

**VPCA AND ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
**CA. PULKIT AGRAWAL** Contact  
ACA, B.com

212, fortune Ambiance south tukoganj Indore (MP)  
No.- 98061-85430  
Email id:- Pulkit@vsmc.co.in

**AUDIT REPORT FOR THE YEAR ENDING**  
**2022-23**  
**NAGAR PARISHAD GAUTMAMPURA DISTT. INDORE (M.P)**



क्रमांक / 05 / 2024

प्रति,

गौतमपुरा, दिनांक: 02 / 01 / 2024

आयुक्त,  
नगरीय प्रशासन एवं विकास  
मध्यप्रदेश, भोपाल

विषय:- नगरीय निकायो के सीए द्वारा संपरीक्षित वित्तीय लेखे वर्ष 2022-23 प्रेषित किये जाने  
विषयक ।

संदर्भ:- आपका पत्र क्रमांक आडिट/लेखाशाखा-4 (क) / 265 / 20349 भोपाल दिनांक  
07 / 12 / 2023

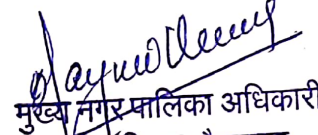
उपरोक्त विषय एवं संदर्भ मे निवेदन है, कि इस निकाय द्वारा वित्तीय वर्ष 2022-23  
के वित्तीय लेखे सीए द्वारा संपरीक्षित कर वित्तीय लेखे वर्ष 2022-23 के आपकी ओर आवश्यक  
कार्यवाही हेतु प्रेषित है ।

संलग्न:- संपरीक्षित वित्तीय लेखे वर्ष 2022-23

क्रमांक / ..... / 2024

प्रतिलिपि

संभागीय संयुक्त संचालक, नगरीय प्रशासन एवं विकास इंदौर संभाग, इंदौर की ओर  
आवश्यक कार्यवाही हेतु प्रेषित ।

  
मुख्य नगर पालिका अधिकारी  
मुख्य नगर परिषद् गौतमपुरा  
नगर परिषद् गौतमपुरा  
गौतमपुरा, दिनांक:- ..... / ..... / 2024

मुख्य नगर पालिका अधिकारी  
नगर परिषद् गौतमपुरा  
मुख्य नगर पालिका अधिकारी  
नगर परिषद्, गौतमपुरा

**AUDIT REPORT IN CONNECTION WITH ANNUAL AUDIT OF GAUTAMPURA NAGARPARISHAD**

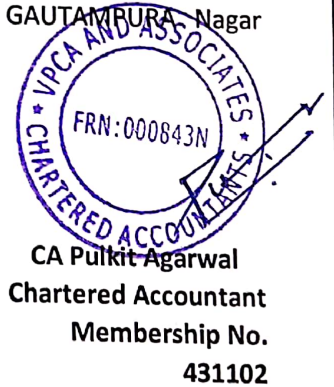
We have examined the Receipt & Payment Account, for the year ended on 31st March 2023, attached herewith, of GAUTAMPURA Nagar Parishad, INDORE. With regards to the Audit, we have made the following observation:

- We certify that the Receipt & Payment Account are in agreement with the books of account maintained at the office of Nagar Parishad;
- We report the following observations/discrepancies/inconsistencies :  
"As per notes to accounts in annexure "A" Attached".
- The observations/discrepancies /inconsistencies observed in regards with the scope of audit have been detailed out in "Annexure B" along with its sub schedules B-1 to B-6
- Details regarding revenue collection against the previous collection targets and the growth attained during the year in comparison to previous year in given in "Annexure C".
- Subject to above,-
  - I. We have obtained all the information and explanations which, to the of best our knowledge and belief, were necessary for the purposes of the audit;
  - II. In our opinion, proper books of accounts have been kept by the above named Entity so far as it appears from the examination of the books.
  - III. Balance Sheet for the year ending 2022-23 is not prepared by the parishad.
  - IV. In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, given in above Annexure 'A' give a true and fair view of the Receipts and Payments account of the GAUTAMPURA Nagar Parishad for the year ended on as at 31st March 2023.

Place: Indore

Date: 28/12/2023

UDIN-23431102BGVWMX6505



लेखापाल  
नगर परिषद् गौतमपुरा, जिला-इन्दौर

मुख्य नगर पालिको अधिकारी  
नगर परिषद्, गौतमपुरा

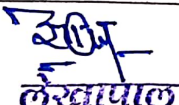


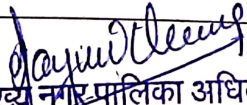
**Notes to the accounts – Annexure “A”**

- 1 We suggest that current accounts should be linked with another sweep account with the bank so that idle fund automatically gets transferred to short term deposit without affecting the liquidity of fund, so that interest income can be earned.
- 2 We suggest that Bank Ledger Accounts for all banks should be prepared so that Bank Reconciliation Statement can be prepared periodically.
- 3 Mukhyamantri Adoh Sanrachana Yojana Cash book has also been maintained by municipality which are not consolidated in receipts and payments account.

