

# AUDIT REPORT

UDIN-24428171BKAVVV3542

Of

**NAGAR PARISHAD, GURH**

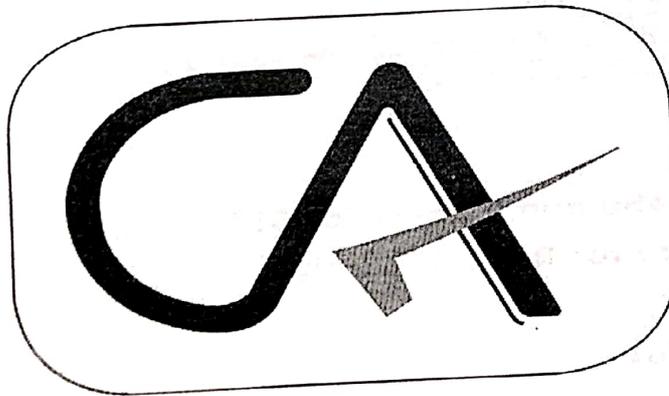
at

**REWA (M.P.)**

**For**

**F Y 2023-24**

:: by ::



***AKBN & ASSOCIATES***

*Chartered Accountants*

*JALSA INN MARRIGE GARDEN CAMPUS*

*HEERALAL COLONY, AMAHIYA, REWA*

*Mo. 9827631082, E-aíl- vaibhavtiwari.ca@gmail.com*





**AKBN & Associates**  
**Chartered Accountants**

Jalsa Inn Marriage Garden  
Campus, Heeralal Colony  
Amahiya Rewa (M.P.)  
486001  
Email:-  
[vaibhavtiwari.ca@gmail.com](mailto:vaibhavtiwari.ca@gmail.com)

Chief Municipal Officer,  
Nagar Parishad, Gurh  
Rewa (M.P.)

Subject: Audit Report and financial Statements of NAGAR PARISHAD GURH DISTT.-REWA (M.P) for the financial year 2023-24.

Dear Sir,

We have conducted the Audit of Nagar Parishad Gurh from 15<sup>th</sup> Sep. 2024 to 23<sup>th</sup> Sep 2024 in the scope of appointment letter issued by your office vide letter No. 2024/1690 Please find enclosed herewith the said audit report and financial Statements for Financial Year 2023-24.

We are thankful for the co-operation extended by Nagar Parishad Gurh Staff during the course of our audit.

**Disclaimer**

The Audit Report has been prepared on the basis of information furnished and made available to us by Nagar Parishad Gurh. We disclaim any responsibility for any misinformation on part of audit.

Thanking you in anticipation

AKBN & Associates

Chartered Accountants



CA. Vaibhav Kumar Tiwari

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नगर परिषद गुरु  
जिला-रीवा (म.प्र.)

Date: - 30<sup>th</sup> Sep- 2024

Place: - Rewa

UDIN- 24428171BKAVVV3542



**AUDIT REPORT  
OF  
NAGAR PARISHAD GURH**

We have found Following Observation as per scope of audit

**1. Audit of Revenue**

**1. Audit of revenue from various sources**

The audit encompassed an examination of revenue sources including, but not limited to:

1. Property Taxes
2. Licensing Fees (Business, Trade, etc.)
3. Government Grants and Subsidies
4. Service Charges (Water, Waste Management, etc.)
5. Fines and Penalties
6. Revenue from Public Services (Parking, Parks, etc.)
7. Other Miscellaneous Sources

**IV. Audit Findings and Observations:**

1. **Property Taxes:** Records indicate that property tax collections were accurately reported and deposited. However, there were isolated instances of discrepancies in property assessment leading to underreporting.
2. **Government Grants and Subsidies:** Proper documentation and utilization of government grants and subsidies were noted. However, there were instances of delays in utilizing funds, impacting overall revenue realization.
3. **Service Charges:** Billing accuracy for water and waste management services was generally maintained. However, the reconciliation between billed amounts and actual service provision needs improvement to avoid revenue leakage.
4. **Fines and Penalties:** The collection process for fines and penalties lacked consistency and monitoring, leading to potential revenue loss. Streamlining the collection process is recommended.
5. **Revenue from Public Services:** Revenue from public services like parking and parks was well-documented. However, there is a need for regular maintenance and enhancement of these services to boost revenue.
6. **Other Miscellaneous Sources:** Income from various miscellaneous sources was adequately recorded, though a more detailed categorization could enhance transparency and monitoring.



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## V. Recommendations:

Based on the observations made during the audit, the following recommendations are provided to enhance revenue management:

1. Strengthen property assessment processes to minimize underreporting and discrepancies in property tax collections.
2. Implement a streamlined renewal process for licensing fees to ensure timely revenue realization.
3. Develop a robust monitoring system for grants and subsidies utilization to prevent delays and optimize fund utilization.
4. Enhance accuracy in billing for services and ensure reconciliation with actual service provision to prevent revenue leakage.
5. Improve the collection process for fines and penalties by instituting a more organized and monitored approach.
6. Invest in the enhancement of public services to attract more revenue from these sources.
7. Enhance categorization and reporting mechanisms for miscellaneous sources of income to improve transparency.

### 2. Checking of revenue receipts-

The primary objectives of this audit were to:

1. Evaluate the adequacy of controls and procedures in place for the issuance and recording of revenue receipts.
2. Assess the accuracy and completeness of revenue receipts recorded from counterfoils.
3. Confirm compliance with applicable laws, regulations, and internal policies governing revenue receipt processes.

