


Annual Audit Report

PHOOP-KALAN MUNICIPAL COUNCIL

DISTRICT- BHIND (M.P.)

Financial Year: 2022-23

AGRAWAL GOYAL & JALAN
CHARTERED ACCOUNTANTS


मुख्य नगरपालिका अधिकारी
नगर परिषद भूत
भिलाई (म.प्र.)





AUDITOR'S REPORT

We have audited the attached Financial Statement of "NAGAR PARISHAD - PHOOP-KALAN, DIST - BHIND (M.P.)" as at 31.03.2023, for the period from 01.04.2022 to 31.03.2023. These financial statements are the responsibility of the Nagar Parishad. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts subject to notes gives a true and fair view in conformity with the accounting principles generally accepted in India.

- (a) In the case of the Receipt and Payment Account of the receipt and payment of "NAGAR PARISHAD - PHOOP-KALAN, DIST - BHIND (M.P.)" during the year ended on 31.03.2023.
- (b) In the case of Income and Expenditure Account of the Excess of Income over Expenditures of "NAGAR PARISHAD - PHOOP-KALAN, DIST - BHIND (M.P.)" during the year ended on 31.03.2023.
- (c) In the case of Balance Sheet of the state of the affairs of "NAGAR PARISHAD - PHOOP-KALAN, DIST - BHIND (M.P.)" as on 31.03.2023.

For Agrawal Goyal & Jalan
Chartered Accountants
FRN - 016160C

CA Rahul Agrawal
(Partner)
M. No. 447177
UDIN: 23447177BGUGYJ7428



Date - 29/09/2023
Place - Gwalior

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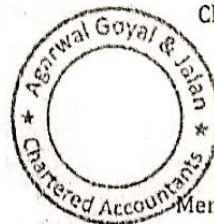


NAGAR PARISHAD - PHOOP-KALA, DIST. - BHIND (M.P.)

BALANCE SHEET
As on 31st March 2023

	Particulars	Schedule No.	Current Year 2022-23 (Rs.)
A	SOURCES OF FUNDS		
	Reserves and Surplus		
	Municipal (General) Fund	B-1	49,510,934.94
A1	Earmarked Funds	B-2	-
	Reserves	B-3	-
	Total Reserve & Surplus		49,510,934.94
A2	Grants, Contributions for specific purposes	B-4	19,336,609.00
	Loans		
	Secured loans	B-5	-
A3	Unsecured loans	B-6	-
	Total Loans		-
	TOTAL OF SOURCES OF FUNDS (A1+A2+A3)		68,847,543.94
B	APPLICATION OF FUNDS		
	Fixed Assets	B-11	
	Gross Block		16,194,761.00
	Less: Accumulated Depreciation		-
B1	Net Block		16,194,761.00
	Capital work-in-progress		-
	Total Fixed Assets		16,194,761.00
	Investments		
	Investment - General Fund	B-12	-
B2	Investment - Other Funds	B-13	-
	Total Investments		-
	Current assets, loans & advances		
	Stock in hand (Inventories)	B-14	94,873.00
	Sundry Debtors (Receivables)	B-15	-
	Gross amount outstanding		-
	Less: Accumulated provision against bad and doubtful Receivables		-
B3	Deposit Assets		-
	Loan & Advances		-
	Prepaid expenses	B-16	-
	Cash and Bank Balances	B-17	52,787,909.94
	Loans, advances and deposits	B-18	-
	Total Of Curent Assets		52,882,782.94
	Current Liabilities and Provisions		
	Deposits received	B-7	-
	Deposit works	B-8	-
B4	Other liabilities (Sundry Creditors)	B-9	230,000.00
	Provisions	B-10	-
	Total Current Liabilities		230,000.00
B5	Net Current Assets [Sub Total (B3) - Sub Total (B4)]		52,652,782.94
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)		68,847,543.94

On behalf of
Agrawal Goyal & Jalan
Chartered Accountants
FRN : 016160C



CA
CA Rahul Agrawal
Partner
Membership No: 447177

Date : 29.09.2023
Place : Gwalior

UDIN: 23447177BCUGYJ7428

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NAGAR PARISHAD - PHOOP-KALA, DIST. - BHIND (M.P.)
As on 31st March 2023

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

Account Code	Particulars	General Account Current Year 2022-23
3100000	Balance as per last account	58,473,540.94
	Additions during the year	-
31090-02	• Surplus for the year	-
	• Transfers	-
	Total (Rs.)	-
	Deductions during the year	-
	• Deficit for the year	8,962,606.00
	• Transfers	-
	Total (Rs.)	8,962,606.00
310	Balance at the end of the current year	49,510,934.94

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

Particulars	Sanchit Nidhi Current Year 2022-23	Other Fund Current Year 2022-23	Total
Account Code	31110	3115000	
(a) Opening Balance	-	-	-
(b) Additions to the Special Fund			
• 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 Asset	-	-	-
• Others	-	-	-
(ii) Revenue Expenditure on			
• Salary, Wages and allowances etc	-	-	-
• Rent Other administrative charges	-	-	-
(iii) Other: (Paid to Beneficiaries)			
• Loss on disposal of Special Fund Investments	-	-	-
• Diminution in Value of Special Fund Investments	-	-	-
• Transferred to Municipal Fund	-	-	-
Total (c)	-	-	-
(d) Advance For Expenses			
Net Balance of Special Funds (a + b) - (c + d)	-	-	-

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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	6	7 (5-6)
31210	Capital Contribution					
31211	Capital Reserve	-	-	-	-	-
31220	Borrowing Redemption	-	-	-	-	-
31230	Special Funds (Utilised)	-	-	-	-	-
31240	Statutory Reserve	-	-	-	-	-
31250	General Reserve	-	-	-	-	-
31260	Revaluation Reserve	-	-	-	-	-
	Total Reserve funds	-	-	-	-	-

Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Agencies	Grants from International Organization		Total
Account Code	32010	32020	32080	32060		
(a) Opening Balance	-	-	-	-	-	-
(b) Additions to the Grants *						
• Grant received during the year	-	19,336,609.00	-	-	-	19,336,609.00
• Interest/Dividend earned on Grant Investments	-	-	-	-	-	-
• Profit on disposal of Grant Investments	-	-	-	-	-	-
• Appreciation in Value of Grant Investments	-	-	-	-	-	-
• Other addition (MPUSP Opening Balance Regrouped)	-	-	-	-	-	-
Total (b)	-	19,336,609.00	-	-	-	19,336,609.00
Total (a + b)	-	19,336,609.00	-	-	-	19,336,609.00
(c) Payments out of funds						
• Capital expenditure on Fixed Assets	-	-	-	-	-	-
• Capital Expenditure on Other	-	-	-	-	-	-
• Revenue Expenditure on	-	-	-	-	-	-
o Salary, Wages, allowances and Others etc.	-	-	-	-	-	-
o Rent	-	-	-	-	-	-
• Other:						
o Loss on disposal of Grant	-	-	-	-	-	-
o Grants Refunded	-	-	-	-	-	-
• Other administrative charges	-	-	-	-	-	-
Total (c)	-	-	-	-	-	-
Net balance at the year end (a+b)-(c)	-	19,336,609.00	-	-	-	19,336,609.00

Schedule B-5: Secured Loans

Account Code	Particulars	Current Year 2022-23 (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	-


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Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year 2022-23 (Rs.)
33110	Loans from Central Government	-
33120	Loans from State government	-
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	-

Schedule B-7: Deposits Received

Account Code	Particulars	Current Year 2022-23 (Rs.)
34010	From Contractors	-
34020	From Revenues	-
34030	From staff	-
34080	From Others	-
	Total deposits received	-

Schedule B-8: Deposits Works

Account Code.	Particulars	Opening balance as the beginning of the year 01/04/2022 (Rs)	Additions during the Current Year 2022-23 (Rs)	Utilization / expenditure (Rs)	Balance outstanding at the end of the Current Year 31/03/2023 (Rs)
34110	Civil Works	-	-	-	-
34120	Electrical works	-	-	-	-
34180	Others	-	-	-	-
	Total of deposit works	-	-	-	-