**Audit of Revenue**


S. No.	Indicators	Observation	Remarks																									
1.	The Auditor is responsible for audit of revenue from various sources.	We have audited all the sources by applying Sample Test Check Basis from where municipality is deriving its revenue for the financial year 2022-23 and details of various sources have been reported in <b>Receipt &amp; Payment Account</b> .	The Sampattikar, Samekitkar, JalKar ,NagariyaVikasUpkar, were found to have slow g rowth.																									
2.	The Auditor is Responsible for checking the revenue receipts from the counter files of receipt books & verifies that the money received is duly deposited in respective bank accounts.	<div>We have checked all the revenue receipts from the counterfoils of the receipt books and they are found to be in agreement with the figures reported in the cash book and ledgers. All the revenue receipts are being deposited in a bank properly except some discrepancies found as follows</div> <table><thead><tr><th>S No.</th><th>Receipt No.</th><th>Amount in receipt</th><th>Amount in ledger and cash book</th><th>Difference</th></tr></thead><tbody><tr><td colspan="5"><b>Jalkar less deposited in Bank</b></td></tr><tr><td colspan="5"><b>Sampatti Kar less deposited in Bank</b></td></tr><tr><td colspan="5">SampattiKar original receipts not attached after cancellation of original receipt (Original receipts are missing)</td></tr><tr><td></td><td></td><td></td><td></td><td></td></tr></tbody></table>	S No.	Receipt No.	Amount in receipt	Amount in ledger and cash book	Difference	<b>Jalkar less deposited in Bank</b>					<b>Sampatti Kar less deposited in Bank</b>					SampattiKar original receipts not attached after cancellation of original receipt (Original receipts are missing)										No discrepancies found.
S No.	Receipt No.	Amount in receipt	Amount in ledger and cash book	Difference																								
<b>Jalkar less deposited in Bank</b>																												
<b>Sampatti Kar less deposited in Bank</b>																												
SampattiKar original receipts not attached after cancellation of original receipt (Original receipts are missing)																												

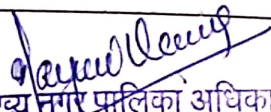
  
**लेखापाल**  
 नगर परिषद् गौतमपुरा, जिला-इन्दौर

  
 मुख्य नगरपालिका अधिकारी  
 नगर परिषद्, गौतमपुरा



3.	Percentage of Revenue Collection Increase / decrease in various heads in property tax, SamekitKar, ShikshaUpkar, NagriyaVikasUpkar& Other Tax as compared to previous year shall be part of Audit Report.	Percentage of revenue collection increase/decrease in various heads in Property tax, SamekitKar, ShikshaUpkar, NagriyaVikasUpkar and other tax have been prepared in Annexure - "B-1".	There has been significant downfall in recovery of sampattikar and samekit both Current as well as outstanding kar year
4.	Delay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO.	The amount received through different revenue sources have been deposited in bank on the same day when received except in some cases which are annexed to this report.	No discrepancies.
5.	Entries in Cash Book should be verified.	We have verified all the entries reported in the cash book on sample test check basis and found to be satisfactory.	Receipts are found to be accurate.
6.	Auditor shall specifically mention in report the revenue recovery against the Quarterly & Monthly Targets. Any lapses in revenue recovery shall form part of report.	Budgets estimated of income and expenditure are prepared on very higher side we suggest that budgeted income and expenditure should be estimated on the basis of actual past income and expenditure if we compare with the budgeted figure the realization of income is not up to the mark and we compare the same with the past year actual income the growth is positive. Recovery against target has been specifically mentioned in Annexure "B-2".	Municipality should use actual figures of past year while preparing budget so that under or over recovery is comparable against budgeted figures.
7.	The Auditor shall verify the interest income from FDR and verify that	The Interest income is recorded on cash basis only, i.e., only when FDR's mature. Therefore, there is no interest income recorded during the Financial Year 2021-22 and no FDR are matured during the current financial year.	The Balance of FDRs should also form part of Opening and Closing balances of Cash and Bank balance. Detailed comments


  
 लेखापाल  
 नगर परिषद् गौतमपुरा, जिला-इन्दौर

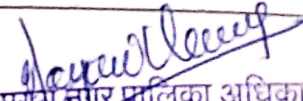
  
 मुख्य नगर पालिका अधिकारी  
 नगर परिषद्, गौतमपुरा

	interest income is duly & timely recorded in Cash Book.		are made under Audit of FDRs
8.	The Cases were investments are made on lesser interest rates shall be brought to the notice of Commissioner / CMO.	There were no investments except FDRs and FDRs are on prevailing Interest rates of Bank.	Nil.

### Audit of Expenditure

S. No.	AIIndicators	Observations	Remarks
1.	The auditor is responsible for audit of expenditure under all the schemes.	We have audited the expenditures incurred by the municipality using sample test check basis during the F.Y.2022-23. The irregularities found during vouching are mentioned in following supra.	Recovery against target has been specifically mentioned in Annexure "C".
2.	The Auditor is responsible for checking the entries in Cash Book & Verifying them from relevant vouchers.	We have audited the expenditures incurred by the municipality by applying sample test check basis. On checking the entries in cash book with relevant vouchers we found some minor discrepancies which are annexed in the report as "Annexure-B-3"	There are instances found where parishad expended more than allowed limit on Employees conveyance (Yatri bahtha to employee ) Parishad has to recover the excess amount expended from the particular employee details of which is given in the Annexure B-4
3.	Auditor shall check monthly balance of the Cash Book & guide the accountant to rectify the errors.	We examined the daily balances of the cash book and arithmetical & clerical errors have been identified by us, which was dealt with appropriately and rectified at the year end. Closing Balance has been worked out correctly by giving above rectification effects.	Municipality has to more focus on arithmetical errors.
4.	Auditor shall verify that the expenditure of a	The funds allocated for particular schemes were used only for that	Out of Own Fund expenses are brought to the notice with the

