोपाल दिनांक 24 / 04 / 2024

उपरोक्त विषय एवं संदर्भ मे निवेदन है, कि इस कार्यालय द्वारा शासन निर्देशानुसार वित्तीय वर्ष 2023–24 के नगर परिषद गौतमपुरा के लेखाओ की संपरीक्षा चार्टड अकाउन्टेंट के द्वारा कराये जाने उपरांत आडिट रिपोर्ट मय पत्र के आगामी योग्य कार्यवाही हेतु श्रीमान की ओर प्रेषित है ।

संलग्नः– आडिट रिपोर्ट

मुख्य नगर पालिका अधिकारी
नगर परिषद गौतमपुरा

क्रमांक / लेखा / .... / 2024 गौतमपुरा दिनांक........... / .... / 2024

प्रतिलिपि

संभागीय संयुक्त संचालक, नगरीय प्रशासन एवं विकास, इंदौर संभाग इंदौर की ओर सूचनार्थ प्रेषित ।

मुख्य नगर पालिका अधिकारी
नगर परिषद गौतमपुरा

मुख्य नगर पालिका अधिकारी
नगर परिषद, गौतमपुरा

AUDIT REPORT

OF

MUNICIPAL COUNCIL GOUTAMPURA

DISTRICT – INDORE

Year 2023-24

Auditor

Rahul Rawat & Co.

Chartered Accountants

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AUDIT OBSERVATION
(अंकेक्षण अबलोकन)

BALANCE SHEET
(तुलनात्मक पत्रक)

INCOME & EXPENDITURE ACCOUNT
(आय व्यय खाता)

RECIEPT & PAYMENTS ACCOUNT
(प्राप्ति भुगतान खाता)

CASH FLOW STATEMENT

RAHUL RAWAT & CO.
Chartered Accountant

Add : 138, Malviya Nagar
in Front of Old Patrkar Bhawan
Bhopal - Pin Code 462023
Mobile No. 8839443031
Email Id : carahulrawattt@gmail.com

AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL GOUTAMPURA, DISTRICT INDORE (M.P)** for the year ended 31st March 2024, which are in agreement with the books of account maintained by the said Municipal council. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above said concern so far as appears from our examination of books, subject to the comments given below:

1. These financial statements are the responsibility of the management of the concern. Our responsibility is to express an opinion on these financial statements based on our audit.

2. We have conducted our audit in accordance with auditing standards generally accepted in India. Our audit includes examining on test basis, evidence supporting the amounts and disclosed in the financial statements. Our audit also assigns the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statement.

3. In our opinion and to the best of our information and according to explanations given to us, they said accounts give a true and fair view in respect of Receipt & Payment Account for the year ending as on 31st March 2024.

For Rahul Rawat & Co.

Chartered Accountants

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

Rahul Rawat

CA Rahul Rawat
(Partner)
FRN No. - 025933C
M. No. - 439685

UDIN No.- 24439685BKGXZJ6490

MUNICIPAL COUNCIL GOUTAMPURA

AUDIT OBSERVATIONS

Audit of Revenue

We have checked the revenue resources On the basis of examination of council revenue, our audit observations are as follow -

- We have audited the resources of revenue on the sample basis.
- Yes, we checked some Revenue receipts from the counter file of Receipt Book and verified that the money received is deposited timely in respective Bank Account on time.
- CMO gives 2 Working days for the Deposition of Money to the Bank but at the time of auditing we found that there is no delay in deposit the amount of revenue collected.
- Annual recovery sheet was provided and we comment that a good revenue collection was done by the council. Since quarterly sheet is not available so we are unable to comment upon comparison of quarter wise revenue collection.
- Receipts & Payments Account, Income & Expenditure Account and Balance Sheet have been provided by the council which has been enclosed with this report. We are only to express our opinion upon them.

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

Audit of Expenditures

On the basis of examination of several expenses, our audit observations are as follow -

- We covered the Expenditures on the sample basis during the process of Audit.
- We have checked entries in cash book with respective vouchers and found them satisfactory.
- While checking Accountant Cash Book, all the bills and vouchers were satisfactory according to books. However some irregularities were found during the audit of vouchers which were rectified at the time and suggested to pay attention in future.
- We verified that Expenditures of Particular schemes were not over Budget and expended according to guidelines, directives, acts and rules issued by Government of India/ State Government.
- All the Expenses were under financial propriety and the Expenditure was according to the financial and administrative sanction accorded by the competent authority.
- In our view, no such material cases were observed in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

Audit of Book Keeping

- We checked the books of accounts which were maintained and provided during the audit by the Municipal Council.
- Double entry accounting system is being practiced by the council so necessary aspects of accounting were found satisfactory.
- Cash book & some of registers/records were found with irregularities regarding maintenance. Observations in respect of records of ULB are as follows –

Accounts Department

Audit observations about accounts department are as follows -

- Bank book, Journal book have not kept by the council which are necessary as per section 6, chapter 2 of Madhya Pradesh Municipal (Accounts and Finance) rule, 2018.
- EMD and SD registers were not found during the audit which should be prepared in a proper format.
- Grant register should be maintained in approved format and duly verified by CMO.
- FDR register was not found during the audit, although FDR file was available for audit.
- Other necessary records have been maintained and found satisfactory.