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year 2022-23 (Rs.)
35010	Creditors	-
35011	Employee Liabilities	230,000.00
35013	Outstanding Liabilities	-
35020	Recoveries Payable	-
35030	Government Dues Payable	-
35040	Refunds Payable	-
35041	Advance Collection of Revenues	-
35080	Others	-
	Total Other liabilities (Sundry Creditors)	230,000.00

Schedule B-10: Provisions

Account Code	Particulars	Current Year 2022-23 (Rs.)
36010	Provision for Expenses	-
36020	Provision for Interest	-
36030	Provision for Other Assets	-
	Total Provisions	-

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Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block			Accumulated Depreciation			Net Block	
		Opening Balance on 01.04.2022	Additions during the period	Deductions during the period	Cost at the end of the year 31.03.2023	Opening Balance on 01.04.2022	Additions during the period	Deductions during the period	Total at the end of the year 31.03.2023
1	2	3	4	5	6	7	8	9	10
41010	Land	-	82,947.00	-	82,947.00	-	-	-	82,947.00
41020	Buildings	28,728.00	1,346,513.00	-	1,375,241.00	-	-	-	1,375,241.00
	Infrastructure Assets								
41030	• Roads and Bridges	956,168.00	6,277,009.00	-	7,243,177.00	-	-	-	7,243,177.00
41031	• Sewerage and Drainage	2,947,750.00	1,051,118.00	-	3,998,868.00	-	-	-	3,998,868.00
41032	• Water ways	956,060.00	264,700.00	-	1,220,760.00	-	-	-	1,220,760.00
41033	• Public Lighting	-	-	-	-	-	-	-	-
	Lakes and Ponds	-	-	-	-	-	-	-	-
	Other assets	-	-	-	-	-	-	-	-
41040	• Plants & Machinery	528,895.00	43,210.00	-	572,105.00	-	-	-	572,105.00
41050	• Vehicles	-	259,882.00	-	259,882.00	-	-	-	259,882.00
41060	• Office & other equipment	79,981.00	274,122.00	-	354,103.00	-	-	-	354,103.00
41070	• Furniture, fixtures, fittings and electrical appliances	44,721.00	122,272.00	-	166,993.00	-	-	-	166,993.00
4180	• Other fixed assets	875,085.00	45,600.00	-	920,685.00	-	-	-	920,685.00
	Total	6,427,388.00	9,767,373.00	-	16,194,761.00	-	-	-	16,194,761.00
41210	Work-in-progress	-	-	-	-	-	-	-	-
	Total	6,427,388.00	9,767,373.00	-	16,194,761.00	-	-	-	16,194,761.00

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Schedule B-12: Investments - General Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost 2022-23 (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 (Fixed Deposit)	Bank		-
	Total of Investments General Fund		-	-

Schedule B-13: Investments - Other Funds

Account Code.	Particulars	With whom invested	Face value (Rs.)	Current year Carrying Cost 2022-23 (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 (Fixed Deposit)			-
	Total of Investments Other Fund		-	-

Schedule B-14: Stock in Hand (Inventories)

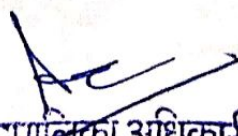
Account Code	Particulars	Current Year 2022-23 (Rs.)
43010	Stores	94,873.00
43020	Loose Tools	-
43080	Others	-
	Total Stock in hand	94,873.00


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Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount 2022-23 (Rs.)
43110	Receivables for Property Taxes			
	Less than 5 years	-	-	-
	More than 5 years*	-	-	-
	Sub - total	-	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-
	Net Receivables of Property Taxes	-	-	-
43120	Receivable for Water Taxes			
	Less than 3 years	-	-	-
	More than 3 years*	-	-	-
	Sub - total	-	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-
	Net Receivables of Other Taxes	-	-	-
43120	Receivable of Other Taxes			
	Less than 3 years	-	-	-
	More than 3 years*	-	-	-
	Sub - total	-	-	-
	Less: State Government Cesses/Levies in Taxes - Control Accounts	-	-	-
	Net Receivables of Other Taxes	-	-	-
43130	Receivables for Fees & User Charges			
	Less than 3 years	-	-	-
	More than 3 years*	-	-	-
	Sub - total	-	-	-
43140	Receivables from Other Sources			
	Less than 3 years	-	-	-
	More than 3 years*	-	-	-
	Sub - total	-	-	-
43150	Receivables from Government			
	Sub - total	-	-	-
	Total of Sundry Debtors (Receivables)	-	-	-


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Schedule B-16: Prepaid Expenses

Account Code	Particulars	Current Year 2022-23 (Rs.)
44010	Establishment	-
44020	Administrative	-
44030	Operations & Maintenance	-
	Total Prepaid expenses	-

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year 2022-23 (Rs.)
45010	Cash	-
45020	Balance with Bank - Municipal Funds	-
45021	Nationalised Banks	52,787,909.94
45022	Other Scheduled Banks	-
45023	Scheduled Co-operative Banks	-
45024	Post Office	-
	Sub-total	52,787,909.94
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	52,787,909.94


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Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the Year 01/04/2022 (Rs.)	Paid during the current year 2022-23 (Rs.)	Recovered during the year 2022-23 (Rs.)	Balance outstanding at the end of the Year 31/03/2023 (Rs.)
46010	Loans and Advances to Employees	-	-	-	-
46020	Employee Provident Fund Loans	-	-	-	-
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to Others	-	-	-	-
46060	Deposit with External Agencies (PHE)	-	-	-	-
46080	Other Current Assets	-	-	-	-
	Sub -Total	-	-	-	-
	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]	-	-	-	-
	Total Loans, advances, and deposits	-	-	-	-

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


Account Code	Particulars	Current Year 2022-23 (Rs.)
46110	Loans to Others	-
46120	Advances	-
46130	Deposits	-
	Total Accumulated Provision	-

Schedule B-19: Other Assets

Account Code	Particulars	Current Year 2022-23 (Rs.)
47010	Deposit Works	-
47020	Other asset control accounts	-
	Total Other Assets	-

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

Account Code	Particulars	Current Year 2022-23 (Rs.)
48010	Loan Issue Expenses	-
48020	Discount on Issue of Loans	-
48030	Others	-
	Total Miscellaneous expenditure	-


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NAGAR PARISHAD - PHOOP-KALA, DIST. - BHIND (M.P.)

INCOME AND EXPENDITURE STATEMENT
For the Period From 01 April 2022 to 31 March 2023

	Item/ Head of Account	Schedule No	Amount (Rs)
A	INCOME		
	Tax Revenue	IE-1	1,188,349.00
	Assigned Revenues & Compensation	IE-2	16,725,811.00
	Rental Income from Municipal Properties	IE-3	13,990.00
	Fees & User Charges	IE-4	35,318.00
	Sale & Hire Charges	IE-5	144,250.00
	Revenue Grants, Contributions & Subsidies	IE-6	-
	Income from Investments	IE-7	-
	Interest Earned	IE-8	1,224,486.00
	Other Income	IE-9	198,902.00
	Total - INCOME		19,531,106.00
B	EXPENDITURE		
	Establishment Expenses	IE-10	14,079,863.00
	Administrative Expenses	IE-11	5,405,123.00
	Operations & Maintenance	IE-12	8,219,694.00
	Interest & Finance Expenses	IE-13	-
	Programme Expenses	IE-14	739,032.00
	Revenue Grants, Contributions & subsidies	IE-15	50,000.00
	Provisions & Write off	IE-16	-
	Miscellaneous Expenses	IE-17	-
	Depreciation	IE-18	-
	Total - EXPENDITURE		28,493,712.00
C	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)</i>		(8,962,606.00)
D	Add/Less: Prior period Items (Net)	IE-19	-
E	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)</i>		(8,962,606.00)
F	Less: Transfer to Reserve Funds		-
G	<i>Net balance being surplus/ deficit carried over to Municipal Fund (E-F)</i>		(8,962,606.00)

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जिला भिण्ड (म.प.)