  
 लेखापाल  
 नगर परिषद् गौतमपुरा, जिला-इन्दौर

  
 मुख्य नगर पालिका अधिकारी  
 नगर परिषद्, गौतमपुरा



	particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of commissioner/CMO.	scheme. Any over Utilizations where payments were made using own funds of Municipality are annexed in this report as "Annexure-B-4"	"Annexure B-5".
5.	Auditor shall verify that expenditure is accordance with the guidelines directives act and rules issued by government of India.	All the amounts have been expensed in accordance with the guidelines, conditions, directives and rules issued by the government of the state or central government as the case may be and no contraventions were found or noticed during the course of audit.	Amounts were expended within the Guidelines issued by the Government.
6.	During the audit financial propriety shall also be checked. All the expenditure should be supported by financial administrative sanctions.	We found that all the expenditures were properly supported by the relevant and required vouchers, they were also adequately supported by the administrative and financial sanction accorded by the competent authority i.e., CMO/President.	No discrepancies found.
7.	All the cases where appropriate sanction has not been obtained shall be reported and the compliance of Audit observation shall be ensured during the Audit.	During the course of audit by applying Sample Test check basis, we did not come across any such expenditure which has been incurred without obtaining permission from the relevant sanctioning authority.	All the expenses were properly sanctioned.
8.	Auditor shall be responsible for verification of scheme project wise Utilization Certificates (UC'S) & shall be tallied with Income& Expenditure records and creation of Fixed Assets.	From the verification of utilization certificates and discussion with the management we found that they are preparing utilization certificates properly for specific Schemes/Projects on timely basis as and when they are being asked from the higher authority/sanctioning authority.	UC'S are prepared by the management of the ULB.

*30/11/20*  
लेखापाल

नगर परिषद् गौतमपुरा, जिला-इन्दौर

*30/11/20*  
मुख्य नगर पालिका अधिकारी  
नगर परिषद्, गौतमपुरा



**Audit of Book Keeping**

S. NO.	Indicators	Observations	Remarks
1.	Auditor is responsible for audit of all the books of accounts as well as stores.	We have verified the Cash book, Ledgers, Cashier cash book, Grant register, Bank account statements, Vouchers, Receipt books, Challan books and all the other Cash books specifically for other projects maintained by the municipality by applying sample test check basis. The books were found to be fair and any discrepancies including Arithmetical errors are dealt with in respective points.	The Books of accounts are properly maintained by the ULB.
2.	Auditor shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to ULB, any discrepancies observed should be brought into notice.	The books of Accounts are being maintained in Single Entry Accounting System by applying cash system of Accounting. Ledgers are maintained only for Income and Expenses. Individual Bank Account ledgers are not maintained. Only consolidated Bank book is prepared.	We suggest that Bank Ledger Accounts for all banks should be prepared so that proper Bank Reconciliation Statement can be prepared on periodically.
3.	The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances. All the cases of non-recovery shall be specifically mentioned in the audit report.	The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances. All the cases of non-recovery shall be specifically mentioned in the audit report.	No Discrepancies found.
4.	Bank Reconciliation	Municipality is preparing bank	Totaling mistakes need to be

**लेखापाल**

नगर परिषद गौतमपुरा, जिला-इन्दौर

*Jayant Chaudhary*  
मुख्य नगर पालिका अधिकारी  
नगर परिषद, गौतमपुरा




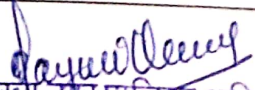


	Statement shall be verified from the records of U LB & the bank concerned.	reconciliation statements for its bank accounts. All the statements are annexed to this report in "Annexure-B-6".	avoided.
5.	Auditor shall be responsible for verifying the entries in the grant register. The Receipt & payments of grants shall be duly verified from the entries in the Cash Book.	We have reconciled the accounts of receipts and payments for the grant received and utilized during the year.	No discrepancies found.
6.	The Auditor shall verify the fixed assets register from the records & the discrepancies shall be brought to the notice of CMO.	The Auditor shall verify the fixed assets register from the records & the discrepancies shall be brought to the notice of CMO.	No discrepancies found.
7.	The auditor shall reconcile the accounts of receipt and payments especially for project funds.	The Receipt & payment for project funds are reconciled and all the receipts and payments of project funds are annexed to the report.	No such instances observed.

#### Audit of FDR

S. No.	Indicators	Observations	Remarks
1.	The auditor is responsible for audit of all FDR & TDR.	We have physically verified all the FDRs held by the municipality and complete details of which are being hereby annexed to this report in Annexure "B-5".	FDRs and FD Register were made available.
2.	Auditor shall ensure that proper records of FDR are maintained and all renewals are timely done.	Municipality has opted for auto renewal of the FDRs on its maturity thereby risk of not getting timely renewal of FDRs is almost nil and management has prepared proper register and records for the FDRs and they are	FDs get auto renewed.


  
 लेखापाल  
 नगर परिषद्, गौतमपुरा, जिला-इन्दौर

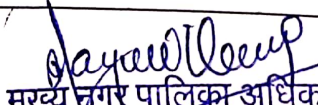
  
 मुख्य नगर पालिका अधिकारी  
 नगर परिषद्, गौतमपुरा

		in agreement with the physical FDRs.	
3.	Cases where FDR & TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO.	All the FDRs have been kept at the appropriate rate of interest and we didn't come across any instances where the FDRs have been kept at low rate of interest than the prevailing market rate.	No Discrepancies were found.
4.	Interest earned on FDR shall be verified from entries in the Cash Book.	As regards the verification of the interest earned and its reporting in the cash book we draw attention to the point that municipality is following and preparing its records on the cash basis of accounting thereby reporting interest income only at the time of receipts of such interest and not else.	No Discrepancies were found.