RAHUL RAWAT & CO. CHARTERED ACCOUNTANTS BHOPAL

Store Department

During the examination of stock records, we found that proper records were maintained and balances of items were brought forward from previous year properly. Although at some pages, we found that signatures of recipient of materials were not found.

- As per section 147 (1) under chapter – VI of Madhya Pradesh (Accounts and Finance) Rules, 2018, all movable and immovable Fixed Assets will be recorded in the Fixed Assets Register which was not found during the audit.
- As per section 174 (1) under chapter – VIII of Madhya Pradesh (Accounts and Finance) Rules, 2018, Stock or material will be issued only after obtaining duly authorized demand letter from respective department. We suggest the council to obtain such demand letters for issuing the store material.

Revenue Department

During the examination of revenue records, we found that proper records were maintained and balances of dues were brought forward from previous year properly. Amount collected has been duly deposited on time. As per recovery sheet, a good revenue collection (collectively) has been done. Council must prepare such policies which can be helpful in recovery of revenue from various heads so that council can have much liquidity.

Water Supply Department

During the examination of water supply records, we found that –

- Record of repairing of motor pumps, hand pumps, pipe lines was maintained in stock register only.
- Chemical usage register was not found during the audit.

Establishment Department

- Charge file or register was not found during the audit. So we are unable to verify the accountability of staff.

Public Works Department

During the examination of PWD records, we observed & suggested that –

- As per section 139 (1) under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Construction register will be maintained by the council which was duly suggested to maintain.
- As per section 139 (2) under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, The council Engineer or PWD in charge has to examine the stock and construction register at least once in 6 months but we have not found such examination during the audit which is suggested to practice.

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- As per section 141 read with section 138 under chapter – V of Madhya Pradesh (Accounts and Finance) Rules, 2018, Engineer or department in-charge will have to maintained stock record for recording each and every purchase of materials. During the audit of the PWD department we have suggested to maintain such record for better understanding and maintenance of record. Tender Register was not found during the audit.
- Repairing and maintenance register should be maintained and updated timely.
- Tender register was not maintained by the council.

Audit of Tenders

- During the audit we examined some tender files. On the basis of examination the given files and note sheets attached with the vouchers, we found that tender process has been followed by the council. Although some irregularities were found and suggested to rectify them and pay attention in future properly.
- As per section 121 read with section 86 under chapter-V of Madhya Pradesh Municipal (Accounts & Finance) Rule, 2018, E-tendering must be done in case of purchase costing above one lakh rupees. It is suggested to council to comply with the regulations.
- No Bank guarantee has been received by the council.

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

Audit of Grants & Loans

During the audit, we found some observations about grants are as follows -

- We examined all the grants received from the Central/State government and their utilization on sample basis.
- Grants utilization certificates were not found during the course of audit.
- During the Audit, we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital except that all grants have been used for the purpose for which grants have received.
- As per our observation there are no dues towards principal or interest.
- Loan register was not found during the audit.

FOR RAHUL RAWAT & CO.
CHARTERED ACCOUNTANTS

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

Date : 17.11.2024
UDIN : 24439685BKGXZJ6490

CA RAHUL RAWAT
(Partner)
FRN NO. 028933C
M. No. - 439685

मुख्य नगर पालिका अधिकारी
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Balance Sheet of Municipal Council Goutampura
as on 31st march 2024

	Particulars	Schedule No.	Current Year (Rs)	Previous Year (Rs)
A	**SOURCES OF FUNDS**			
A1	**Reserves and Surplus**			
	Municipal (General) Fund	B-1	2,50,07,223.55	2,97,93,584.52
	Earmarked Funds	B-2	13,20,613.00	13,20,613.00
	Reserves	B-3	5,51,54,265.32	4,15,22,465.68
	Total Reserves and Surplus		**8,14,82,101.87**	**7,26,36,663.20**
A2	**Grants, Contributions for Specific Purpose**	B-4	**2,26,41,262.00**	**3,03,67,262.00**
	Loans			
A3	Secured loans	B-5	0.00	0.00
	Unsecured loans	B-6	1,97,98,352.88	1,99,85,697.00
	Total Loans		**1,97,98,352.88**	**1,99,85,697.00**
	TOTAL SOURCES OF FUNDS		**12,39,21,716.75**	**12,29,89,622.20**
B	**APPLICATION OF FUNDS**			
B1	**Fixed Assets**	B-11		
	Gross Block		10,82,81,033.79	10,71,60,004.79
	Less: Accumulated Depreciation		5,02,38,741.85	4,61,31,379.49
	Net Block		5,80,42,291.94	6,10,28,625.30
	Capital work-in-progress		3,49,47,906.00	2,64,71,150.00
	Total Fixed Assets		**9,29,90,197.94**	**8,74,99,775.30**
B2	**Investments**			
	Investment - General Fund	B-12	0.00	0.00
	Investment - Other Funds	B-13	10,00,000.00	10,00,000.00
	Total Investment		**10,00,000.00**	**10,00,000.00**
B3	**Current assets, loans & advances**			
	Stock in hand (Inventories)	B-14	10,37,960.00	12,72,742.00
	Sundry Debtors (Receivables)	B-15	1,09,25,191.00	79,13,389.00
	Gross amount outstanding			
	Less: Accumulated provision against bad and doubtful receivables			
	Prepaid expenses	B-16	58,701.00	58,701.00
	Cash and Bank Balances	B-17	2,33,64,369.91	3,10,07,400.00
	Loans, advances and deposits	B-18	3,78,660.00	3,78,660.00
	Total Current Assets		**3,57,64,881.91**	**4,06,30,892.00**
B4	**Current Liabilities and Provisions**			
	Deposits received	B-7	41,86,754.10	50,73,317.10