Date : 29.09.2023
Place : Gwalior



On behalf of
Agarwal Goyal & Jalan
Chartered Accountants
FRN : 016160C

CAH

CA Rahul Agrawal
Partner
Membership No: 447177



NAGAR PARISHAD - PHOOP-KALA, DIST. - BHIND (M.P.)
Sub Schedule forming Part of Income & Expenditure Statement
For the Period From 01 April 2022 to 31 March 2023

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Amount (Rs)
11001	Property tax	440,854.00
11002	Water tax	395,251.00
11003	Samekit Kar	336,668.00
11004	Conservancy Tax	-
11005	Lighting Tax	-
11006	Education tax	-
11007	Vehicle Tax	-
11008	Tax on Animals	-
11009	Electricity Tax	-
11010	Professional Tax	-
11011	Town Development Cess	10,536.00
11012	Pilgrimage Tax	-
11013	Export Tax	-
11051	Octroi & Toll	-
11080	Other taxes	5,040.00
	Sub-total	1,188,349.00
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-
	Sub-total	-
	Total tax revenue	1,188,349.00

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

Account Code	Particulars	Amount (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	Amount (Rs)
12010	Taxes and Duties collected by others	159,000.00
12020	Compensation in lieu of Octroi	16,566,811.00
12020	Nazool Contribution	-
12030	Compensations in lieu of Concessions	-
	Total assigned revenues & compensation	16,725,811.00


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Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Amount (Rs)
13010	Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya)	13,990.00
13020	Rent from Office Buildings	-
13030	Rent from Guest Houses	-
13040	Rent from lease of lands	-
13080	Other rents	-
	Sub-Total	13,990.00
13090	Less: Rent Remission and Refunds	-
	Sub-total	-
	Total Rental Income from Municipal Properties	13,990.00

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

Account Code.	Particulars	Amount (Rs)
14010	Empanelment & Registration Charges	-
14011	Licensing Fees	-
14012	Fees for Grant of Permit	2,000.00
14013	Fees for Certificate or Extract	250.00
14014	Development Charges	-
14015	Regularization Fees	-
14020	Penalties and Fines	-
14040	Other Fees	6,485.00
14050	User Charges	26,583.00
14060	Entry Fees	-
14070	Service / Administrative Charges	-
14080	Other Charges	-
	Sub-Total	35,318.00
14090	Less: Rent Remission and Refunds	-
	Sub-total	-
	Total income from Fees & User Charges	35,318.00

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Amount (Rs)
		210.00
15010	Sale of Products	144,000.00
15011	Sale of Forms & Publications	-
15012	Sale of stores & scrap	40.00
15030	Sale of Others	-
15040	Hire Charges for Vehicles	-
15041	Hire Charges for Equipment	-
	Total Income from Sale & Hire charges - Income head-wise	144,250.00

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Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Amount (Rs)
16010	Revenue Grant	
1601001	Grant Revenue-State Govt.	-
1601011	Grant Revenue-Central Govt.	-
1601021	Grant Revenue-Other Organisations	-
1601091	Grant Revenue-Dep on Grant Assets	-
16020	Re-imbursement of expenses	-
16030	Contribution towards schemes	-
	Total Revenue Grants, Contributions & Subsidies	-

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Amount (Rs)
17010	Interest on Investments (FDRs)	-
17020	Dividend	-
17030	Income from projects taken up on commercial basis	-
17040	Profit in Sale of Investments	-
17080	Others	-
	Total Income from Investments	-

Schedule IE- 8: Interest Earned

Account Code	Particulars	Amount (Rs)
17110	Interest from Bank Accounts	1,224,486.00
17120	Interest on Loans and advances to Employees	-
17130	Interest on loans to others	-
17180	Other Interest	-
	Total - Interest Earned	1,224,486.00

Schedule IE- 9: Other Income

Account Code	Particulars	Amount (Rs)
18010	Deposits Forfeited	-
1801001	Beneficiary Contribution for Public Toilets	-
18011	Lapsed Deposits	-
18020	Insurance Claim Recovery	-
18030	Profit on Disposal of Fixed assests	-
18040	Recovery from Employees	-
18050	Unclaimed Refund/ Liabilities	44,574.00
18060	Excess Provisions written back	-
18080	Miscellaneous Income	154,328.00
	Total Other Income	198,902.00

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जिला मिण्ड (म.प.)



Schedule IE-10: Establishment Expenses

Account Code	Particulars	Amount (Rs)
21010	Salaries, Wages and Bonus	13,353,375.00
21020	Benefits and Allowances	172,200.00
21030	Pension	-
21040	Other Terminal & Retirement Benefits	554,288.00
	Total establishment expenses	14,079,863.00

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Amount (Rs)
22010	Rent, Rates and Taxes	-
22011	Office maintenance	1,327,290.00
22012	Communication Expenses	6,198.00
22020	Books & Periodicals	53,255.00
22021	Printing and Stationery	154,155.00
22030	Traveling & Conveyance	1,480,655.00
22040	Insurance	47,399.00
22050	Audit Fees	487,436.00
22051	Legal Expenses	-
22052	Professional and other Fees	213,509.00
22060	Advertisement and Publicity	871,679.00
22061	Membership & subscriptions	-
22080	Other Administrative Expenses	763,547.00
	Total administrative expenses	5,405,123.00

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Amount (Rs)
23010	Power & Fuel	3,622,612.00
23020	Bulk Purchases	1,663,142.00
23030	Consumption of Stores	1,018,542.00
23040	Hire Charges	773,619.00
23050	Repairs & maintenance - Infrastructure Assets	583,847.00
23051	Repairs & maintenance - Civic Amenities	120,990.00
23052	Repairs & maintenance - Buildings	-
23053	Repairs & maintenance - Vehicles	335,388.00
23054	Repairs & maintenance - Furnitures	-
23055	Repairs & maintenance - Office Equipments	101,139.00
23056	Repairs & maintenance - Electrical Appliances	415.00
23059	Repairs & maintenance - Others	-
23080	Other operating & maintenance expenses	-
	Total operations & maintenance	8,219,694.00

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नगर परिषद फूप
जिला मिण्ड (म)



Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Amount (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	-
24060	Other Interest	-
24070	Bank Charges	-
24080	Other Finance Expenses	-
	Total Interest & Finance Charges	-

Schedule IE-14: Programme Expenses


Account Code	Particulars	Amount (Rs)
25010	Election Expenses	419,084.00
25020	Own Programs	319,948.00
25030	Share in Programs of others	-
	Total Programme Expenses	739,032.00

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Amount (Rs)
26010	Grants [specify details]	50,000.00
26020	Contributions [specify details]	-
26030	Subsidies [specify details]	-
	Total Revenue Grants, Contributions & Subsidies	50,000.00

Schedule IE-16: Provisions & Write off

Account Code	Particulars	Amount (Rs)
27010	Provisions for doubtful receivables	-
27020	Provision for other Assets	-
27030	Revenues written off	-
27040	Assets written off	-
27050	Miscellaneous Expense written off	-
	Total Provisions & Write off	-


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Schedule IE-17: Miscellaneous Expenses

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

Schedule IE-18 : Depreciation

Account Code	Particulars	Amount (Rs)
27200000	Depreciation For the Current Year	-
	Total Depreciation	-

Schedule IE-19: Prior Period Items (Net)

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

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NAGAR PARISHAD - PHOOP-KALA, DIST. - BHIND (M.P.)