#### Audit of Tenders/Bids

S. No.	Indicators	Observations	Remarks
1.	The auditor is responsible for audit of all tenders/bids invited by ULB.	We have audited tenders/ bids invited by the ULB during the F.Y.2022-23 by applying Sample Test Check Basis and no contraventions or exceptions were noticed during the course of audit other than those which have been discussed in next points.	None
2.	Auditor shall check whether competitive tendering procedures are followed for all bids.	By applying Sample Test Check Basis, We found that competitive tendering procedures are being followed by the municipality except in the cases where only one bidder was involved in the bidding process.	None
3.	Auditor shall verify that receipts of tender fee/bid processing fee/performance guarantee both during the construction and	We have verified the receipts of Bid processing fees/Tender fees and the same have been accounted for in the books of account.	None

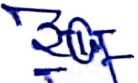
  
 लेखापाल  
 नगर परिषद् गौतमपुरा, जिला-इन्दौर

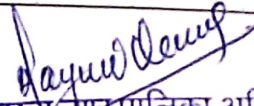
  
 मुख्य नगर पालिका अधिकारी  
 नगर परिषद्, गौतमपुरा

	maintenance period.		
4.	The bank guarantee, if received in lieu of bid processing fee/ performance guarantee shall be verified from the issuing bank.	There are no Bank guarantee	No such instances found
5.	The Conditions of BG's shall also be verified and any BG with any such condition which is against the interest of the ULB shall be verified and brought to the notice of Commissioner/CMO.	No such instances observed.	No such instances observed.
6.	The cases of extension of BG shall be brought to the notice of Commissioner/CMO proper guidance to extend the BG shall also be given to ULB.	As no guarantees were received by the municipality question of extension of bank guarantees shall not arise.	None.

#### Audit of Grants and Loans

S. No.	Indicators	Observations	Remarks
1.	Auditor is responsible for audit of Grants given by CG and its utilization.	On verification of records and communication with the management we found that grant is being received by the central and Utilization Certificates have been issued by the Authority.	None
2.	Auditor is responsible for audit of Grants received from State Government and its Utilization.	We have audited various grants received from the state government during the year covered under the audit and their Utilization Certificates have been issued by the Authority.	None
3.	The auditor shall perform audit of loans provided for	HUDCO loan avail for Shari PayjalYojana and the project is not	None

  
 लेखापाल  
 नगर परिषद् गौतमपुरा, जिला-इन्दौर

  
 मुख्या नगर पालिका अधिकारी  
 नगर परिषद्, गौतमपुरा



	physical infrastructure and its utilization. During this audit the auditor shall specifically comment on the revenue mechanism ie; whether the asset created out of the loan has generated desired revenue or not. He shall also comment on the possible reasons for non-generation of the revenue.	yet completed so question of realisation of the revenue does not arise.	
4.	The auditor shall specifically point out any diversion of funds from capital receipts/grant/loans to revenue expenditure and from one scheme/project to another.	On Sample Test check basis of the records, we didn't find any diversion of fund from capital receipts/grants/loans to revenue expenditure.	No such instances observed

**NAGAR PARISHAD GAUTAMPURA, DISTRICT INDORE**


**Annexure "B-"**

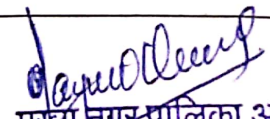
Amount deposited in the Bank after 2 working days

Date of receipt	Date of deposit	Amount	Delay in deposit

**Annexure-"B-2"**

S. No.	Particulars	Audited Actual 21-22(A)	Audited Actual 22-23(B)	Comparison from 2020-21 in %
1	Property tax outstanding	703357	288039	-59.05
2	Property tax current	656595	599399	-8.71
3	Samekit Kar Outstanding	197040	191160	-2.98
4	Samekit Kar current	156840	236100	50.54
5	Shiksha Upkar outstanding	292825	168842	-42.34
6	Shiksha upkar current	386909	359207	-7.16

  
**लेखापाल**  
 नगर परिषद गौतमपुरा, जिला-इन्दौर

  
 मुख्य नगर पालिका अधिकारी  
 नगर परिषद, गौतमपुरा





7	Vikas Kar Outstanding	233786	106155	-54.59
8	Vikas Kar Current	301517	260532	-13.59
9	Jalkar outstanding	262600	163010	-37.92
10	Jalkar current	1047350	1079820	3.10

**Annexure-"B-3"**

**Discrepancies observed during Audit of Expenditure**

Date	Name of the employee	Amount allowed	Amount expended	Amount to be recovered

**Annexure "B-4"**

**Details of Grant released and utilization in the year**

Grant Name	Opening Balance	Amount received as grant (fund)	Amount of expense from that Grant (fund)	Unutilized grant
No Utilization certificate provided by Nagar Parishad				

**Annexure-"B-5"**

FDR No.	Bank	FDR Date	Maturity Date	FDR Amount
043645110001260	MP Gramin Bank Gautampura	05.07.2020	04.07.2024	1509264