### III. Scope of the Audit:

The audit encompassed an examination of the revenue receipt process, specifically focusing on:

1. Issuance and control measures for counterfoils.
2. Recording and reconciliation of revenue receipts.
3. Compliance with established policies and procedures for revenue collection.

### IV. Audit Findings and Observations:



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**Issuance and Control Measures for Counterfoils:** The process of issuing counterfoils was generally well-documented and controlled. However, there were instances of inadequate numbering or control measures leading to difficulties in tracking and reconciling receipts.

2. **Recording and Reconciliation of Revenue Receipts:** The recording of revenue receipts from counterfoils was appropriately done in the system. However, there were discrepancies noted between the actual receipts received and the recorded amounts. This inconsistency posed a risk to accurate financial reporting.

3. **Compliance with Established Policies and Procedures:** While there were established policies and procedures for revenue receipt processes, adherence to these protocols was inconsistent. Lack of adherence resulted in instances where receipts were not properly accounted for, impacting the accuracy of financial records.

#### V. Auditor's Responsibility:

The responsibility of the auditor regarding revenue receipts from counterfoils includes:

1. **Verification of Counterfoils:** It is the duty of the auditor to verify the numerical sequence and adequacy of controls over the issuance of counterfoils. This is crucial for ensuring that all receipts are accounted for and recorded accurately.
2. **Examination of Recorded Receipts:** The auditor must examine the recorded receipts against the actual counterfoils to confirm accuracy and completeness. Any discrepancies found should be investigated and rectified promptly.
3. **Assessment of Compliance:** The auditor should assess compliance with internal policies and procedures governing revenue receipt processes. Recommendations for improvement should be provided where deficiencies are identified.

We have done audit of Revenue Receipt with their counterfoils, on systematic sample basis and we have observed that money received is duly deposited in respective bank account. Collection was deposited in bank, same day or next morning of working day if needed, except for bank holidays. except the below table tax collected by Nagar Parishad has been deposited to bank beyond 2 working days.



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4. The Entries in cash Book has been verified on the bases of Sampling and we were found that interest income receipts from bank have not been credited into ULB cash book. We have observed that the some of the bank accounts has not been incorporated in the cash book of ULB for the concerned period.

5. We have observed that Nagar parishad has not maintained proper record in respect to revenue recovery against the quarterly and monthly targets for the FY 2023-24.

6. We have verified FDR's receipts with FDR register and found that FDR's were kept and recorded properly, interest income from FDR were recorded in cash book on received basis. So it has been suggested to account for interest income on earned basis.

7. We have verified annual report on target provided and achieved for revenue recovery. We have observed that the recovery percentage against current demand and recovery against previous year demand is tabulated in annexure-1.

However the ULB has collected the substantial dues of current year as well as previous year.  
List of outstanding Shop rent & Property tax of ULB is attached herewith. Annexure -2

## 2. Audit of Expenditure

1. We have audited all the expenditure under all schemes.  
We have verified the expenditure under various heads which was recognized and entered in the books of account before us for verification.



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Based on our audit procedures, nothing came to our attention that caused us to believe that the expenditure under the various schemes of Nagar Parishad Gurh for the financial year ended 2023-24 have not been properly accounted for or are not in accordance with the applicable laws, regulations, and guidelines.

2. We have verified the entries in cash book on test check bases which were supported by relevant voucher and note sheet.

During the course of our audit, we performed the following procedures:

**Examination of Cash Books:**

- Reviewed the entries in the cash books for accuracy, completeness, and proper classification of transactions.
- Checked the recording of all cash receipts and payments during the audit period.
- Verified that entries were made on a timely basis and in accordance with the applicable accounting standards and policies.

**Verification with Relevant Vouchers:**

- Cross-checked the entries in the cash books with the corresponding vouchers, invoices, receipts, and other supporting documents.
- Ensured that the vouchers were properly authorized, sequentially numbered, and matched the recorded transactions in the cash books.
- Verified the authenticity and accuracy of the supporting vouchers for each transaction recorded in the cash books.
- Audit Findings: Based on our audit procedures, we found that:
  - The majority of the entries in the cash books were accurately recorded and supported by relevant vouchers.



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3. We have observed that TDS has been deducted u/s 194C by ULB in respect to Contractor Payment but TDS has not been deposited to Govt. on due date. ULB has delay deposit the TDS amount to Income Tax department. Shown the below table for TDS payment details.

As per income tax act if deductor has fail to deposit TDS amount on due date, interest liability may arise. Rate of interest may be paid as per given below table.

Section	Nature of Default	Interest subject to TDS/TCS amount	Period for which interest is to be paid
201A	Non deduction of tax at source, either in whole or in part	1% per month	From the date on which tax deductible to the date on which tax is actually deducted
	After deduction of tax, non payment of tax either in whole or in part	1.5% per month	From the date of deduction to the date of payment

4. We have observed that ULB has not deducted TDS on salary on monthly bases.

5. We have observed that ULB has not deducted and deposited employee provident fund on timely basis. No payment has been done for the financial year till the date of audit.