RECEIPTS AND PAYMENTS ACCOUNT For the Period From 01 April 2022 to 31 March 2023

Account Code	Head of Account	Schedules	Amount (Rs)	Head of Account	Schedules	Amount (Rs)
	Opening Balances					
	Cash balances including Imprest Balance					
	Balances with Banks/Treasury (including in designated bank accounts)		52,181,279.94			
	Operating Receipts					
110	Tax Revenue	RP - 1	1,188,349.00	Operating Payments		
120	Assigned Revenues & Compensations	RP - 2	16,725,811.00	Establishment Expenses	RP - 10	14,079,863.00
130	Rental income from Municipal Properties	RP - 3	13,990.00	Administrative Expenses	RP - 11	5,405,123.00
140	Fees & User Charges	RP - 4	35,318.00	Operations and Maintenance	RP - 12	8,219,694.00
150	Sale & Hire Charges	RP - 5	144,250.00	Interest & Finance Charges	RP - 13	-
160	Revenue Grants, Contributions & Subsidies	RP - 6	-	Programme Expenses	RP - 14	739,032.00
170	Income from Investments	RP - 7	-	Revenue Grants, Contributions & Subsidies	RP - 15	50,000.00
171	Interest Earned	RP - 8	1,224,486.00	Purchase of Stores	RP - 16	-
180	Other Income	RP - 9	198,902.00	Miscellaneous expenses	RP - 17	-
				Prior Period		-
	Non-Operating Receipts-			Non-Operating Payments		
				Refund of Deposits		-
340	Deposits Received	RP - 19	-	Payment to Sundry Creditors	RP - 24	-
320	Grants and contribution for specific purposes	RP - 20	19,336,609.00	Reserve Fund Paid	RP - 25	-
350	Other Liabilities		-	Grants and contribution for specific purposes Payments	RP - 27	-
35090-01	Sale proceeds from Assets		-	Provisions		-
35090-02	Realisation of Investment - General Fund		-	Acquisition / Purchase of Fixed Assets	RP - 26	9,767,373.00
35090-02	Realisation of Investment - Other Funds		-	Deposit works	RP - 22	-
341	Deposit works		-	Investments - General Fund		-
35041	Revenue Collected in Advance		-	Investments - Special Fund		-
	Loans & Advances to Employees (recovery)		-	Stock in hand		-
	Other Loans & Advances (recovery)	RP - 29	-	Repayment of Loans, Advances	RP - 18	-
431	Debtors(receivable)	RP - 23	-	Prepaid Expenses		-
330	Loans Received	RP - 30	-	Earmarked Fund Paid	RP - 21	-
311	Earmarked Funds		-	Other Loans & Advances	RP - 29	-
310	Municipal Fund		-	Municipal Fund		-
				Closing Balances		
				Cash balances including Imprest Balance		-
				Balances with Banks/Treasury (Including in designated bank accounts)		52,787,909.94
			91,048,994.94	TOTAL		91,048,994.94
	TOTAL					

Date : 29.09.2023
Place : Gwalior

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नगर परिषद फूप
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On behalf of
Agrawal Goyal & Jalan
Chartered Accountants
FRN : 016160C

CA Rahul Agrawal
Partner
Membership No: 447177



NAGAR PARISHAD - PHOOP-KALA, DIST. - BHIND (M.P.)

Sub Schedule forming Part of Receipt & Payment Account
For the Period From 01 April 2022 to 31 March 2023

Schedule RP - 1: Tax Revenue

Account Code	Particulars	Amount (Rs)
1100100	Property Tax	440,854.00
1100200	Water Tax	395,251.00
1100300	Consolidated Tax (Samakit Kar)	336,668.00
1108011	Town Development Cess	10,536.00
1109000	Other Taxes	5,040.00
	Total Tax Revenue	1,188,349.00

Schedule RP - 2: Assigned Revenues & Compensation

Account Code	Particulars	Amount (Rs)
12010	Taxes and Duties collected by others	159,000.00
12020	Compensation in lieu of Taxes / duties	16,566,811.00
	Total Assigned Revenues & Compensation	16,725,811.00

Schedule RP - 3: Rental income from Municipal Properties

Account Code.	Particulars	Amount (Rs)
13010	Rent from Civic Amenities (Nagrik Suvidhao Se Praprt Kiraya)	13,990.00
13080	Other rents	-
	Sub-Total	13,990.00
13090	Less: Rent Remission and Refunds	-
	Sub-total	13,990.00
	Total Rental Income from Municipal Properties	13,990.00

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

Account Code.	Particulars	Amount (Rs)
14010	Empanelment & Registration Charges	-
14012	Fees for Grant of Permit	2,000.00
14013	Fees for Certificate or Extract	250.00
14020	Penalties and Fines	-
14040	Other Fees	6,485.00
14050	User Charges	26,583.00
	Sub-Total	35,318.00
14090	Less: Rent Remission and Refunds	-
	Sub-total	35,318.00
	Total Income from Fees & User Charges	35,318.00

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Schedule RP - 5: Sale & Hire Charges

Account Code	Particulars	Amount (Rs)
15010	Sale of Products	210.00
15011	Sale of Forms & Publications	144,000.00
15030	Sale of Others	40.00
	Total Income from Sale & Hire charges - Income head-wise	144,250.00

Schedule RP - 6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Amount (Rs)
16010	Revenue Grant	-
16030	Contribution towards schemes	-
	Total Revenue Grants, Contributions & Subsidies	-

Schedule RP - 7: Income from Investments - General Fund

Account Code	Particulars	Amount (Rs)
17010	Interest on Investments (FDRs)	-
17020	Dividend	-
17030	Income from projects taken up on commercial basis	-
17040	Profit in Sale of Investments	-
17080	Others	-
	Total Income from Investments	-

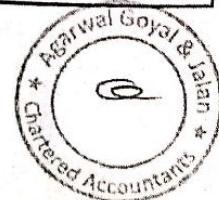
Schedule RP - 8: Interest Earned

Account Code	Particulars	Amount (Rs)
		1,224,486.00
17110	Interest from Bank Accounts	-
17120	Interest on Loans and advances to Employees	-
17180	Other Interest	1,224,486.00
	Total - Interest Earned	

Schedule RP - 9: Other Income

Account Code	Particulars	Amount (Rs)
18010	Deposits Forfeited	-
18011	Lapsed Deposits	-
18020	Insurance Claim Recovery	-
18030	Profit on Disposal of Fixed assets	-
18040	Recovery from Employees	44,574.00
18050	Unclaimed Refund/ Lapsed Cheque	-
18060	Excess Provisions written back	154,328.00
18080	Miscellaneous Income	198,902.00
	Total Other Income	

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Schedule RP -10: Establishment Expenses

Account Code	Particulars	Amount (Rs)
21010	Salaries, Wages and Bonus	13,353,375.00
21020	Benefit and Allowances	172,200.00
21040	Other Terminal & Retirement Benefits	554,288.00
	Total Establishment Expenses	14,079,863.00

Schedule RP -11: Administrative Expenses

Account Code	Particulars	Amount (Rs)
22011	Office Maintenance	1,327,290.00
22012	Communication Expenses	6,198.00
22020	Books & Periodicals	53,255.00
22021	Printing and Stationery	154,155.00
22030	Traveling & Conveyance	1,480,655.00
22040	Insurance	47,399.00
22050	Audit Fees	487,436.00
22052	Professional and other Fees	213,509.00
22060	Advertisement and Publicity	871,679.00
22080	Other Administrative Expenses	763,547.00
	Total Administrative Expenses	5,405,123.00
	Less:- Administrative Income	-
	Net Administrative Expenses	5,405,123.00

Schedule RP - 12: Operations & Maintenance

Account Code	Particulars	Amount (Rs)
		3,622,612.00
23010	Power & Fuel	1,663,142.00
23020	Bulk Purchases	1,018,542.00
23030	Consumption of Stores	773,619.00
23040	Hire Charges	583,847.00
23050	Repairs & maintenance -Infrastructure Assets	120,990.00
23051	Repairs & maintenance - Civic Amenities	-
23052	Repairs & maintenance - Buildings	335,388.00
23053	Repairs & maintenance - Vehicles	-
23054	Repairs & maintenance - Furnitures	101,139.00
23055	Repairs & maintenance - Office Equipments	415.00
23056	Repairs & maintenance - Electrical Appliances	8,219,694.00
	Total Operations & Maintenance Expenses	

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Schedule RP - 13: Interest & Finance Charges