**लेखापाल**  
नगर परिषद् गौतमपुरा, जिला-इन्द्रौर

**मुख्य नगर पालिका अधिकारी**  
नगर परिषद्, गौतमपुरा

नगर परिषद्, गौतमपुरा					
प्राप्ति भुगतान खाता					
31-03-2023 को समाप्त होने वाले वर्ष के लिए					
प्राप्ति	राशि	राशि	भुगतान	राशि	राशि
प्रारम्भिक शेष की राशि	28672649	2,86,72,649			
वर्ष के दौरान प्राप्ति		5,73,74,454	वर्ष के दौरान भुगतान		5,50,39,703
चुंगीकर	17217632		सामान्य प्रशासन स्थाई वेतन	2725400	
सम्पत्ति कर विद्यमान	599399		सामान्य प्रशासन मंहगाई	908774	
सम्पत्ति कर बकाया	288039		सामान्य प्रशासन वाहन एवं ग्रह भाड़ा	63728	
समेकित कर विद्यमान	236100		सामान्य प्रशासन विनियमीतकर्म वेतन	78600	
समेकित कर बकाया	191160		सामान्य प्रशासन विनियमीतकर्म मंहगाई	157422	
शिक्षा उपकर विद्यमान	359207		सामान्य प्रशासन अस्थाई वेतन	655922	
शिक्षा उपकर बकाया	168842		राजस्व विभाग स्थाई वेतन	1694400	
विकास उपकर विद्यमान	260532		राजस्व विभाग मंहगाई	560270	
विकास उपकर बकाया	106155		राजस्व विभाग वाहन एवं ग्रह भाड़ा	20916	
कचरा संग्रहण विद्यमान	417840		राजस्व विभाग अस्थाई वेतन	711329	
कचरा संग्रहण बकाया	141960		स्टेशनरी खर्च	179696	
यात्रीकर	337000		कम्प्यूटर मरम्मत एवं कय	122087	
सम्पत्ति कर अधिभार	112026		कार्यालय फर्नीचर	88921	
कांजीहाउस (कोदवांडा)	650		विज्ञापन खर्च	149008	
अस्थाई पट्टा शुल्क	5400		फोटो कॉफी	2583	
नामात्रण एवं अधिभार शुल्क	974175		अग्निशमन विनियमीतकर्म वेतन	64080	
दुकान किराया विद्यमान	286733		अग्निशमन विनियमीतकर्म मंहगाई	128330	
दुकान किराया बकाया	116098		अग्निशमन अस्थाई वेतन	346782	
दुकान किराया अधिभार	12642		अग्निशमन सामग्री कय एवं मरम्मत कार्य	37063	
मुन्दाक शुल्क	1536678		प्रकाश / विद्युत विनियमीतकर्म वेतन	71940	
बाजार बैठक	346865		प्रकाश / विद्युत विनियमीतकर्म मंहगाई	144081	
प्रमाण पत्र शुल्क	201205		प्रकाश / विद्युत अस्थाई वेतन	247196	
आवेदन शुल्क	23060		विद्युत नवीन सामग्री कय एवं मरम्मत कार्य	1037043	
जन्म मृत्यु शुल्क	3565		विद्युत प्रवाह खर्च	1636248	
साहकारी लायसेंस शुल्क	7000		जलप्रदाय विनियमीतकर्म वेतन	203760	
फटाखा दुकान निलामी शुल्क	51000		जलप्रदाय विनियमीतकर्म मंहगाई	408058	
वेक्यूम एम्पेटर मलवाहन से प्राप्त आय	25460		जलप्रदाय अस्थाई वेतन	697891	
विनिधानों पर ब्याज	764435		जलप्रदाय नवीन सामग्री कय	1579129	
मुलभूत	3555000		जलप्रदाय विद्युत प्रवाह खर्च	3622800	
राज्यवित्त आयोग	2812000		जलप्रदाय मरम्मत एवं संचारण व्यय	124907	
15वे वित्त आयोग	7877000		वाहन मरम्मत व्यय	118399	
सड़क मरम्मत अनुरक्षण	1854000		सड़क सफाई स्थाई वेतन	4086300	
कायाकल्प योजना मद	3100000		सड़क सफाई मंहगाई	1366940	
विधायक नीधि मद	500000		सड़क सफाई वाहन एवं ग्रह भाड़ा	56652	
फायर वाहन कय अनुदान	1875000		सड़क सफाई विनियमीतकर्म वेतन	773440	