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6. We have observed that the ULB has not entered the bank charges in cash book for FY 2023-24.
7. ULB has not provided grant register for verification which makes difficult to verify over-utilization of fund.
8. We have verified payment of expenditure on systematic sample basis and satisfied that almost all the payment and transaction were made as per the guidelines and directives issued by regulating authorities. Except some of the expenditure which is tabulated below.
9. During the audit we have verified financial propriety and found that all the expenditure has been supported by financial and administrative sanctions accorded by competent authority and limited to the administrative and financial limits of the sanctioning authority. Except following-
10. We have checked all aspect of cash book on daily basis, and we have observed that there were some clerical mistake Found, and has been directed to accountant for their rectification, and same were not rectified during the course of audit.
11. As per explanation given by the ULB during the courses our audit, the ULB is not in the practice of maintaining utilization certificate also in absence of fixed assets register and income and expenditure account it was not possible for us to verify the correctness and reliability of figure at which the fixed assets where credited/recognized in the books of account.  
We are unable to verify the details of capitalization of expenditure since there is not any proof available nor completion of work from respective department.



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12. Temporary Advances- as per explanation given to us no staff advance/temporary advance is pending against ULB. Also advance register has not been maintained.

### 3. Audit of Book Keeping

1. Books of accounts- As per explanation and information provide to us by the management and in the course of audit some of register are not maintained.

Based on our audit procedures, we found that:

- The books of account maintained by Nagar Parishad GURH were generally accurate, complete, and in accordance with the applicable accounting standards.
- Entries were properly recorded, supported by appropriate documentation, and reflected the financial transactions during the audit period.

Audit Findings - Stores: Regarding the audit of stores, our findings were as follows:

- The inventory records and store management procedures of Nagar Parishad GURH were adequately maintained and organized.
- Physical counts were conducted periodically, and the inventory records were reconciled with the physical stock, showing reasonable accuracy and consistency.

Opinion: In our opinion, based on the audit conducted, the books of account and stores maintained by Nagar Parishad GURH present fairly, in all material respects, the financial position and inventory status as of [End Date of Audit Period] and the transactions undertaken during the audit period in accordance with the applicable accounting principles and regulations

Below mention books of account/register were not provide for verification:-

1. Staff Advance Register
2. Fixed Assets Register
3. Grant Register
4. Amanat Register



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2. We have audited all the books of accounts and the same were maintained as per accounting rules applicable to urban local bodies except the above point no. 1.
3. We have audited that all advances were timely recovered according to the conditions of advances.
4. We have observed that ULB has not prepared Bank reconciliation statement. Also ULB is carrying consolidate cash book and not indicate individual balance of every head.
5. Entries in grant register- Grant register not provided to us for verification during audit, therefore we were unable to verify receipts and utilization of grant with cash book.
6. We have found that Fixed Assets register has not been prepared on timely basis. Accordingly suggested to prepare the same on timely basis with appropriated entries annually.
7. No receipts and payment account has been prepare related to project fund. Hence, it is not possible to us to reconcile the same.

#### **4.Audit of FDR**

1. We have done audit of all fixed deposits and term deposits.
2. Proper records of FDR's were maintained and all renewals were timely done automatically by bank.
3. It has been in practice of Nagar Parishad that to cover all the branches of banks FDR's and TDR's were Invested in proper manner.
4. Entries of interest earned in FDR/TDR has been verified.

#### **5.Audited of Tenders/Bids**

1. We found that No separate Tender-Register is maintained by the ULB. There is no system to check all tenders at one place, we gone through relevant files and websites.

Audit Findings: Based on our audit procedures, we found that:



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The tendering and bidding processes of Nagar Parishad GURH were conducted in accordance with the established procedures and guidelines.

Proper documentation was maintained for the invitation of tenders, bid evaluation, and acceptance procedures.

There were adequate controls and measures in place to ensure fairness and transparency in the selection of tenders and bids.

Opinion: In our opinion, based on the audit conducted, the tendering and bidding processes followed by Nagar Parishad GURH were fair, transparent, and complied with the applicable laws, regulations, and established procedures during the audit period.

2. We have audited that all the tenders/bids were properly invested by the ULB's.

3. We have checked that competitive procedures were followed in case of local bidding and online bidding.

4. We have verified that all the requisite procedures were adequately followed in case of Receipts of tender fee/ Bid Processing fee / Performance guarantee.

5. We have not found any bank guarantee.

6. No contract closure document were made available to us for verification.

#### 5. Audit of Grants and Loans

1. We have verified Grant Register. It is not maintained year wise, there are cut, over written figures frequently. **We are not able to comment upon utilization of grant** because in grant register balances are not properly maintained.

#### 2. PM AAWAS YOJANA

- Cash book of PMAY scheme are not updated till 31/03/2024.
- Reversal of payment is not entered in cash book
- Bank charges is not entered in cash book
- Interest credited into bank account but not recorded in cash book



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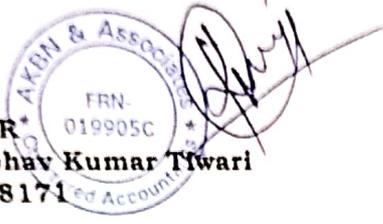


### 3. Mukhya Mantri Adhoshanrachana

- Cash book of Mukhya Mantri Adhoshanrachana is maintained for FY 2023-24
- Interest credited into bank account but not recorded in cash book.

FOR: **AKBN & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

मुख्य नगर विकास अधिकारी  
CMO-GURH, Rewa (M.P.)  
कमल परियोजना, मुठ  
जिला-रीवा (म.प्र.)