RAHUL RAWAT & CO.
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	Deposit works	B-8	-	-
	Other liabilities (Sundry Creditors)	B-9	10,69,124.00	7,20,922.00
	Provisions	B-10	5,77,485.00	3,46,806.00
	Total Current Liabilities		**58,33,363.10**	**61,41,045.10**
B5	**Net Current Assets (B3-B4)**		**2,99,31,518.81**	**3,44,89,846.90**
C	Other Assets	B-19	0.00	0.00
D	Miscellaneous Expenditure (to the extent not written off)	B-20	0.00	0.00
	TOTAL APPLICATION OF FUNDS		**12,39,21,716.75**	**12,29,89,622.20**

UDIN No. - 24439685BKGXZJ6490
Date : 17.11.2024

For RAHUL RAWAT & CO.
Chartered Accountants

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

Rahul Rawat

CA Rahul Rawat
(Partner)
FRN No. - 025933C
M.No. - 439685

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

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account	Total
310	**Balance as per last account**					2,97,93,585	2,97,93,585
	Additions during the year						-
31090-02	• Surplus for the year					0.00	0.00
	• Transfers						0.00
	• Opening Diffrence						0.00
	Total (Rs.)	0.00	0.00	0.00	0.00	-	0.00
	Deductions during the year						
	• Deficit for the year					47,86,361	47,86,361
	• Transfers						-
	Total (Rs.)	0.00	0.00	0.00	0.00	47,86,361	47,86,361
310	**Balance at the end of the current year**	0.00	0.00	0.00	0.00	2,50,07,224	2,50,07,224

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

Particulars	Special Fund 1	Special Fund 2	Sanchit Nidhi	Pension Fund	General Reserve (Sanchit Nidhi)	Total
(a) Opening Balance			13,20,613		-	13,20,613
(b) Additions to the Special Fund						
• Transfer from Municipal Fund					-	-
• Interest/Dividend earned on Special Fund						0.00
• Profit on disposal of Special Fund Investments						0.00
•Appreciation in Value of Special Fund Investments						0.00
•Other addition (Specify nature)						0.00
Total (b)	0.00	0.00	0.00	0.00	-	-
(c) Payments out of funds						
[I] Capital expenditure on						
• Fixed Asset						0.00
• Others						0.00
[II] Revenue Expenditure on						
• Salary, Wages and allowances etc						0.00
• Rent Other administrative charges						0.00
[III] Other:						
• Loss on disposal of Special Fund Investments						0.00
• Diminution in Value of Special Fund Investments						0.00
• Transferred to Municipal Fund					-	0.00
Total ©	0.00	0.00	0.00	0.00	0.00	0.00
Net Balance of Special Funds (a + b) – ©	0.00	0.00	1320613.00	0.00	-	13,20,613

Schedule B-3: Reserves

Account Code	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
31210	Capital Contribution	4,15,22,466	1,77,39,162	5,92,61,628	41,07,362	5,51,54,265
31211	Capital Reserve			0.00		0.00
31220	Borrowing Redemption			0.00		0.00
31230	Special Funds (Utilised)			0.00		0.00
31240	Statutory Reserve			0.00		0.00
31250	General Reserve			0.00		0.00
31260	Revaluation Reserve			0.00		0.00
	Total Reserve funds	4,15,22,466	1,77,39,162	5,92,61,628	4107362.36	5,51,54,265

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Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Others, specify	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance	61,94,248	2,41,73,014	0.00	0.00	0.00	3,03,67,262
(b) Additions to the Grants *						
- Grant received during the year	50,87,268	1,28,02,855				1,78,90,123
• Interest/Dividend earned on Grant Investments						-
• Profit on disposal of Grant						0.00
• Appreciation in Value of Grant						0.00
• Other addition (Specify nature)						0.00
Total (b)	50,87,268	1,28,02,855	0.00	0.00	0.00	1,78,90,123
Total (a + b)	1,12,81,516	3,69,75,869	0.00	0.00	0.00	4,82,57,385
(c) Payments out of funds						
• Capital expenditure on Fixed	54,70,890					54,70,890
• Capital Expenditure on Other		2,01,45,233				0.00
• Revenue Expenditure on						
o Salary, Wages, allowances etc.						0.00
o Rent						0.00
• Other:						-
o Loss on disposal of Grant						0.00
o Grants Refunded						0.00
• Other administrative charges						0.00
Total (c)	54,70,890	2,01,45,233	0.00	0.00	0.00	2,56,16,123
Net balance at the year end (a+b)- (c)	58,10,626	1,68,30,636	-	-	-	2,26,41,262

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33010	Loans from Central Government		
33020	Loans from State government		
33030	Loans from Govt. bodies & Associations		
33040	Loans from international agencies		
33050	Loans from banks & other financial institutions		
33060	Other Term Loans		
33070	Bonds & debentures		
33080	Other Loans		
	Total Secured Loans	0.00	0.00

Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33110	Loans from Central Government		
33120	Loans from State government	1,97,98,353	1,99,85,697
33130	Loans from Govt. bodies & Associations		
33140	Loans from international agencies		
33150	Loans from banks & other financial institutions		
33160	Other Term Loans		
33170	Bonds & debentures		
33180	Other Loans		
	Total Unsecured Loans	1,97,98,353	1,99,85,697

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors	41,86,754	50,73,317

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34020	From Revenues		
34030	From staff		
34080	From Others		
	Total deposits received	41,86,754	50,73,317

Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year (Rs)	Additions during the current year (Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the current year (Rs)
34110	Civil Works				0.00
34120	Electrical works				0.00
34180	Others				0.00
	Total of deposit works	0.00	0.00	0.00	0.00

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
35010	Creditors		
35011	Employee Liabilities	8,70,458.00	5,72,900
35012	Interest Accrued and Due	12,057	12,057
35020	Recoveries Payable	1,85,429	1,34,785
35030	Government Dues Payable		
35040	Refunds Payable		
35041	Advance Collection of Revenues	1,180	1,180
35080	Others		
	Total Other liabilities (Sundry Creditors)	10,69,124.00	7,20,922

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	5,77,485	3,46,806
36020	Provision for Interest		
36030	Provision for Other Assets		
	Total Provisions	5,77,485	3,46,806

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Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block: Opening Balance	Gross Block: Additions during the period	Gross Block: Deduction s during the period	Gross Block: Cost at the end of the year	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions during the period	Accumulated Depreciation: Deducti o ns during the period	Accumulated Depreciation: Total at the end of the year	Net Block: At the end of current year	Net Block: At the end of the previous year
1	2	3	4	5	6			9	10	11	12
41,010	Land	44,50,884			44,50,884				0.00	44,50,884	44,50,884
41,011	Lakes	9,86,436			9,86,436				0.00	9,86,436	9,86,436
41,020	Buildings	3,45,23,279			3,45,23,279	74,42,823	9,02,682		83,45,505	2,61,77,774	2,70,80,456
	Infrastructure Assets										
41,030	• Roads and Bridges	2,79,41,139			2,79,41,139	2,01,51,157	11,12,855		2,12,64,012	66,77,127	77,89,982
41,031	• Sewerage and drainage	56,66,020			56,66,020	28,95,110	1,84,727		30,79,837	25,86,183	27,70,910
41,032	• Water ways	1,07,40,234			1,07,40,234	40,19,090	6,72,114		46,91,204	60,49,030	67,21,145
41,033	• Public Lighting	28,56,346			28,56,346	27,45,696	11,065		27,56,761	99,585	1,10,650
41,034	Sanitation & SWM				-				-	-	-
41,040	• Plants & Machinery	63,25,700			63,25,700	21,53,206	4,17,249		25,70,455	37,55,244	41,72,494
41,050	• Vehicles	92,14,761	11,21,029		1,03,35,790	52,44,343	5,09,145		57,53,487	45,82,303	39,70,418
41,060	• Office & other equipment	10,99,653			10,99,653	6,48,297	45,136		6,93,433	4,06,220	4,51,355
41,070	• Furniture, fixtures, fittings and electrical appliances	5,49,295			5,49,295	2,98,469	25,083		3,23,551	2,25,744	2,50,826
4,180	• Other fixed assets	28,06,258.00			28,06,258	5,33,189	2,27,307		7,60,496	20,45,762	22,73,069
	Total	10,71,60,005	11,21,029	0.00	10,82,81,034	4,61,31,379	41,07,362	-	5,02,38,742	5,80,42,292	6,10,28,625
41,210	Work-in-progress	2,64,71,150	84,76,756		3,49,47,906			0.00	0.00	34947906.00	2,64,71,150
	Total	13,36,31,155	95,97,785	-	14,32,28,940	4,61,31,379	41,07,362	0.00	5,02,38,742	9,29,90,198	8,74,99,775

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BHOPAL
CHARTERED ACCOUNTANTS

Schedule B-12: Investments - General Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs)
42010	• Central Government Securities				
42020	• State Government Securities				
42030	• Debentures and Bonds				
42040	• Preference Shares				
42050	• Equity Shares				
42060	• Units of Mutual Funds				
42070	• Other Investments				
	Total of Investments General Fund		0.00	0.00	0.00

Schedule B-13: Investments - Other Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost (Rs.)	Previous year Carrying Cost (Rs)
42110	• Central Government Securities				
42120	• State Government Securities				
42130	• Debentures and Bonds				
42140	• Preference Shares				
42150	• Equity Shares				
42160	• Units of Mutual Funds				
42170	• Other Investments	FDR	-	10,00,000	10,00,000
	Total of Investments Other Fund		-	**10,00,000**	**10,00,000**

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars			Current Year (Rs.)	Previous Year (Rs.)
43010	Stores			2,35,699	2,35,699
43020	Loose Tools				
43080	Others			8,02,261	10,37,043
	Total Stock in hand			**10,37,960**	**12,72,742**