*Handwritten signature*  
मुख्य नगरपालिका अधिकारी  
नगर परिषद्, गौतमपुरा

*Handwritten signature*  
लेखापाल  
नगर परिषद् गौतमपुरा, जिला-इन्दौर

समेकित कर मद	265000	सड़क सफाई विनियमितकर्मी मंहगाई	1549028	
संबल अनुग्रह सहायता राशि	80000	सड़क सफाई अस्थाई वेतन	3527465	
मुख्यमंत्री कार्यक्रम राशि	92000	डीजल क्य	1897514	
जलकर विद्यमान	1079820	टयुब, टायर, बैटरी क्य	16455	
जलकर बकाया	163010	विभिन्न प्रकार की स्वास्थ्य सामग्री क्य	1604955	
जलकर अहिभार	123510	वाहन एवं मशीन किराया व्यय	632574	
नवीन नल कनेक्शन शुल्क	115500	वाहन बीमा व्यय	144858	
अन्य (एमपीयूडीसी विभाग)	4013521	उद्यान अस्थाई वेतन	218435	
मदन अनुज्ञा शुल्क	97299	उद्यान संरक्षण, संधारण एवं वृक्षारोपण पर व्यय	190028	
टेण्डर बिक्री शुल्क	71500	सफाई मरम्मत एवं संधारण कार्य व्यय	378245	
कचरा गाड़ी कार्यक्रम शुल्क	400	जलप्रदाय पेयजल परिवहन कार्य	1164375	
सूचना का अधिकार शुल्क	522	लोक निर्माण स्थाई वेतन	478800	
कर्मकार मण्डल शुल्क	415	लोक निर्माण मंहगाई	160115	
कॉलानी सुपर विजन शुल्क	4163881	लोक निर्माण वाहन एवं ग्रह भाड़ा	5676	
ट्री कटींग शुल्क	12500	लोक निर्माण अस्थाई वेतन	131602	
आडिट वसूली शुल्क	333859	नये रास्तों, सड़कों और नालियों का निर्माण	212599	
राजसात अमानत राशि (ई टेण्डरींग)	120027	सड़क एवं नाली मरम्मत कार्य	858101	
तिरंगा अभियान जनभागीदारी	59850	मुक्तिधाम सौंदर्यीकरण एवं जीर्णोद्धार निर्माण कार्य	2783616	
सशस्त्र झण्डा दिवस् शुल्क	610	आर.सी.सी. प्रीकास्ट बाउण्ड्रीवॉल निर्माण कार्य	568663	
आयकर कटौती विरुद्ध वसूली	94372	झील तालाब संरक्षण निर्माण कार्य	986436	
आयएचएसडीपी हितग्राही अंशदान	18000	मुख्यमंत्री अधोसंरचना विकास योजना कार्य	1747405	
अमानत राशि	105000	मशीनरी उपकरण एवं वाहन खरीदी व्यय	1299870	
		एमपीयूडीसी भूमि अधिग्रहण व्यय	4046752	
		प्रचार-प्रसार व्यय	376510	
		सी.ए. एवं अन्य कन्सलटेन्ट एन.जी.ओ., टेस्टिंग व्यय	604728	
		कानूनी प्रभार एवं संबल अनुग्रह सहायता राशि भूगतान	115000	
		भविष्य नीधि, पेंशन अंशदान, अर्जित अवकाश, अनुग्रह सहायता राशि, एरियर राशि भूगतान	2974094	
		लेखा परीक्षा, आडीट फीस, आयकर, जीएसटी भूगतान	192593	
		राष्ट्रीय, सामाजिक, धार्मिक एवं संस्कृतिक कार्यालयीन आयोजन व्यय	698531	
		रेड कास, झण्डा दिवस् एवं अन्य विविध व्यय	50500	
		सुरक्षा निधि व्यय	200270	
		ऋण भूगतान	305815	
		अमानत राशि भूगतान	48000	
		अंतिम शेष की राशि	31007400	31007400
महायोग	8,60,47,103	महायोग	8,60,47,103	

मुख्य नगर पालिका अधिकारी  
नगर परिषद्, गौतमपुरा


लेखापाल  
नगर परिषद् गौतमपुरा, जिला-इन्दौर



नगर परिषद्, गौतमपुरा  
आय एवं व्यय खाता  
31-03-2023 को समाप्त होने वाले वर्ष के लिए


मुख्य लेखा शीर्ष		मुख्य लेखा शीर्ष	
राजस्व व्यय	राशि	राजस्व आय	राशि
स्थापना व्यय	2,19,99,632	दरें एवं कर राजस्व	45,84,600
प्रशासनिक व्यय	4,53,374	निर्दिष्ट राजस्व एवं क्षति पूर्तियां	2,51,21,310
परिचालन एवं अनुरक्षण	1,44,22,617	नगर पालिका की सम्पत्तियों से प्राप्त कि	4,16,123
ब्याज एवं वित्त प्रभार	58,697	शुल्क एवं उपभोक्ता प्रभार	64,22,566
कार्यक्रम व्यय		विक्री एवं भाड़ा प्रभार	71,500
विविध	50,11,956	राजस्व अनुदान, योगदान एवं सब्सिडी	-
		विविध	40,13,521
		अर्जित ब्याज	7,64,435
		आय पर व्यय का आधिक्य (1-2)	
कुल	4,19,46,276	कुल	4,13,94,055


  
लेखापाल  
नगर परिषद् गौतमपुरा, जिला-इन्दौर

  
मुख्य नगर पालिका अधिकारी  
नगर परिषद्, गौतमपुरा



नगर परिषद्, गौतमपुरा		
राजस्व आय		
31-03-2023 को समाप्त होने वाले वर्ष के लिए		
दरें एवं कर राजस्व	राशि	राशि
सम्पत्ति कर विद्यमान		45,84,600
सम्पत्ति कर बकाया	599399	
समेकित कर विद्यमान	288039	
समेकित कर बकाया	236100	
शिक्षा उपकर विद्यमान	191160	
शिक्षा उपकर बकाया	359207	
विकास उपकर विद्यमान	168842	
विकास उपकर बकाया	260532	
कचरा संग्रहण विद्यमान	106155	
कचरा संग्रहण बकाया	417840	
यात्रीकर	141960	
जलकर विद्यमान	337000	
जलकर बकाया	1079820	
जलकर अधिभार	163010	
सम्पत्ति कर अधिभार	123510	
निर्दिष्ट राजस्व एवं क्षति पूर्तियां	112026	2,51,21,310
चुंगीकर	17217632	
राज्यवित्त आयोग	2812000	
मुलभूत	3555000	
मुन्द्राक शुल्क	1536678	
नगर पालिका की सम्पत्तियों से प्राप्त किराया आय		4,16,123
दुकान किराया विद्यमान	286733	
दुकान किराया बकाया	116098	
दुकान किराया अधिभार	12642	
काजीहाउस (कोदवांड़ा)	650	
शुल्क एवं उपभोक्ता प्रभार		64,22,566
भवन अनुज्ञा शुल्क	97299	
कचरा गाड़ी कार्यक्रम शुल्क	400	
सूचना का अधिकार शुल्क	522	
कर्मकार मण्डल शुल्क	415	
कॉलानी सुपर विजन शुल्क	4163881	
ट्री कटींग शुल्क	12500	
आडिट वसूली शुल्क	333859	
सशस्त्र झण्डा दिवस शुल्क	610	
तिरंगा अभियान जनभागीदारी	59850	
नवीन नल कनेक्शन शुल्क	115500	
बाजार बैठक	346865	
प्रमाण पत्र शुल्क	201205	