  
**PARTNER\***  
**CA. Vaibhav Kumar Tiwari**  
**MRN 428171**

Place-Rewa  
Date-30th-Sep- 2024  
UDIN-24428171BKAVVV3542



**MUNICIPAL COUNCIL GUDHI**  
Balance Sheet  
As on 31st March 2024

Sl. No.	Particulars	Schedule	Amount (In Rs.)	Current Year (Rs.)	Previous Year (Rs.)
<b>A</b>	<b>SOURCES OF FUNDS</b>				
A-1	Reserves & Surplus				
	Municipal (General) Fund	B-1	72653142		59238248
	Earmark fund	B-2	0		0
	Reserves	B-3	36403706		36403706
	<b>Total Reserves &amp; Surplus</b>		<b>109056848</b>		<b>95641954</b>
A-2	Grants & Contribution Specific purposes	B-4	0	0	
	Loans				
	Secured Loans	B-5	0	0	0
	Un-Secured Loans	B-6	0	0	
A-3	<b>Total Loans</b>				
	<b>TOTAL SOURCES OF FUNDS [A1-A3]</b>		<b>109056848</b>	<b>95641954</b>	
<b>B</b>	<b>APPLICATION OF FUNDS</b>				
B-1	410 - Fixed Assets	B-11	51174209		26098388
	Gross Block				
	Less: Accumulated Depreciation		0		26098388
	Net Block		51174209		
	Capital Work In Progress		0		
	<b>Total Fixed Assets</b>		<b>51174209</b>	<b>26098388</b>	
B-2	Investments				
	Investment - General Fund	B-12	0	0	0
	Investment - Other Fund	B-13	0	0	0
	<b>Total Investment</b>		<b>0</b>	<b>0</b>	<b>0</b>
B-3	Current Assets, Loans & Advances				
	Stock in Hand (Inventories)	B-14	0		
	Sundry Debtors (Receivable)	B-15	0		
	Gross amount outstanding				
	Less: Accumulated provision against bad and doubtful receivables				0
	Prepaid Expenses	B-16	0		
	Cash & Bank Balances	B-17	57882639		69543472
	Loan, Advances and deposits	B-18			0
	<b>Total Current Assets</b>		<b>57882639</b>	<b>69543472</b>	
B-4	Current Liabilities and Provisions				
	Deposits Received	B-7	0		0
	Deposits Works	B-8	0		0
	Other liabilities (Sundry Creditors)	B-9			
	Provisions	B-10			0
	<b>Total Current Liabilities</b>		<b>0</b>	<b>0</b>	<b>0</b>
B-5	Net Current Assets (B3-B4)				
C	Other Assets	B-19			
D	Miscellaneous Expenditure (to the extent not written off)	B-20	0	0	0
	<b>Total Application Of Funds [B1+B2+B3+C+D]</b>		<b>109056848</b>	<b>95641859</b>	



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Schedules of Balance Sheet

SCHEDULE - B-1 - MUNICIPAL FUND

Account Code	Particulars	Water supply Sewerage and drainage	Road Development and Maintenance	Basti Services	General Account
	Balance as per last account	0	0	0	59238248
	Additions during the year	0	0	0	0
	Surplus for the year	0	0	0	13414894
	Totaling Mistake	0	0	0	0
	TOTAL (Rs )	0	0	0	72653142
	Deduction during the year	0	0	0	0
	Deficit for the year	0	0	0	0
	Transfers	0	0	0	0
	Balance at the end of the current year	0	0	0	72653142

SCHEDULE B -2 EARMARKED FUNDS (Special funds/Sinking Fund/Trust or Agency fund)

Account Code	Particulars	Special Fund 1	Special Fund 2	Special Fund 3	Total
	Opening Balance (A)		0	0	0
	(b) Additions to the Special fund	0	0	0	0
	Transfer from Municipal fund	0	0	0	0
	Interest/Dividend earned on Special Fund Investments	0	0	0	0
	Profit on Desposal of Special Fund investents	0	0	0	0
	Appreciation in value of special Fund Investments	0	0	0	0
	Other addition (specify nature)	0	0	0	0
	<b>Total (b)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	(C) payments out of funds	0	0	0	0
3125000	(1) capital expenditure	0	0	0	0
	Fixed Asset	0	0	0	0
	Depreciation From Fixed Assets	0	0	0	0
	(2) Revenue Expenditure on	0	0	0	0
	Salary wages and allowances etc	0	0	0	0
	Rent Other administrative charges	0	0	0	0
	(3) Other.	0	0	0	0
	Loss on disposal of special fund investments	0	0	0	0
	Diminution in value of special fund investment	0	0	0	0
	Transfer from Municipal fund	0	0	0	0
	<b>Total ( C )</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Net Balance of Special fund ( a+b)-(c)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

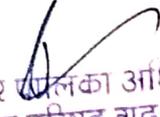


उत्पन्न लेखक पारितोषिका अधिकारी  
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**SCHEDULE - B - 3 RESERVES**

Account Code	Particulars	Opening Balance (Rs.)	Additions during the year (RS.)	Total 3+4	Deductions during the year (RS.)	Balance at the end of current year (RS.)
1	2	3	4	5	6	7(5-6)
120000	Capital Contribution			0	0	0
	Capital Reserve	36403706		36403706		36403706
	Borrowing Redemption Reserve	0	0	0	0	0
	Special fund (Utilised)	0	0	0	0	0
	Statutory Reserve	0	0	0	0	0
	General Reserve	0	0	0	0	0
	Revaluation Reserve	0	0	0	0	0
	<b>Total Reserve fund</b>		<b>36403706</b>	<b>0</b>	<b>36403706</b>	<b>0</b>