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CHARTERED ACCOUNTANTS

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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**				
	Less than 5 years	20,15,383		20,15,383	14,61,248
	More than 5 years*			-	
	Sub - total	20,15,383	0.00	20,15,383	14,61,248
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Property Taxes	20,15,383	0.00	20,15,383	14,61,248
43120	**Receivable of Other Taxes**				
	Less than 3 years	55,18,161		55,18,161	42,52,196
	More than 3 years*				
	Sub - total	55,18,161	0.00	55,18,161	42,52,196
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	55,18,161	0.00	55,18,161	42,52,196
43130	**Receivables for Fees and User Charges**				
	Less than 3 years	24,88,400		24,88,400	14,37,620
	More than 3 years*				
	Sub - total	24,88,400	0.00	24,88,400	14,37,620
43140	**Receivables from Other Sources**				
	Less than 3 years	9,03,247		9,03,247	7,62,325
	More than 3 years*				
	Sub - total	9,03,247	0.00	9,03,247	7,62,325
43150	**Receivables from Government**				
	Sub - total	0.00	0.00	0.00	0.00
	Total of Sundry Debtors (Receivables)	**1,09,25,191**	**0.00**	**1,09,25,191**	**79,13,389**

Schedule B-16: Prepaid Expenses

Account Code	Particulars			Current Year (Rs.)	Previous Year (Rs.)
44010	Establishment				
44020	Administrative				
44030	Operations & Maintenance			58,701	58,701
	Total Prepaid expenses			58,701	58,701

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Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
45010	**Cash**		
45020	**Balance with Bank - Municipal Funds**		
45021	Nationalised Banks	2,33,64,370	3,10,07,400
45022	Other Scheduled Banks		
45023	Scheduled Co-operative Banks		
45024	Post Office		
	Sub-total	**2,33,64,370**	**3,10,07,400**
45040	**Balance with Bank - Special Funds**		-
45041	Nationalised Banks	-	
45042	Other Scheduled Banks		
45043	Scheduled Co-operative Banks		
45044	Post Office		
	Sub-total	-	-
45060	**Balance with Bank - Grant Funds**		
45061	Nationalised Banks		
45062	Other Scheduled Banks		
45063	Scheduled Co-operative Banks		
45064	Post Office		
	Sub-total	-	-
	Total Cash and Bank balances	**2,33,64,370**	**3,10,07,400**

Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
46010	Loans and advances to employees			-	-
46020	Employee Provident Fund Loans				0.00
46030	Loans to Others				0.00
46040	Advance to Suppliers and Contractors				0.00
46050	Advance to Others				0.00
46060	Deposit with External Agencies	378660.00			378660.00
46080	Other Current Assets				0.00
	Sub -Total	3,78,660	0.00	-	3,78,660
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				0.00
	Total Loans, advances, and deposits	3,78,660	0.00	-	3,78,660

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

Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
46110	Loans to Others		
46120	Advances		
46130	Deposits		
	Total Accumulated Provision	0.00	0.00

Schedule B-19: Other Assets

Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
47010	Deposit Works		
47020	Other asset control accounts		
	Total Other Assets	0.00	0.00

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

Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
48010	Loan Issue Expenses		
48020	Discount on Issue of Loans		
48030	Others		
	Total Miscellaneous expenditure	0.00	0.00

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नगर परिषद, गौतमपुरा

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MUNICIPAL COUNCIL GOUTAMPURA
INCOME AND EXPENDITURE STATEMENT
For the period from 1 April 2023 to 31 March 2024

	Item/ Head of Account	Schedule No	Current Year (Rs)	Previous Year (Rs)
A	**INCOME**			
	Tax Revenue	IE-1	76,63,470	14,51,920
	Assigned Revenues & Compensation	IE-2	1,90,15,582	1,87,54,310
	Rental Income from Municipal Properties	IE-3	18,42,506	19,93,066
	Fees & User Charges	IE-4	10,33,143	49,84,501
	Sale & Hire Charges	IE-5	2,26,379	8,26,340
	Revenue Grants, Contributions & Subsidies	IE-6	1,19,84,323	46,61,156
	Income from Investments	IE-7	-	7,64,435
	Interest Earned	IE-8	8,32,095	-
	Other Income	IE-9	4,11,738	40,14,531
	Total - INCOME		**4,30,09,236**	**3,74,50,259**
B	**EXPENDITURE**			
	Establishment Expenses	IE-10	2,04,90,767	2,40,47,724
	Administrative Expenses	IE-11	9,40,011	12,16,789
	Operations & Maintenance	IE-12	1,82,53,703	1,39,28,814
	Interest & Finance Expenses	IE-13	31,501	-
	Programme Expenses	IE-14	11,93,067	11,25,541
	Revenue Grants, Contributions & subsidies	IE-15	7,79,186	-
	Provisions & Write off	IE-16	20,00,000	-
	Miscellaneous Expenses	IE-17	-	-
	Depreciation		41,07,362	44,11,306
	Total - EXPENDITURE		**4,77,95,597**	**4,47,30,174**
C	*Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)*		(47,86,361)	(72,79,915)
D	Add/Less: Prior period Items (Net)	IE-18	-	-
E	***Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)***		**(47,86,361)**	**(72,79,915)**
F	**Less: Transfer to Reserve Funds**		-	-
G	***Net balance being surplus/ deficit carried over to Municipal Fund (E-F)***		**(47,86,361)**	**(72,79,915)**