  
**लेखापाल**  
 नगर परिषद् गौतमपुरा, जिला-इन्दौर

  
 मुख्य नगर पालिका अधिकारी  
 नगर परिषद्, गौतमपुरा




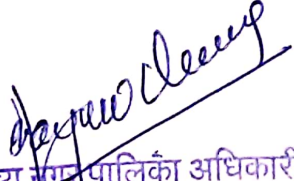
आवेदन शुल्क	23060	
राशन कार्ड शुल्क	0	
जन्म मृत्यु शुल्क	3565	
साहुकारी लायसेंस शुल्क	7000	
फटाखा दुकान निलामी शुल्क	51000	
वेक्यूम एम्पेटर मलवाहन से प्राप्त आय	25460	
अस्थाई पट्टा शुल्क	5400	
नामात्रण एवं अधिभार शुल्क	974175	
विनिधानों पर ब्याज	764435	7,64,435
बिक्री एवं भाड़ा प्रभार		71,500
टेण्डर बिक्री शुल्क	71500	
विविध		4013521
अन्य (एमपीयूडीसी विभाग)	4013521	
		4,13,94,055

  
 लेखापाल  
 नगर परिषद् गौतमपुरा, जिला-इन्दौर

  
 मुख्य नगर पालिका अधिकारी  
 नगर परिषद्, गौतमपुरा


नगर परिषद्, गौतमपुरा		
राजस्व व्यय		
31-03-2023 को समाप्त होने वाले वर्ष के लिए		
	राशि	राशि
स्थापना व्यय		2,19,99,632
सामान्य प्रशासन स्थाई वेतन	2725400	
सामान्य प्रशासन मंहगाई	908774	
सामान्य प्रशासन वाहन एवं ग्रह भाड़ा	63728	
सामान्य प्रशासन विनियमीतकर्म वेतन	78600	
सामान्य प्रशासन विनियमीतकर्म मंहगाई	157422	
सामान्य प्रशासन अस्थाई वेतन	655922	
राजस्व विभाग स्थाई वेतन	1694400	
राजस्व विभाग मंहगाई	560270	
राजस्व विभाग वाहन एवं ग्रह भाड़ा	20916	
राजस्व विभाग अस्थाई वेतन	711329	
अग्निशमन विनियमीतकर्म वेतन	64080	
अग्निशमन विनियमीतकर्म मंहगाई	128330	
अग्निशमन अस्थाई वेतन	346782	
अग्निशमन सामग्री कय एवं मरम्मत कार्य	37063	
प्रकाश/विद्युत विनियमीतकर्म वेतन	71940	
प्रकाश/विद्युत विनियमीतकर्म मंहगाई	144081	
प्रकाश/विद्युत अस्थाई वेतन	247196	
जलप्रदाय विनियमीतकर्म वेतन	203760	
जलप्रदाय विनियमीतकर्म मंहगाई	408058	
जलप्रदाय अस्थाई वेतन	697891	
सड़क सफाई स्थाई वेतन	4086300	
सड़क सफाई मंहगाई	1366940	
सड़क सफाई विनियमीतकर्म वेतन	773440	
सड़क सफाई विनियमीतकर्म मंहगाई	1549028	
सड़क सफाई अस्थाई वेतन	3527465	
लोक निर्माण स्थाई वेतन	478800	
लोक निर्माण मंहगाई	160115	
लोक निर्माण अस्थाई वेतन	131602	
प्रशासनिक व्यय		4,53,374
विज्ञापन खर्च	149008	
कम्प्यूटर मरम्मत एवं कय	122087	
स्टेशनरी खर्च	179696	
फोटो कॉफी	2583	
परिचालन एवं अनुरक्षण		1,44,22,617
विद्युत नवीन सामग्री कय एवं मरम्मत कार्य	1037043	
विद्युत प्रवाह खर्च	1636248	

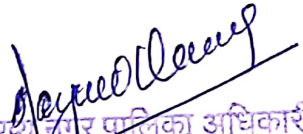
  
 लेखापाल  
 नगर परिषद् गौतमपुरा, जिला-इन्दौर

  
 मुख्य नगरपालिका अधिकारी  
 नगर परिषद्, गौतमपुरा



जलप्रदाय नवीन सामग्री कय	1579129	
जलप्रदाय विद्युत प्रवाह खर्च	3622800	
जलप्रदाय मरम्मत एवं संधारण व्यय	124907	
वाहन मरम्मत व्यय	118399	
डीजल कय	1897514	
टयुब, टायर, बैटरी कय	16455	
विभिन्न प्रकार की स्वास्थ्य सामग्री कय	1604955	
वाहन एवं मशीन किराया व्यय	632574	
वाहन बीमा व्यय	144858	
उद्यान अस्थाई वेतन	218435	
उद्यान संरक्षण, संधारण एवं वृक्षारोपण पर व्यय	190028	
सफाई मरम्मत एवं संधारण कार्य व्यय	378245	
जलप्रदाय पेयजल परिवहन कार्य	1164375	
सड़क सफाई वाहन एवं ग्रह भाड़ा	56652	
विविध		50,11,956
प्रचार-प्रसार व्यय	376510	
सी.ए. एवं अन्य कन्सलटेन्ट एन.जी.ओ., टेस्टिंग व्य	604728	
कानूनी प्रभार एवं संबल अनुग्रह सहायता राशि भू	115000	
भविष्य नीधि, पेंशन अंशदान, अर्जित अवकाश, अनुग्रह सहायता राशि, एरियर राशि भूगतान	2974094	
लेखा परीक्षा, आडीट फीस, आयकर, जीएसटी भूग	192593	
राष्ट्रीय, सामाजिक, धार्मिक एवं संस्कृतिक कार्यालयीन आयोजन व्यय	698531	
रेड कास, झण्डा दिवस् एवं अन्य विविध व्यय	50500	
<b>ब्याज</b>	58697	58,697
		4,19,46,276