  
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**SCHEDULE - B - 4 GRANT & CONTRIBUTION FOR SPECIFIC PURPOSE**

Account Code	Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Specific Grant I	Specific Grant II	Total
3200000	(a) Opening Balance			0	0	0	0
	(b) addition to the Grant -						
	Grant received during the year			0	0	0	0
	Interest/Dividend earned on Grant Investments	0	0	0	0	0	0
	Profit on disposal of Grant Investments	0	0	0	0	0	0
	Other addition (Specify nature)	0	0	0	0	0	0
	Total(b)	0	0	0	0	0	0
	<b>TOTAL (A+B)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	(C) Payments out of funds			0			0
	Capital expenditure on fixed assets			0			0
	Capital expenditure on Other						0
	Salary, Wages, Allowances etc						0
	Rent						0
	Transfer to Revenue Grant						0
	Loss on disposal of Grant investments			0			0
	Deterioration in Value of Grant Investments			0			0
	Grants Refunded			0			0
	Other administrative Charges			0			0
	Total (c)	0	0	0	0	0	0
	Net Balance at the year End (a+b)-(c)	0	0	0	0	0	0



  
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 नगर परिषद मुठ  
 जिला-रीवा ( म.प्र. )

**SCHEDULE - B - 5 SECURED LOANS**

Account Code	Particulars	Current Year (RS.)	Previous Year (RS.)
3300000	Loans from Central government	0	0
	Loans from State Government		0
	Loans from Govt. bodies Associations	0	0
	Loans from international agencies	0	0
	Loan from banks & other financial institutions	0	0
	Other Term Loans	0	0
	Bonds & debentures	0	0
	Other Loans	0	0
	<b>Total Secured Loans</b>	<b>0</b>	<b>0</b>

**SCHEDULE - B - 6 - UN SECURED LOAN**

Account Code	Particulars	Current year (RS.)	Previous year (RS.)
3310000	Loans from Central government	0	0
	Loans from State Government	0	0
	Loans from Govt. bodies Associations		0
	Loans from international agencies	0	0
	Loans from bank & other financial institutions	0	0
	Other Term Loans	0	0
	Bonds & debentures	0	0
	Other Loans	0	0
	<b>Total Un- Secured Loans</b>	<b>0</b>	<b>0</b>

**SCHEDULE - B - 7 DEPOSIT RECEIVED**

Account Code	Particulars	Current year (RS.)	Previous year (RS.)
3400000	Amanat Rashi	0	0
	Nal Amanat Rashi	0	0
	<b>Total Deposit Received</b>	<b>0</b>	<b>0</b>



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**SCHEDULE - B - 8 DEPOSIT WORK**

Account Code	Particulars	Opening balance as beginning of the year (RS..)	Additions during the Current year (RS.)
3410000	Civil Works	0	0
	Electrical works	0	0
	Others	0	0
	Total of Deposit Works	0	0

**SCHEDULE - B - 9 OTHER LIABILITIES (SUNDRY CREDITORS)**

Account Code	Particulars	Current year (RS.)	Previous year (RS.)
	Duties and Taxes		
3500000	Duties and Taxes		0
			0
	<b>Total Other Liabilities</b>	0	0

**SCHEDULE - B - 10 PROVISION**

Account Code	Particulars	Current year (RS.)	Previous year (RS.)
	Provision for Electricity Expenses		0
	Provision for Salary		0
	Provision for Pension		0
	Provision for EPF	0	
			0
	<b>Total Provisions</b>	0	0



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**SCHEDULE - B - 8 DEPOSIT WORK**

Account Code	Particulars	Opening balance as beginning of the year (RS..)	Additions during the Current year (RS.)	Utilization / expenditure (RS.)	Balance outstanding at the end of the Current year (RS.)
3410000	Civil Works	0	0	0	0
	Electrical works	0	0	0	0
	Others	0	0	0	0
	<b>Total of Deposit Works</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**SCHEDULE - B - 9 OTHER LIABILITIES (SUNDRY CREDITORS)**

Account Code	Particulars	Current year (RS.)	Previous year (RS.)
	Duties and Taxes		
3500000	Duties and Taxes		0
			0
	<b>Total Other Liabilities</b>	<b>0</b>	<b>0</b>

**SCHEDULE - B - 10 PROVISION**

Account Code	Particulars	Current year (RS.)	Previous year (RS.)
	Provision for Electricity Expenses		0
	Provision for Salary		0
	Provision for Pension		0
	Provision for EPF	0	0
			0
	<b>Total Provisions</b>	<b>0</b>	<b>0</b>



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**SCHEDULE - B - FIXED ASSETS**

Account Code	Particulars	Gross Block			Cost at The end Of the Year	Opening Balance	Accumulated Depreciation		Total at the end of the year	Net Block	
		Opening Balance	Additions during the period	Deductions during the period			Additions during the period	Deductions during the period		At the end of current year	At the end of the previous year
1	2	3	4	5	6	7	8	9	10	11	12
4100000	Land		0	0	0	0	0	0	0	0	0
	Building		0	0	0	0	0	0	0	0	0
	<b>Statues and Heritage Assets</b>										
	Statues and Valuable Works of arts and Antiques	0	0		0	0	0	0	0	0	0
	<b>Infrastructure Assets</b>										
	Roads	0	0	0	0	0	0	0	0	0	0
	Drains & Culverts	0	0	0	0	0	0	0	0	0	0
	Water Works Assets	0	0	0	0	0	0	0	0	0	0
	Public Lighting	0	0	0	0	0	0	0	0	0	0
	SWM										
	<b>Other Assets</b>										
	Plant & Machinery	0	0	0	0	0	0	0	0	0	0
	Vehicles	0	0		0	0	0	0	0	51174209	26098088
	Office & Other Fixed Assets	26098388	25075821	0	51174209	0	0	0	0	0	0
	Furniture, Fixture, Fittings and electrical appliances	0	0	0	0			0	0	0	0
	Other Fixed Assets (Computer Hardware & Software)				0			0	0	0	0
	<b>Total Fixed Assets</b>	<b>26098388</b>	<b>25075821</b>	<b>0</b>	<b>51174209</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>51174209</b>	<b>26098088</b>
	Capital WIP				0						