Account Code	Particulars	Amount (Rs)
24010	Interest on Loans from Central Government	-
24020	Interest on Loans from State Government	-
24030	Interest on Loans from Government Bodies & Associations	-
24060	Other Interest	-
24070	Bank Charges	-
24080	Other Finance Expenses	-
	Sub-Total	-
	Less: - Bank Charges	-
	Total Interest & Finance Charges	-

Schedule RP - 14: Programme Expenses

Account Code	Particulars	Amount (Rs)
25010	Election Expenses	419,084.00
25020	Own Programs	319,948.00
25030	Share in Programs of others	-
	Total Programme Expenses	739,032.00

Schedule Rp - 15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Amount (Rs)
26010	Grants [specify details]	50,000.00
26020	Contributions [specify details]	-
26030	Subsidies [specify details]	-
	Total Revenue Grants, Contributions & Subsidies	50,000.00

Schedule RP - 16: Store Purchased

Account Code	Particulars	Amount (Rs)
430100	Stores	-
	Total Stores Purchased	-

Schedule RP - 17: Miscellaneous expenses

Account Code	Particulars	Amount (Rs)
2716001	Penalty And Fine	-
2718001	Miscellaneous Expenditure	-
	Total Miscellaneous Expenses	-

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Schedule RP - 18: Loan Repaid

Account Code	Particulars	Amount (Rs)
3312000	Loan from State Government	-
3313000	Loan from Other Government Agencies	-
	Total Loan Repaid	-

Schedule RP - 19: Deposits Received


Account Code	Particulars	Amount (Rs)
3401011	Security Deposit from Contractor	-
3402000	Revenue Deposit	-
3408000	Other Deposit	-
	Total	-
	Less - Deposit Rec. EMD & SD	-
	Net Deposits Received	-

Schedule RP - 20: Grant & Contribution for Specific Purpose Received

Account Code	Particulars	Amount (Rs)
320100	Grant from Central Government	8,944,000.00
320200	Grant from State Government	10,392,609.00
320300	Grant from Other Govt. Agencies	-
	Other Grant	-
	Total	19,336,609.00
	Less - Grants	-
	Net Grant & Contribution for Specific Purpose Received	19,336,609.00

Schedule RP - 21: Earmarked Funds Paid

Account Code	Particulars	Amount (Rs)
3115000	Sinking Fund	-
3115000	Rastriya Parivar Sahayata	-
3115000	Samajik Surksha Pension	-
3117000	Trust oor Agency Fund	-
	Total Earmarked Fund Paid	-
	Less: Samajik Suraksha Pension	-
	Net Earmarked Fund Paid	-


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Schedule RP - 22: Deposit Works (Net)

Account Code	Particulars	Amount (Rs)
3411000	Deposit for Civil Works	-
3418000	Deposit for Other Works	-
	Total Deposit Work	-
	Less: Payment	-
	Net Deposit Work	-

Schedule RP - 23: Realisation from Sundry Debtors


Account Code	Particulars	Amount (Rs)
4311000	Property Taxes	-
4313000	Fees & User Charges	-
4314000	Other Sources	-
4312005	Other Taxes	-
4315000	Receivable from Govt.	-
	Total Realisation form Debtors	-

Schedule RP - 24: Payment to Sundry Creditors

Account Code	Particulars	Amount (Rs)
3501000	Creditors	-
3501100	Employee Liabilities	-
3501200	Interest Accured and Due	-
3501300	Outstanding Liablility	-
3502000	Recoveries Payable	-
3503000	Govt. Dues Payable	-
3508000	Other (Provisions)	-
3501031	Lok Swasthya Yantriki Vibhag (PHE)	-
	Total Payment to Creditors	-

Schedule RP - 25: Reserve Funds Paid

Account Code	Particulars	Amount (Rs)
3115000	General Fund	-
	Total Reserve Funds Paid	-


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Schedule RP - 26: Acquisition/Purchase of Fixed Assets (Including WIP)

Account Code	Particulars	Amount (Rs)
4101000	Land	82,947.00
4102000	Building including Class-II Civil Structures	1,346,513.00
4103000	Roads & Bridges	6,277,009.00
4103100	Sewerage & Drainage	1,051,118.00
4103200	Water Ways	264,700.00
4103300	Public Lighting	-
4104000	Plant & Machinery	43,210.00
4105000	Vehicle	259,882.00
4106000	Office & Other Equipments	274,122.00
4107000	Furniture & Fixtures	122,272.00
4108000	Other Fixed Assets	45,600.00
	Total Acquisition/Purchase of Fixed Assets	9,767,373.00

Schedule RP - 27: Grant & Contribution for Specific Purpose (Payments)

Account Code	Particulars	Amount (Rs)
3208000	Premium & Income from Shop	-
	Less:-	-
	Total Grant & Contribution for Specific Purpose (Payments)	-

Schedule RP - 29: Loans & Advances

Account Code	Particulars	Amount (Rs)
4601000	Loan & Advances to Workers	-
4604000	Advances to Suppliers & Contractors	-
4608000	TDS on Interest (FDRs)	-
	Other Receivable	-
	Sub-Total	-
	Less:- Advances to Employee	-
	Net Loans & Advances	-

Schedule RP - 30 Loan Received

Account Code	Particulars	Amount (Rs)
33020	Loan from State Government	-
33030	Loan From Other Financial Institutions	-
	Total Loan	-

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नगर परिषद फूप
जिला भिण्ड (म.प.)



NAGAR PARISHAD - PHOOP-KALA, DIST. - BHIND (M.P.)

Statement of Cash Flow
For the Period From 01 April 2022 to 31 March 2023

Particulars	Amount (Rs)	
[A] Cash Flow from Operating Activities		
Revenue Receipts		
Recovery from Debtors	18,306,620.00	
Advances Received	-	
Deposits Received	-	18,306,620.00
Revenue Expenses		
Advances Paid	28,493,712.00	
Payment to Creditors	-	
Payment for Employees Liability	-	
Payment Against Statutory Recoveries	-	
Deposits Repaid	-	28,493,712.00
Previous Year Expenses Booked in Current Year	-	
Net Cash Generated from/used in Operating Activities [A]		(10,187,092.00)
[B] Cash Flow from Investing Activities		
Proceeds from Disposal of Assets	-	
Proceeds from Disposal of Investments	-	
Investment Income Received	1,224,486.00	1,224,486.00
Interest Income Received		
Purchase of Fixed Assets	9,767,373.00	
Increase/(Decrease) in Special Funds/Grants	(19,336,609.00)	
Increase/(Decrease) in Earmarked Funds	-	(9,569,236.00)
Purchase of Investments		
Net Cash Generated from/used in Investing Activities [B]		10,793,722.00
[C] Cash Flow from Financing Activities		
Loan from Banks/Others Received	-	
Loan Repayment	-	
Interest & Finance Expenses	-	
Net Cash Generated from/used in Financing Activities [C]		606,630.00
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)		52,181,279.94
Cash & Cash Equivalent at the beginning of Period		
Cash & Cash Equivalent at the End of Period		52,787,909.94
Cash & Cash Equivalent at the end of year comprises of the following Account Balances :-		
Cash Balances	52,787,909.94	52,787,909.94
Bank Balances		
Total of the Breakup of Cash & Cash Equivalent		
Difference		



On behalf of
Agarwal Goyal & Jalan
Chartered Accountants
FRN : 016160C

(Signature)

CA Rahul Agrawal
Partner
Membership No: 447177

Place : Gwalior
Date : 29.09.2023

(Signature)
मुख्य नगरपालिका अधिकारी
नगर परिषद फूप
जिला भिण्ड (म.प्र.)



NAGAR PARISHAD - PHOOP-KALA, DIST. - BHIND (M.P.)