  
 लेखापाल  
 नगर परिषद् गौतमपुरा, जिला-इन्दौर

  
 मुख्य नगर पालिका अधिकारी  
 नगर परिषद्, गौतमपुरा



नगर परिषद्, गौतमपुरा  
बैंक सुलह पत्रक

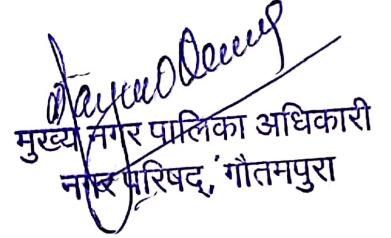
31.03.2023 को समाप्त होने वाले वर्ष के लिए

S. No.	Name of the Bank and branch	Bank Account number	Closing Balance as on 31-03-2022 as per Bank	Balance as per General cash book(Rs.)	Remark
1	2	3	4	5	6
1	STATE BANK OF INDIA, GAUTAMPURA	53036752220	2724976.71	31007400.00	निरंक
2	STATE BANK OF INDIA, GAUTAMPURA	33808637834	4106230.34		
3	IPC, GAUTAMPURA	656007059935	378241.98		
4	CANARA BANK, DEPALPUR	5682101001746	8805232.00		
5	HDFC BANK, BADNAGAR	50100165259612	11658762.60		
6	ICICI BANK, INDORE	236901000144	1824692.00		
7	MADHYA BHARAT GRAMIN BANK,	04365110001260	1509264.40		
TOTAL			3,10,07,400.03	3,10,07,400.00	0.00



लेखापाल

नगर परिषद् गौतमपुरा, जिला-इन्दौर

  
मुख्य नगर पालिका अधिकारी  
नगर परिषद्, गौतमपुरा

Revised Abstract Sheet for reporting on Audit for Financial Year 2022-23  
Nagar Parishad Mahowgoan- Annexure -C

hba	Parameters	Description			Observation in Brief	Suggestions
1	Audit of Revenue					
	राजस्व कर वसूली	Receipts in Rs.				
		Year 2021-22	Year 2022-23	% of Growth		
(i)	संपत्तिकर	33,93,836	887438	-73.85%	Negative Growth rate is there	Efforts should be given on maintaining the growth rate.
(ii)	समीकित कर	7,46,156	427260	-42.74%	Negative Growth rate is there	Efforts should be given on maintaining the growth rate.
(iii)	नगरीय विकास उपकर	11,16,172	366687	-67.15%	Negative Growth rate is there	Better recovery policies should be adopted
(iv)	शिक्षा उपकर	10,84,716	528049	-51.32%	Negative Growth rate is there	Efforts should be given on maintaining the growth rate.
	कुल योग	63,40,880	22,09,434	-65.16%	Negative Growth rate is there	Efforts should be given on maintaining the growth rate.
	गैर राजस्व वसूली					
(i)	जल उपनोक्ता प्रभार	13,09,950	1242830	-5.12%	Negative Growth rate is there	Efforts should be given on maintaining the growth rate.
(ii)	वॉल वनरिस्ट प्रबन्धन उपनोक्ता प्रभार	-		0.00%	-	-
(iii)	अन्य कर / शुल्क	-		0.00%	-	Efforts should be given on maintaining the growth rate.
	कुल योग	13,09,950	12,42,830	-5.12%	Negative Growth rate is there	Efforts should be given on maintaining the growth rate.
	महा योग	76,50,830	34,52,264	-54.88%		
2	Audit of Expenditure	The vouchers files are properly maintained by nagar parishad and appears to be true and fair.				
3	Audit of Book Keeping	The nagar parishad has properly maintained books of accounts, and records related to daily transactions.			The municipality is following cash basis of accounting which is not prescribed as per MPMAM guidelines.	

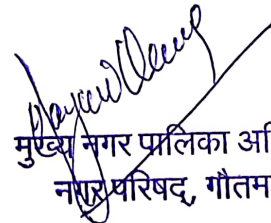
लेखापाल  
नगर परिषद् गौतमपुरा, जिला-इन्दौर

मुख्य नगर पालिका अधिकार  
नगर परिषद्, गौतमपुरा

Revised Abstract Sheet for reporting on Audit for Financial Year 2022-23  
Nagar Parishad Mahowgoan- Annexure -C

hba	Parameters	Description		Observation in Brief	Suggestions
4	Audit of FDR	There exists only one FDR details are already mentioned in the report.		FDRs are on auto renewal mode.	Nil
5	Audit of Tenders/Bids	proper tendering procedures are followed by nagar parishad except.			
6	Audit of Grants & Loans	The records related to grants receipts and payments are properly maintained by nagar parishad.		The grants received by municipality is through proper channel and the payments are made by the municipality for the purpose for which the same is provided by government.	Nil
7	Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature Expenditure and from one scheme/project to another	We didn't came across any such diversion of fund.		We didn't came across any such diversion of fund.	Nil

  
लखापाल  
नगर परिषद् गौतमपुरा, जिला-इन्दौर

  
मुख्या नगर पालिका अधिकारी  
नगर परिषद्, गौतमपुरा

Seal & Signature of Auditor  