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**SCHEDULE - B - 15 SUNDRY DEBTORS (RECEIVABLE)**

Account Code	Particulars	Gross Amount (RS.)	Provision For Outstanding revenues (RS.)	Net Amount (RS.)	Previous year Net amount (RS.)
43100000	<b>1. Receivables for Property Taxes</b>	0	0	0	0
	Less Than 3 Years	0		0	0
	3 Years to 5 Years	0	0	0	0
	5 Years to 10 Years	0	0	0	0
	10 Years to 15 Years	0	0	0	0
	More than 15 Years	0	0	0	0
	<b>Sub - Total</b>	0	0	0	0
	<b>Receivables of Property Tax</b>	0	0	0	0
	<b>2. Receivables Other Than Property Taxes</b>	0	0	0	0
	<b>a. Composite Tax</b>	0	0	0	0
	Less Than 3 Years	0	0	0	0
	3 Years to 5 Years	0	0	0	0
	5 Years to 10 Years	0	0	0	0
	10 Years to 15 Years	0	0	0	0
	More than 15 Years	0	0	0	0
<b>Sub - Total</b>	0	0	0	0	
<b>b. Export Tax</b>	0	0	0	0	
Less Than 3 Years	0	0	0	0	
3 Years to 5 Years	0	0	0	0	
5 Years to 10 Years	0	0	0	0	
10 Years to 15 Years	0	0	0	0	
More than 15 Years	0	0	0	0	
<b>Sub - Total</b>	0	0	0	0	
<b>Receivables of Other Taxes (a+b)</b>	0	0	0	0	
<b>3. Receivables for Fees, User Charges</b>	0	0	0	0	
<b>a. Development Charges</b>	0	0	0	0	
Less Than 3 Years	0	0	0	0	
3 Years to 5 Years	0	0	0	0	
5 Years to 10 Years	0	0	0	0	
10 Years to 15 Years	0	0	0	0	
More than 15 Years	0	0	0	0	
<b>Sub - Total</b>	0	0	0	0	
<b>b. Other Taxes</b>	0	0	0	0	
Less Than 3 Years	0	0	0	0	
3 Years to 5 Years	0	0	0	0	
5 Years to 10 Years	0	0	0	0	
10 Years to 15 Years	0	0	0	0	
More than 15 Years	0	0	0	0	
<b>Sub - Total</b>	0	0	0	0	



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<b>e. Water Charges - Residential &amp; Commercial</b>	0	0	0	0	0
Less Than 3 Years	0				0
3 Years to 5 Years	0	0	0	0	0
5 Years to 10 Years	0	0	0	0	0
10 Years to 15 Years	0	0	0	0	0
More than 15 Years	0	0	0	0	0
<b>Sub - Total</b>	0	0	0	0	0
<b>d. Water Charges - Residential</b>	0	0	0	0	0
Less Than 3 Years	0	0	0	0	0
3 Years to 5 Years	0	0	0	0	0
5 Years to 10 Years	0	0	0	0	0
10 Years to 15 Years	0	0	0	0	0
More than 15 Years	0	0	0	0	0
<b>Sub - Total</b>	0	0	0	0	0
<b>e. Market Rent</b>	0	0	0	0	0
Less Than 3 Years	0	0	0	0	0
3 Years to 5 Years	0	0	0	0	0
5 Years to 10 Years	0	0	0	0	0
10 Years to 15 Years	0	0	0	0	0
More than 15 Years	0	0	0	0	0
<b>Sub - Total</b>	0	0	0	0	0
<b>4. Receivables from Other Sources</b>	0	0	0	0	0
<b>Development Charges</b>	0	0	0	0	0
Less Than 3 Years	0	0	0	0	0
3 Years to 5 Years	0	0	0	0	0
5 Years to 10 Years	0	0	0	0	0
10 Years to 15 Years	0	0	0	0	0
More than 15 Years	0	0	0	0	0
<b>Sub - Total</b>	0	0	0	0	0
<b>Other taxes &amp; fees ( Education Cess)</b>	0	0	0	0	0
Less Than 3 Years	0	0	0	0	0
3 Years to 5 Years	0	0	0	0	0
5 Years to 10 Years	0	0	0	0	0
10 Years to 15 Years	0	0	0	0	0
More than 15 Years	0	0	0	0	0
<b>Sub - Total</b>	0	0	0	0	0
<b>5. Passenger Tax Recoverable From Govt.</b>	0	0	0	0	0
<b>Total of Sundry Debtors(receivable)</b>	0	0	0	0	0



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**SCHEDULE - B - 16 PREPAID EXPENSE**

Account Code	Particulars	Current year (RS.)	Previous year (RS.)
4400000	Insurance	0.00	0
	Operations & Maintenance	0.00	0
	<b>Total Prepaid Expenses</b>	<b>0.00</b>	<b>0</b>