UDIN No. - 24439685BKGXZJ6490
Date : 17.11.2024

For RAHUL RAWAT & CO.
Chartered Accountants

RAHUL RAWAT & CO. CHARTERED ACCOUNTANTS

Rahul Rawat

CA Rahul Rawat
(Partner)
FRN No. - 025933C
M.No. - 439685

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Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
11001	Property tax	30,46,244	25,19,220
11002	Water tax	26,23,480	19,26,500
11003	Sewerage Tax	2,32,723	2,48,178
11004	Conservancy Tax		
11005	Lighting Tax		
11006	Education tax		
11007	Vehicle Tax		
11008	Tax on Animals		
11009	Electricity Tax		
11010	Professional Tax		
11011	Advertisement tax		
11012	Pilgrimage Tax		
11013	Export Tax		
11051	Octroi & Toll		
11080	Other taxes	17,61,023	
	Sub-total	**76,63,470**	14,51,920
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	**76,63,470**	**14,51,920**

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

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
11090-01	Property taxes		
11090-11	Other Tax		
	Total refund and remission of tax revenues	-	-

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current Year (Rs.)	Current Year (Rs.)
12010	Taxes and Duties collected by others	20,53,055	15,36,678
12020	Compensation in lieu of Taxes / duties	1,69,62,527	1,72,17,632
12030	Compensations in lieu of Concessions	-	-
	Total assigned revenues & compensation	**1,90,15,582**	**1,87,54,310**

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Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)	Current Year (Rs.)
13010	Rent from Civic Amenities	18,14,526	19,93,066
13020	Rent from Office Buildings	27,980	
13030	Rent from Guest Houses		
13040	Rent from lease of lands		
13080	Other rents		
	Sub-Total		
13090	Less: Rent Remission and Refunds		
	Sub-total		
	Total Rental Income from Municipal Properties	**18,42,506**	**19,93,066**

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

Account Code.	Particulars	Current Year (Rs.)	Current Year (Rs.)
14010	Empanelment & Registration Charges		41,63,881
14011	Licensing Fees		7,000
14012	Fees for Grant of Permit	15,989	
14013	Fees for Certificate or Extract	1,62,757	2,04,770
14014	Development Charges	1,51,918	
14015	Regularization Fees		97,299
14020	Penalties and Fines	400	
14040	Other Fees	1,05,559	1,52,232
14050	User Charges	5,96,520	25,460
14060	Entry Fees		
14070	Service / Administrative Charges		
14080	Other Charges		3,33,859
	Sub-Total	**10,33,143**	**49,84,501**
14090	Less: Rent Remission and Refunds		
	Sub-total	-	-
	Total income from Fees & User Charges	**10,33,143**	**49,84,501**

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
15010	Sale of Products		7,54,840
15011	Sale of Forms & Publications	2,26,379	71,500
15012	Sale of stores & scrap		
15030	Sale of Others		
15040	Hire Charges for Vehicles		
15041	Hire Charges for Equipment		
	Total Income from Sale & Hire charges - income head-wise	**2,26,379**	**8,26,340**

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Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
16010	Revenue Grant	78,76,961	1,72,000
16020	Re-imbursement of expenses	41,07,362	44,11,306
16030	Contribution towards schemes		77,850
	Total Revenue Grants, Contributions & Subsidies	**1,19,84,323**	**46,61,156**

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
17010	Interest on Investments		7,64,435
17020	Dividend		
17030	Income from projects taken up on commercial basis		
17040	Profit in Sale of Investments		
17080	Others		
	Total Income from Investments	**-**	**7,64,435**

Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
17110	Interest from Bank Accounts	8,32,095	
17120	Interest on Loans and advances to Employees		
17130	Interest on loans to others		
17180	Other Interest		
	Total - Interest Earned	**8,32,095**	**-**

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
18010	Deposits Forfeited		
18011	Lapsed Deposits		
18020	Insurance Claim Recovery		
18030	Profit on Disposal of Fixed assests		
18040	Recovery from Employees		
18050	Unclaimed Refund/ Liabilities		
18060	Excess Provisions written back		
18080	Miscellaneous Income	4,11,738	40,14,531
	Total Other Income	**4,11,738**	**40,14,531**

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Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
21010	Salaries, Wages and Bonus	1,96,85,022	1,58,34,693
21020	Benefits and Allowances	4,12,556	52,38,937
21030	Pension	1,20,656	29,74,094
21040	Other Terminal & Retirement Benefits	2,72,533	
	Total establishment expenses	**2,04,90,767**	**2,40,47,724**

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
22010	Rent, Rates and Taxes		
22011	Office maintenance	6,415	
22012	Communication Expenses		
22020	Books & Periodicals		
22021	Printing and Stationery		1,82,279
22030	Traveling & Conveyance		20,916
22040	Insurance	84,207	1,44,858
22050	Audit Fees		
22051	Legal Expenses	1,02,150	1,15,000
22052	Professional and other Fees	2,24,987	6,04,728
22060	Advertisement and Publicity	5,22,252	1,49,008
22061	Membership & subscriptions		
22080	Other Administrative Expenses		
	Total administrative expenses	**9,40,011**	**12,16,789**