Bank Reconciliation Summary

As on 31st March 2023

Sr No	Bank Name	Account No.	Balance As Per Pass Book	Balance As Per Tally	Difference (If Any..)
1	Central Madhya Pradesh Gramin Bank	0020	6,365.00	6,371.00	-6.00
2	Central Madhya Pradesh Gramin Bank	0024	1,756.00	1,762.00	-6.00
3	Central Madhya Pradesh Gramin Bank	0056	8,885,344.30	8,885,409.30	-65.00
4	Central Bank of India	1523	572,587.40	572,587.40	-
5	Central Madhya Pradesh Gramin Bank	3847	3,109.00	3,109.00	-
6	State Bank of India	4853	41,959,858.22	41,815,422.24	144,435.98
7	Central Bank of India	5169	94,727.00	89,427.00	5,300.00
8	Jila Shakari Kendriy Bank	6098	804,469.00	791,041.00	13,428.00
9	Central Bank of India	7743	659,694.00	622,781.00	36,913.00
TOTAL			52,987,909.92	52,787,909.94	199,999.98

On behalf of
Agrawal Goyal & Jalan
Chartered Accountants
FRN : 016160C



CA Rahul Agrawal
Partner
Membership No: 447177

Place : Gwalior
Date : 29.09.2023

मुख्य नगरपालिका अधिकारी
नगर परिषद फूप
जिला भिन्ड (म.प्र.)



NAGAR PARISHAD - PHOOP-KALA, DIST. - BHIND (M.P.)

Bank Reconciliation Statement

Central Madhya Pradesh Gramin Bank-0020

	Particulars	Amount(Rs.)	Amount(Rs.)
A.	Closing balance as per Tally as on 31.03.2023		6,371.00
B.	Add:-		
			-
C.	Less:-		
	Bank charges	6.00	
			6.00
D.	Adjusted balance as per cash book	[A + B - C]	6,365.00
E.	Closing balance as per Bank statement as on 31.03.2023		6,365.00
F.	Difference found	[D - E]	-

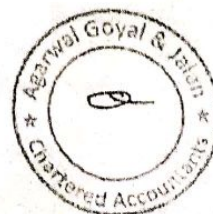
Central Madhya Pradesh Gramin Bank-0024

	Particulars	Amount(Rs.)	Amount(Rs.)
A.	Closing balance as per Tally as on 31.03.2023		1,762.00
B.	Add:-		
			-
C.	Less:-		
	Bank charges	6.00	
			6.00
D.	Adjusted balance as per cash book	[A + B - C]	1,756.00
E.	Closing balance as per Bank statement as on 31.03.2023		-
F.	Difference found	[D - E]	1,756.00

Central Madhya Pradesh Gramin Bank-0056

	Particulars	Amount(Rs.)	Amount(Rs.)
A.	Closing balance as per Tally as on 31.03.2023		8,885,409.30
B.	Add:-		
			-
C.	Less:-		
	Bank charges	65.00	
			65.00
D.	Adjusted balance as per cash book	[A + B - C]	8,885,344.30
E.	Closing balance as per Bank statement as on 31.03.2023		8,885,344.30
F.	Difference found	[D - E]	-

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जिला भिण्ड (म.प्र.)

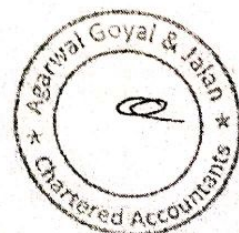


Central Bank of India-1523			
Particulars		Amount(Rs.)	Amount(Rs.)
A.	Closing balance as per Tally as on 31.03.2023		572,587.40
B.	Add:-		-
C.	Less:-		-
D.	Adjusted balance as per cash book	[A + B - C]	572,587.40
E.	Closing balance as per Bank statement as on 31.03.2023		572,587.40
F.	Difference found	[D - E]	-

Central Madhya Pradesh Gramin Bank-3847			
Particulars		Amount(Rs.)	Amount(Rs.)
A.	Closing balance as per Tally as on 31.03.2023		3,109.00
B.	Add:-		-
C.	Less:-		-
D.	Adjusted balance as per cash book	[A + B - C]	3,109.00
E.	Closing balance as per Bank statement as on 31.03.2023		3,109.00
F.	Difference found	[D - E]	-

State Bank of India-4853			
Particulars		Amount(Rs.)	Amount(Rs.)
A.	Closing balance as per Tally as on 31.03.2023		41,815,422.24
B.	Add:- Bank Interest	144,435.98	144,435.98
C.	Less:-		-
D.	Adjusted balance as per cash book	[A + B - C]	41,959,858.22
E.	Closing balance as per Bank statement as on 31.03.2023		41,959,858.22
F.	Difference found	[D - E]	-

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नगर परिषद फूप
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Central Bank of India-5169			
	Particulars	Amount(Rs.)	Amount(Rs.)
A.	Closing balance as per Tally as on 31.03.2023		89,427.00
B.	Add:- Bank Interest	5,300.00	5,300.00
C.	Less:-		
D.	Adjusted balance as per cash book	[A + B - C]	94,727.00
E.	Closing balance as per Bank statement as on 31.03.2023		94,727.00
F.	Difference found	[D - E]	-

Jila Shakari Kendriy Bank-6098			
	Particulars	Amount(Rs.)	Amount(Rs.)
A.	Closing balance as per Tally as on 31.03.2023		791,041.00
B.	Add:- Bank Interest	13,428.00	13,428.00
C.	Less:-		
D.	Adjusted balance as per cash book	[A + B - C]	804,469.00
E.	Closing balance as per Bank statement as on 31.03.2023		804,469.00
F.	Difference found	[D - E]	-

Central Bank of India-7743			
	Particulars	Amount(Rs.)	Amount(Rs.)
A.	Closing balance as per Tally as on 31.03.2023		622,781.00
B.	Add:- Bank Interest	36,913.00	36,913.00
C.	Less:-		
D.	Adjusted balance as per cash book	[A + B - C]	659,694.00
E.	Closing balance as per Bank statement as on 31.03.2023		659,694.00
F.	Difference found	[D - E]	-

मुख्य नगरपालिका अधिकारी
नगर परिषद फर्रुखाबाद
जिला मिर्जापुर (म.प्र.)



THE AUDITOR'S SCOPE OF WORK

Annexure - B

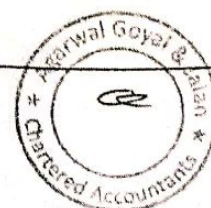
1. Audit of Revenue :

Indicators	Observations	Remarks
(i) The Auditor is responsible for revenue from various sources.	We Have Verified Cash Book For Revenue Audit of Nagar Parishad From Various Sources i.e Tax Revenues, Rental & Premium From Municipal Properties, Fees & Other User Charges, Revenue Grants, Interest Earned And Other Revenue Receipts.	Nagar Parishad must take strict action for any revenue leakage and give proper direction to all the Employees to do that task in sincere manner. We also found that there are some Bank Accounts in which idle amount deposited, we suggest Nagar Parishad should convert that accounts with Swip Accounts so that Nagar Parishad will earn interest of FDR.
(ii) He is also responsible to check the revenue receipts from the counterfiles of receipt books and verify that the money received is duly deposited in respective bank account.	We have Checked All Revenue Receipt From The Counter File Of Receipt Book And Verified That Money Received Is Also Deposited In Respected Bank Account.	
(iii) Percentage of revenue collection increase/decrease in various heads in property tax, Samekit kar, Shiksha upkar, Nagriya Vikash Upkar and Other tax, compared to previous year shall be part of report.	Revenue Collection details have been verified by us and insert the same in Abstract Sheet (Annexure - C)	
(iv) Delay beyond 2 working days shall be immediately brought to the notice of Commissioner/CMO.	Few cases were found where tax deposition delayed more then two days and we have brought to the notice of CMO about this.	
(v) The entries in cash book shall be verified.	All Cash Book have been verified With The Receipts And Payments Voucher And Rokariya Receipts.	
(vi) The auditor shall specifically mention in the report, the revenue recovery against the quaterly and monthly targets. Any lapses in revenue recovery shall be part of report.	We have verified revenue recovery done by Nagar Parishad and financial details are providing in Abstract Sheet (Annexure - C)	
(vii) The Auditor shall verify the interest income from FDR's and verify that interest income is duly and timely accounted for in cash book.	Interest Income was counted in the Cash Book at the time maturity only.	
(viii) The cases where, the investments are made on lesser interest rates shall be brought to the notice of the commissioner/CMO.	No case found.	