**SCHEDULE - B - 17 CASH & BANK BALANCES**

Account Code	Particulars	Current year (RS.)	Previous year (RS.)
4500000	Cash Balance	0	0
	Balance with Bank		0
45021	Nationalized Banks	57882639.18	69543471.58
	Other Scheduled Bank		0
	Scheduled Co- Operative Bank		0
	Post Office	0	0
	Totalling Mistak in cash book		
	<b>Sub-Total</b>	<b>57882639.18</b>	<b>69543471.58</b>
	<b>Balance With Bank -Special Funds</b>	<b>0</b>	<b>0</b>
	Nationalized Banks		0
	Other Scheduled Bank		0
	Post Office	0	0
	<b>Sub-Total</b>	<b>0</b>	<b>0</b>
	<b>Balance With Bank - Grant Funds</b>	<b>0</b>	<b>0</b>
	Nationalized Banks	0	0
	Other Scheduled Bank	0	0
	Scheduled Co- Operative Bank	0	0
	Post Office	0	0
	<b>Sub-Total</b>	<b>0</b>	<b>0</b>
	<b>Total Cash and Bank Balance</b>	<b>57882639</b>	<b>69543472</b>



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**SCHEDULE - B - 18 LOAN, ADVANCES AND DEPOSITS**

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of year (Rs.)
4600000	(Loans & Advances (Asset))	0	0	0	0
	Advance to Others	0	0	0	0
	Employee Advance	0	0	0	0
	VAT	0	0	0	0
	SD with Others	0	0	0	1
	Sub- Total	0	0	0	0
	Less: Accumulated Provisions	0	0	0	0
	against loans advances and Deposit	0	0	0	0
	Total Loans advances deposit	0	0	0	1

**SCHEDULE - B - 19 OTHER ASSETS**

Account Code	Particulars	Current year (RS.)	Previous year (RS.)
4700000	Deposit Works	0	0
	Other asset control account	0	0
	<b>Total Other Assets</b>	0	0

**SCHEDULE - B - 20 MISCELLANEOUS EXPENDITURE (TO THE EXTENT NOT W/O)**

Account Code	Particulars	Current year (RS.)	Previous year (RS.)
	Loans Issue Expenses	0	0
	Deferred revenue Expenses	0	0
	Others	0	0
	<b>Total Miscellaneous Expenditure</b>	0	0



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**Nagar Palika Parishad Gadh**  
**Income & Expenditure Account**  
**For The Financial Year 2023-24**

Account Code	Particulars	Schedule	Current Year (Rs.)	Previous Year (Rs.)
<b>INCOMES</b>				
A	Tax Revenue	IE-1	2110868.00	1159822.00
110	Assigned Revenue & Compensation	IE-2	15604843.00	20041141.00
120	Rental Income from Municipal Properties	IE-3	494377.50	442210.00
120	Rental Income from Municipal Properties	IE-4	335913.84	308019.00
140	Income from Sale & Hire Charges	IE-5	481101.00	0.00
150	Income from Contributions & Subsidies	IE-6	27218411.00	48823867.00
160	Income from Investments	IE-7	0.00	0.00
170	Income from Bank Interest	IE-8	2778412.00	746986.00
171	Income from Bank Interest	IE-9	706213.00	772652.00
180	Other Incomes		49730139.34	72294697.00
	<b>TOTAL</b>			
<b>EXPENDITURES</b>				
B	Establishment Expenses	IE-10	15494340.00	16002775.00
100	Establishment Expenses	IE-11	2386663.26	1142974.00
200	Administrative Expenses	IE-12	15248255.85	24847958.00
230	Operation & Maintenance Expenses	IE-13	82558.22	3289.00
240	Interest & Financial Expenses	IE-14	169752.32	44472.00
250	Programme Expenses	IE-15	1566229.54	147699.00
260	Grant Expenses	IE-16	0.00	0.00
270	Provision for Expenses	IE-17	731975.53	4065594.00
271	Miscellaneous Expenses	IE-18	0.00	0.00
272	Depreciation	IE-19	635470.57	216000.00
273	Activity Fund	IE-19	36315245.29	46470761.00
	<b>TOTAL</b>		13414894.05	25823936.00
	<b>Surplus of Income over Expenditures</b>	IE-18	0.00	0.00
C	Surplus of Income over Expenditures	IE-18	13414894.05	25823936.00
D	Add/Less Prior period Items (Net)			
E	Gross surplus/ (deficit) of income over expenditures after Prior Period Items (C-D)		0.00	0.00
F	Less Transfer to Reserve Funds		13414894.05	25823936.00
G	Net balance being surplus/ deficit carried over to Municipal Fund (F-F)			

The schedule referred above are an integral part of Income & Expenditure Account



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IE - 6 - Grant Utilised From Revenue Expenses			
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Revenue Grants		
16010	Moolbhat Grant	3414909.00	2784000.00
	Other Grant	1105000.00	1123000.00
	Revenue from 15th finance commission	5398639.00	5398000.00
	Samakhri Grant	230000.00	0.00
	Sambal	105000.00	0.00
	Revenue income from SDRF	877000.00	141000.00
	Revenue from state finance Grant	5453000.00	4110000.00
	Revenue from PM Awas Grant	200000.00	102867.00
	CM Adhoshanachna Grant	5116284.00	29460000.00
	Revenue from Kyakalp Grant	1796440.00	31000000.00
	Revenue from road repair and maintance	2322139.00	1044000.00
	Revenue from special grant	1200000.00	1561000.00
	<b>TOTAL</b>	<b>27218411.00</b>	<b>48823867.00</b>