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
23010	Power & Fuel	61,00,261	71,66,468
23020	Bulk Purchases	61,49,546	31,84,084
23030	Consumption of Stores		
23040	Hire Charges	7,98,164	7,58,630
23050	Repairs & maintenance -Infrastructure Assets	11,27,899	1,24,907
23051	Repairs & maintenance - Civic Amenities	18,08,406	
23052	Repairs & maintenance - Buildings	13,56,645	
23053	Repairs & maintenance - Vehicles	8,61,027	1,34,854
23054	Repairs & maintenance - Furniture		
23055	Repairs & maintenance - Office Equipments	10,808	
23056	Repairs & maintenance -Electrical Appliances		
23057	Repairs & maintenance - Plant & Machinery	40,947	
23059	Repairs & maintenance - Others		13,95,496
23080	Other operating & maintenance expenses		11,64,375
	Total operations & maintenance	**1,82,53,703**	**1,39,28,814**

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नगरपरिषद, गौतमपुरा

CHARTERED ACCOUNTANT

Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
24010	Interest on Loans from Central Government		
24020	Interest on Loans from State Government		
24030	Interest on Loans from Government Bodies & Associations		
24040	Interest on Loans from International Agencies		
24050	Interest on Loans from Banks & Other Financial Institutions	30,498	
24060	Other Interest		
24070	Bank Charges	1,003	
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	**31,501**	-

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
25010	Election Expenses		3,76,510
25020	Own Programs	11,93,067	7,49,031
25030	Share in Programs of others		
	Total Programme Expenses	**11,93,067**	**11,25,541**

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
26010	**Grants [specify details]**	6,74,514	
26020	**Contributions [specify details]**		
26030	**Subsidies [specify details]**	1,04,672	
	Total Revenue Grants, Contributions & Subsidies	7,79,186	-

Schedule IE-15: Provisions and Write off

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
27010	Provisions for doubtful receivables		
27020	Provision for other Assets		
27030	Revenues written off	20,00,000	
27040	Assets written off		
27050	Miscellaneous Expense written off		
	Total Provisions & Write off	20,00,000	

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Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year (Rs.)	Current Year (Rs.)
27110	Loss on disposal of Assets		
27120	Loss on disposal of Investments		
27180	Other Miscellaneous Expenses		
	Total Miscellaneous expenses	-	-

Schedule IE-18: Prior Period Items (Net)

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

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RAHUL RAWAT & CO.
BHOPAL
CHARTERED ACCOUNTANTS

MUNICIPAL COUNCIL GOUTAMPURA

Receipts and Payments Account

For the period from 1 April 2023 to 31 March 2024

Account Code	Head of Account	Current Period Amount	Previous Year	Account Code	Head of Account	Current Period Amount	Previous Year
	Opening Balances Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	3,10,07,400	**2,86,72,649**				
	Operating Receipts				***Operating Payments***		
110	Tax Revenue	30,11,748	27,83,236	210	Establishment Expenses	1,96,20,309	2,34,74,824
120	Assigned Revenues & Compensations	1,90,15,582	1,87,54,310	220	Administrative Expenses	19,38,416	12,16,789
130	Rental income from Municipal Properties	15,60,618	16,64,173	230	Operations and Maintenance	1,56,58,131	1,35,82,008
140	Fees & User Charges	10,33,143	49,84,501	240	Interest & Finance Charges	2,18,845	
150	Sale & Hire Charges	2,26,379	8,26,340	250	Programme Expenses	11,93,067	11,25,541
160	Revenue Grants, Contributions & Subsidies		2,49,850	260	Revenue Grants, Contributions & Subsidies	7,79,186	
170	Income from Investments			271	Other Expenses	20,00,000	
171	Interest Earned	8,32,095	7,64,435				
180	Other Income	4,11,738	40,14,531				
	Non-Operating Receipts-				***Non-Operating Payments***		
310	*Municipal Fund*			**310**	*Municipal Fund*		
320	*Grants and contribution for specific purposes*	1,78,90,123	2,18,38,000	**320**	*Refund of Grants*		2,48,270
330	*Loans Received*		2,25,027	340	Refund of Deposits	9,68,863	
340	*Deposits Received*	82,300	94,787	330	Secured Loans		17,16,283
				35020	Recoveries Payable	13,07,156	3,05,815
350	*Other Liabilities*			35011	Employee Liabilities		
360	*Provision*		10,33,304	35010	Creditors		53,12,283
431	*Sundry depbtores*	19,21,808		360	Provisions	3,46,806	66,12,007

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नगर परिषद, गौतमपुरा

L RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

460	*Loans, Advances & Deposit*			410	Acquisition / Purchase of Fixed Assets	11,21,029	
470	*Other Assets*			412	Capital WIP	84,76,756	3,36,900
	Totalling Mistake		70,020	460	Loan & Advance		10,37,043
				421	Investments - General Fund		
					Closing Balances Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	2,33,64,370	3,10,07,400
	TOTAL	7,69,92,934	8,59,75,163		**TOTAL**	7,69,92,934	8,59,75,163