2. Audit of Expenses :

Indicators	Observations	Remarks
(i) The Auditor is responsible for audit of expenditure under all the scheme.	All Schemes Expenditures have been Audited by us.	Nagar Parishad has made addequate payment to vendors under the applicable laws but we have found few cases where payments were not according to that. We suggest that All the Officials of Nagar Parishad must validated all the Expenditures.
(ii) He is also responsible for checking the entries in cash book and verifying them from relevant vouchers.	We Have Checked And Verified Cash Book entries With The Relevant Vouchers. Descripencies noticed are mentioned in Attached Audit Note Sheet.	
(iii) He should also check monthly balances of the cash book and guide the accountant to rectify errors, if any.	We Have Checked Monthly Closing Balances of Cash Book and if there is any errors we notified it to CMO/Accountant.	
(iv) He shall verify that the expenditure for a perticular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of Commissioner/CMO.	We have verified all the expenditure detail as provided to us and if there is any case where over payment done by the Nagar Parishad, same has been notified to CMO.	
(v) He shall also verify that the expenditure is accordance with the guidelines, directives acts and rules issued by Government of India/State Government.	All Expenditures Are Made In Accordance With The Guidelines, Directives, Acts And Rules Issued By Government Of India/State Government.	
(vi) During the audit financial propriety shall be checked. All the expediture shall be supported by financial and Administrative saction accorded by Limits of the sanctioning authority.	All The Expenses Were Under Financial Propriety And The Expenditure Is According To The Financial And Administrative Sanction Accorded By The Competent Authority.	
(vii) All the cases where appropriate sanctions have not been obtained shall be reported and compliances of audit observations shall be ensured during the audit. Non compliances of audit paras shall be brought to the notice of Commissioner/CMO.	No case found.	
(viii) The Auditor shall be responsible for Verification Of Scheme Project Wise Utilization Certificates (UC'S.) UC's shall be Tallied With The Income & Expenditure Records And Creation Of Fixed Asset.	During Our Audit We Found That UC's are Not Prepared By ULB.	

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3. Audit of Book Keeping :

Indicators		Observations	Remarks
(i)	The Auditor shall be responsible for Audit of All The Books Of Accounts As Well As Stores.	We have Checked All The Books Of Accounts Which Maintained By The Nagar Parishad.	All Books are maintained in well condition and we suggest that the same should be carried for future.
(ii)	He Shall verify All The Books Of Accounts And Stores Are Maintained As Per Accounting Rules Applicable To Urban Local Bodies. Any Descripencies Shall Be Brought To The Notice Of Commissioner/CMO.	Nagar Parishad is not Maintain All The Books of Accounts eg. Ledger, Grant Register, Fixed Assests Register etc As Per Accounting Rules Applicable to Urban Local Bodies.	
(iii)	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 Audit Report.	There is No Advance Register as Nagar Parishad has not given any Advance.	
(iv)	Bank Reconciliation Statements (BRS) Shall Be Verified From The Records Of ULB And The Bank Concerned. If Bank reconciliation statements are not prepared, the auditor will help in the preparation of BRS.	BRS has been prepared by ULB at the end of Financial year.	
(v)	He Shall be responsible for verifying Enteries In The Grant Register. The Receipts And Payments Of Grants Shall Be Duly Verified From The Entries In The Cash Book.	We Have Checked Grant Register Which is Maintained by ULB And Verified The Same From Cash Book we found that there are some unknown Grant received during the year which details are not available.	
(vi)	The auditor shall verify the Fixed Assets Register from other records and discrepancies shall be brought to the notice of Commissioner/CMO.	FAR is not prepared by ULB, this work will be done with Dual Entry Compilation of Accounts.	
(vii)	The auditor shall reconcile the accounts of receipts and payments especially for project funds.	We Have Reconcile Reciept & Payment Of Project Fund As Per Cash Book.	

4. Audit of FDR :

Indicators		Observations	Remarks
(i)	The Auditor is responsible for audit of all Fixed deposits and term deposits.	We have verified FDRs with the original copies.	All entries related to FDR should be posted in FDR register and Cash Book also.
(ii)	It shall be ensured that proper records of FDR's are maintained and all renewls are timely done.	FDR register has prepared by ULB and Renewal of FDRs were recorded in Cash Book.	
(iii)	The cases where FD's/TDR's are Kept at Low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO.	No case found.	
(iv)	Interest earned on FDR/TDR shall be verified from entries in cash book.	FDR Interest is not recorded in cash book on timely basis. It is recorded at the time of maturity only.	

5. Audit of Tenders :

Indicators		Observations	Remarks
(i)	The auditor is responsible for udit of all tenders/bids invited by the ULB's are done	We have examine Tender/Bid Documents invited by ULB.	Nagar Parishad has called all the tenders with proper media. We suggest that Nagar Parishad must carry this practice.
(ii)	He shall check Whether competative tendering procedures are followed for all bids.	Competative tendering procedures are followed.	
(iii)	He shall Verify the receipts of tender fee/bid processing fee/performance gurantee both during the construction and maintenance period.	All the entries are verified.	
(iv)	The bank guarantees, if received in lieu of bid processing fee/performance gurantee shall be verified from the issuing banks.	No bank guarantee received.	
(v)	The conditions of BG's Shall also verified, any BG with any such condition which is against the interests of the ULB shall be verified and brought to the notice of Commissioner/CMO.	Not Applicable.	
(vi)	The cases of extension of BG's shall be brought to the notice of Commissioner/CMO. Proper guidance to extend the BG's shall also be given to ULB's.	Not Applicable.	

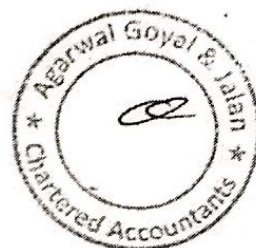
मुख्य नगर पालिका अधिकारी
नगर पालिका कक्ष
जिला बिल्डिंग (म.प्र.)



6. Audit of Grants & Loans :

Indicators	Observations	Remarks
(i) The auditor is responsible for audit of grants given by central Government and it's utilization.	We have Covered All Grant Received From Central Government but UC was not provided to us.	Nagar Parishad has maintained all the records for Grants received to it. We suggest that they must bifurcate grants eg. State Share, Central Share.
(ii) He is Also responsible for audit of grants received from State Government and it's utilization.	We have Covered All Grant Received From State Government but UC was not provided to us.	
(iii) He Shall Perform audit of loans provided for physical infrastructure and it's utilization. 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 or not. He shall also comment on the possible reasons for non generation of revenue.	Neither Assets/Physical Infrastructure has been generated out of Loan taken.	
(iv) The Auditor shall specifically point out any diversion of funds from capital receipts/grants/loans to revenue expenditure and from one scheme/project to another.	During Audit We have Found That few 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 Use For The Purpose For Which Grants Have Received.	

मुख्य नगरपालिका अधिकारी
नगर परिषद फूप
जिला भिण्ड (म.प्र.)



Nagar Parishad - Phoop-Kala

District - Bhind (M.P.)