मुख्य नगर पालिका अधिकारी
नगर परिषद, गौतमपुरा

For RAHUL RAWAT & CO.
Chartered Accountants

CHARTERED ACCOUNTANTS BHOPAL

CA Rahul Rawat
(Partner)
FRN No. - 025933C
M.No. - 439685

MUNICIPAL COUNCIL GAUTAMPURA
DIST - INDORE
BANK BALANCE SHEET
01-April-23 to 31-March-24

S.No	Name Of Bank	Account No.	Cash Book Balance		Bank Balance		Opening Diffrence	Closing Diffrence
			Opening Balance	Closing Balance	Opening Balance	Closing Balance		
1	State Bank Of India	2220	27,24,977.00	65,11,525.91	27,24,976.71	65,11,525.91		
2	State Bank Of India	7834	41,06,230.00	13,90,036.00	41,06,230.34	13,90,036.34	-	-
3	Corporative Bank	9935	3,78,242.00	7,43,312.00	3,78,241.98	7,43,311.98	(0.34)	
4	HDFC Bank	9612	1,16,58,763.00	53,04,753.00	1,16,58,762.60	53,04,752.60	0.02	
5	canara Bank	1746	88,05,232.00	61,01,333.00	88,05,232.00	61,01,333.00	0.40	
6	ICICI Bank	0144	18,24,692.00	17,18,559.00	18,24,692.00	17,18,559.00	-	-
7	Gramin Bank	1260	15,09,264.00	15,94,851.00	15,09,264.00	15,94,851.00	-	-
							-	-
			3,10,07,400.00	2,33,64,369.91	3,10,07,399.63	2,33,64,369.83	0.08	-

मुख्य नगर पालिका अधिकारी
नगर परिषद, गौतमपुरा

r RAHUL RAWAT & CO.
Chartered Accountants

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

CA Rahul Rawat
(Partner)
FRN No. - 025933C
M.No. - 439685

Municipal Council Gautampura

STATEMENT OF CASHFLOW

(As On 31 March 2024)

(AMOUNT IN RUPEES)

Particulars	Current Year (Rs.) 2023-24		Previous Year 2022-23
[A] Cash Flows from Operating Activities			
Gross Surplus Over Expenditure	(47,86,360.97)	(47,86,360.97)	(25,86,017.00)
Add: Adjustments For			
Depreciation	41,07,362.36		
Interest And Finance Expenses	31,500.88	41,38,863.24	4,17,20,073.32
Less: Adjustments For			
Profit On Disposal Of Assets			
Net Of Adjustments Made To Municipal Funds			(70,020.00)
Investment Income			(7,64,435.00)
Transfer To Reserves			
Interest Income Received	8,32,095.00	(8,32,095.00)	-
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		1,84,597.27	3,91,34,056.32
Changes In Current Assets And Current Liabilities			
(Increase)/Decrease In Sundry Debtors	(30,11,802.00)		(26,58,171.00)
(Increase)/Decrease In Stock In Hand	2,34,782.00		(10,37,043.00)
(Increase)/Decrease In Prepaid Expenses	-		
(Increase)/Decrease In Other Current Assets	-		
(Decrease)/Increase In Deposits Received	(8,86,563.00)		(23,243.00)
(Decrease)/Increase In Deposits Work	-		-
(Decrease)/Increase In Other Current Liabilities	3,48,202.00		(10,48,596.00)
(Decrease)/Increase In Provisions	2,30,679.00		9,906.00
Extra ordinary items (please specify)		(30,84,702.00)	
701510			
Capital contribution			
Net Cash Generated from / (Used in) Operating Activities [A]		(29,00,104.73)	3,43,76,909.32
[B] Cash Flows from Investing Activities			
Purchase Of Fixed Assets And Cwip	95,97,785.00		1,19,24,290.00
(Increase)/Decrease In Special Funds/ Grants	77,26,000.00		(56,82,110.00)
(Increase)/Decrease In Earmarked Funds	-		
(Increase)/Decrease In Reserve ' Grant Against Fixed Asset'	(1,36,31,799.64)		(1,17,44,583.83)
		36,91,985.36	
Add:			
Proceeds From Disposal Of Assets			
Proceeds From Disposal Of Investments			

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नगर परिषद, गौतमपुरा

CHARTERED ACCOUNTANTS

Investment Income Received			
Interest Income Received	8,32,095.00	8,32,095.00	-
Net cash generated from/(used in) investing activities [B]		**45,24,080.36**	-
[C] Cash flows from Financing Activities			
Add:			
Loans From Banks/Others Received	1,97,98,352.88		1,99,85,697.00
Less:			
Interest & Finance Expenses	(31,500.88)		-
		1,97,66,852.00	1,99,85,697.00
Net Cash Generated From/(Used In) Financing Activities [C]		**1,97,66,852.00**	**1,99,85,697.00**
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)		**2,13,90,827.63**	**5,43,62,606.32**
Cash And Cash Equivalent At Beginning Of The Period		**3,10,07,400.00**	**2,86,72,649.00**
Cash and cash equivalent at end of the period		**2,33,64,369.91**	**3,10,07,400.00**
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	2,33,64,369.91	2,33,64,369.91	3,10,07,400.00
Total Of The Breakup Of Cash And Cash Equivalents		-	

UDIN No. - 24439685BKGXZJ6490
Date: 17.11.2024

मुख्य नगर पालिका अधिकारी
नगर परिषद, गौतमपुरा

For RAHUL RAWAT & CO.
Chartered Accountants

RAHUL RAWAT & CO. BHOPAL CHARTERED ACCOUNTANTS

CA Rahul Rawat
(Partner)
FRN No. - 028933C
M.No. - 439685