Name of Auditor - Agrawal Goyal & Jalan

Abstract Sheet for Reporting on Audit Paras for Financial Year 2022-23

Annexure - C

Sr No.		Parameters	Description		Observations in Brief	Suggestions
1	Audit of Revenue		Receipts in Rs.			
		राजस्व कर वसूली	Year 2021-22	Year 2022-23	% of Growth	
i	संपत्तिकर		143,475.00	440,854.00	207.27	उपरोक्त सारणी के अवलोकन के पश्चात यह कहा जा सकता है कि नगर पालिका परिषद द्वारा विगत वर्ष की तुलना में इस वर्ष सभी तरह के करों एवं शुल्कों की वसूली हेतु उचित प्रयास किये गये हैं जिसकी वजह से करों एवं शुल्कों की वसूली में 175.48 प्रतिशत की भारी वृद्धि दर्ज की गयी है। नगर पालिका परिषद द्वारा बताया गया की ठोस अपशिष्ट प्रबंधन प्रभार की वसूली अभी परिषद द्वारा नहीं की जा रही है। (राजस्व कर वसूली में 59.50 प्रतिशत की वृद्धि दर्ज की गयी है एवं गैर राजस्व वसूली में कुल 118.43 प्रतिशत की वृद्धि दर्ज की गयी है)
ii	समेकित कर		144,426.00	336,668.00	133.11	
iii	नगरीय विकास उपकर		-	10,536.00	100.00	
iv	शिक्षा उपकर		-	5,040.00	100.00	
	कुल योग		287,901.00	793,098.00	175.48	
		गैर राजस्व वसूली				
i	भवन भूमि किराया		-	13,990.00	100.00	1. नगर परिषद में उपलब्ध कर्मचारियों की संख्या कम होने की वजह से राजस्व वसूली प्रभावित होती है अतः अधिक कर्मचारियों की नियुक्ति की जानी चाहिए। 2. नगर परिषद द्वारा राजस्व वसूली हेतु आधुनिक तकनीक का प्रयोग किया जाना चाहिए जैसे की आनलाइन भुगतान एवं स्वाइप मशीन आदि। 3. जिन व्यक्तियों द्वारा समय पर कर का भुगतान ना किया जाये उनको विरुद्ध दण्डात्मक कार्यवाही की जानी चाहिए। 4. समय पर कर का भुगतान करने वाले कर दाताओं को प्रोत्साहित करने हेतु करों में रियायत दी जानी चाहिए। 5. समय-समय पर कर वसूली हेतु नगर के विभिन्न स्थानों पर कैम्पों का आयोजन किया जाना चाहिए।
ii	जल उपभोक्ता प्रभार		68,744.00	395,251.00	474.96	
iii	ठोस अपशिष्ट प्रबंधन प्रभार			-	-	
iv	अन्य कर एवं शुल्क		209,972.00	35,318.00	-83.18	
	कुल योग		278,716.00	444,559.00	59.50	
	महायोग		566,617.00	1,237,657.00	118.43	



मुख्य नगर पालिका अधिकारी
नगर परिषद फूप
जिला भिन्ड (म.प्र.)

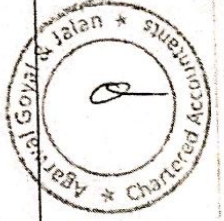


Nagar Parishad - Phoop-Kala

District - Bhind (M.P.)

Name of Auditor - Agrawal Goyal & Jalan

Sr. No.	Parameters	Description	Observation in Brief	Suggestions
2	Audit of Expenditure	Auditor's liability to check all the expenses are accordance with the Sanction made for it and also check all expenses are made with proper Authentication.	We Have Covered All Schemes Expenditures .	Nagar Parishad has made addequate payment to vendors under the applicable laws but we found few cases where payments were not according to that. We suggest that All the Officials of Nagar Parishad must validated all the Expenditures.
3	Audit of Book Keeping	The Auditor Verified All The Books Of Accounts As Well As Stores.	We have Checked All The Books Of Accounts Which Maintained By The Nagar Parishad and we found that some books are not prepared by ULB.	All Books are maintained in well condition except Fixed Asset Register, Ledger, Grant Register etc. We suggest Nagar Parishad to maintain all the records in a proper manner.
4	Audit of FDR	All Fixed Deposits And Term Deposits Are Verified.	Yes We Have Verified All The FDRs separate register was mainiaing for the same. Renewal of FDRs are timely recorded in the Cash Book.	FDR register should be maintained and all entries related to FDR should be posted in FDR register and Cash Book also.
5	Audit of Tenders/Bids	Audit of all tenders/bids invited by the Nagar Parishad's are done	We have examine Tender/Bid Documents invited by Nagar Parishad.	Nagar Parishad has called all the tenders with proper media. We suggest that Nagar Parishad must carry this practice.
6	Audit of Grants & Loans	Audit of all grants given by central/state Government and it's utilization are done.	We have Covered All Grant Received From Central/State Government.	Nagar Parishad has maintained all the records for Grants received to it. We suggest that they must bifurcate grants eg. State Share, Central Share.
7	Incidences relating to diversion of funds from capital receipts/ grants/ loans to revenue nature expenditure and from one scheme/project to another		During 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 Use For The Purpose For Which Grants Have Received.	Nagar Parishad can give proper attention in that matter as that decide the Asset creation and bifurcate the revenue nature items.



मुख्य नगरपालिका अधिकारी
स्वतंत्र-परिषद पक्ष
जिला भिण्ड (म.प्र.)



8	Any other a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to revenue receipts (Tax and non tax).	Revenue Exp 27,704,680.00	Revenue Receipts 19,531,106.00	Percentage Revenue Expenditures with respect to Revenue Receipts 141.85%.	Material Purchase Amount Included in Operation & Maintenance of Water Supply, Public Lighting & Cleaning that's Why there is excess Difference in Percentage of Revenue Exp over revenue receipts.	Nagar Parishad should maintain all the records of Expenditure with respect to Revenue Expenditure and Capital Expenditure.
	b) Percentage of Capital Expenditure with respect to Total Expenditure	Capital Exp. 9,767,373.00	Total Exp. 38,261,085.00	Percentage Capital Expenditures with respect to Total Expenditures are 25.53%.	Capital Expenditure are having substantial with respect to Total expenditure made by the Nagar Parishad.	Nagar Parishad should maintain all the records of Expenditure with respect to Revenue Expenditure and Capital Expenditure.
9	Whether all the temporary advances have been fully recovered or not.	Auditor is liable to check all the advances given on temporary basis.			We have check and found that there is no temporary advance is provided by ULB during the year.	NA
10	Whether bank reconciliation statement have been regularly prepared.	As per the rules Nagar Parishad Should Prepared Bank Reconciliation Statement on Monthly Basis.			During Our Audit we found that ULB is not Preparing Bank Reconciliation Statement on Monthly.	We Suggest Nagar Parishad officials to Prepared BRS on Monthly basis for identifying the reasons behind the differences between cash book balance and Bank Account Balance.

Agrawal Goyal & Jalan
Chartered Accountants
FRN : 016160C



CA Rahul Agrawal
Partner
Membership No: 447177

मुख्य नगरपालिका अधिकारी
जगर परियोजना फंड
जिला मिण्ड (म.प.)

Place : Gwalior
Date : 29.09.2023



NAGAR PARISHAD - PHOOP-KALA, DIST. - BHIND (M.P.)

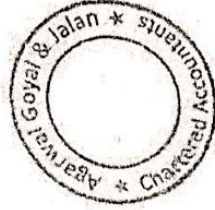
District - Bhind (M.P.)

Annexure - D

2022-23 INCOME & EXPENDITURE INFORMATION

2022-23 INCOME & EXPENDITURE INFORMATION																									
S. No.	Division	District	ULB Name	ULB Type	REVENUE RECEIPTS						CAPITAL RECEIPTS				Total Receipts	REVENUE EXPENDITURE					CAPITAL EXPENDITURE			TOTAL EXPENDITURE	
					Property Tax	Other Tax Revenue	Fee & User Charges	Revenue from Municipal Property	Assinged Revenue	Revenue Grants, Contribution & Subsidies	Other Income	Capital Receipts	Central Finance Commission Receipts	State Finance Commission Receipts		Other Grants	Establishment Expenses	Administrative Expenses	Operation & Maintenance Charges	Interest & Finance Charges	Other Exp.	Loan Repayment	Other Capital Expenses		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	
1	Gwalior	Rajad	Phoop-Kala	Nagar Parishad	446,854	747,495	35,318	13,990	16,725,511	-	1,567,638	19,336,089	-	-	-	-	38,867,715	14,079,863	5,405,123	8,219,694	-	799,032	-	9,767,373	20,261,083

On behalf of
Agrawal Goyal & Jalan
Chartered Accountants
FRN : 016160C



मुख्य नगरपालिका अधिकारी
नगर पार्षद पद
(जिला मिष्ठाना.प्र.)

Place : Gwalior
Date : 29.09.2023