IE - 7 - 170 Income From Investments			
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Interest Income		
17010	Interest on FDR	0.00	0.00
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>

IE - 8 - Income from Bank Interest			
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Interest from Bank Accounts		
17011	Interest Income	2778412.00	746986.00
	<b>TOTAL</b>	<b>2778412.00</b>	<b>746986.00</b>

IE - 9 - Other Incomes			
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
18010	Other Income	388910.00	67450.00
	Deposit Forfeited	0.00	0.00
	Audit Objection	32400.00	17600.00
	Deposit Receipt	0.00	40.00
	Employees Reg	133600.00	42000.00
	Nal Connection & Disconnection	141253.00	645562.00
	Miscellaneous Income	10050.00	0.00
	Other Income	0.00	0.00
	Road Cutting Received		
	<b>TOTAL</b>	<b>706213.00</b>	<b>772652.00</b>

IE - 10 - Establishment Expenses			
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
21010	Establishment Expenses	638092.00	535490.00
	G.P.F.	5731364.00	6880117.00
	Salary and allowance staff	6178989.00	6340090.00
	Wages	3112.00	24798.00
	Traveling Allowance	251397.00	645965.00
	N.P.S. Employees	1073741.00	0.00
	EPF of Employees	648941.00	0.00
	Parishad Allowance	18664.00	0.00
	Uniform Expenses	0.00	1197770.00
	Pension	949840.00	178545.00
	Benefit & Allowances	15494340.00	1600275.00
	<b>TOTAL</b>	<b>15494340.00</b>	<b>1600275.00</b>



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IE - 11 - Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
22010	<b>Rent Rates &amp; Taxes</b>		
	Telephone Exp with Intercom	0.00	0.00
	Printing Stationary Expenses	86765.00	156510.00
	GST EPE/TDS Return filing fees	18000.00	0.00
	Audit Fees	0.00	0.00
	Digital Signature	6000.00	0.00
	Legal Fees	162800.00	104000.00
	Advertisement	146818.00	133712.00
	Newspaper	10238.00	6368.00
	Travelling & Conveyance	0.00	0.00
	Vehicle Insurance	93007.00	105251.00
	Publicity Expenses	5280.00	17808.00
	Vehicle Rent	130338.00	619325.00
	Budget Expenses	19900.00	0.00
	Income Tax TDS	500133.00	0.00
	GST Tax TDS	391935.75	0.00
	Royalty	433265.00	0.00
	SD	190839.51	0.00
	Office Expenses	112865.00	0.00
	Office Office Equipment Expenses	78479	0.00
	<b>TOTAL</b>	<b>2386663.26</b>	<b>1142974.00</b>

IE - 12 - Operation & Maintenance Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
23010		7429732.00	10617477.00
	Electricity Expenses	63091.77	0.00
	Repair & Maintenance Building	0.00	0.00
	Cleaning Expenses	497710.00	0.00
	JCB Work Expenses	599412.00	559936.00
	Material Purchase Electricity	1081334.00	3502427.00
	Material Purchase Jalpraday	0.00	0.00
	Bulk Purchases	26325.00	0.00
	Repair & Maintenance Drain	180944.00	53310.00
	Material Purchase pipeline	790180.35	1278049.00
	Material Purchasing Safai	356501.00	613898.00
	Motor Pump Repair & Maintenance	606952.00	668642.00
	Petrol & Diesel Expenses	21250.00	2939534.00
	Other Repair & Maintenance	50852.00	0.00
	Repair and Maintenance pipeline	322237.85	300367.00
	Repair and Maintenance Vehicle	42362.00	0.00
	Repair and Maintenance Fire Vehicle	275761.80	1827286.00
	Road Repair & Maintenance	163463.31	0.00
	Tent House Rent	425193.51	270334.00
	Lock-Sirman Expenses	0.00	666497.00
	Repair & Maintenance Civic Amenities	194893.00	200059.00
	Operation & Maintenance Expenses	0.00	0.00
	Material Purchase pump	42022.00	0.00
	Repair and Maintenance Furniture	9750.00	0.00
	Repair and Maintenance Electricity	62597.00	0.00
	Repair and Maintenance Machinery	10200.00	7300.00
	Repair and Maintenance Computer	0.00	0.00
	Repair and Maintenance Stadium	0.00	218835.00
	Repair and Maintenance Office Equipment	1995491.26	1084007.00
	SWM Exp	0.00	40000.00
	Genrater Rent	0.00	0.00
	Street light Bill	0.00	0.00
	Tanker Rent	0.00	0.00
	<b>TOTAL</b>	<b>15248255.85</b>	<b>24847958.00</b>



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IE -13 - Interest & Financial Expenses			
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
24010	Interest & Finance Exp.	0.00	0.00
	Bank Charges	82558.22	3289.00
	<b>TOTAL</b>	<b>82558.22</b>	<b>3289.00</b>

IE -14 - Programme Expenses			
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
25010	Election Programme Expenses	51897	270334
	Others Programme Expenses	117855.00	44472.00
	<b>TOTAL</b>	<b>169752.32</b>	<b>314806.00</b>

IE -14 - Grant Expenses			
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
26010	CM Adhoshanrachna Yojna	0.00	0.00
	CM Payjal Yojna	0.00	0.00
	Kavaklip Yojna	0.00	0.00
	C.M. Infrastructure loan ( HUDCO) Principal	0.00	0.00
	Stadium	0.00	0.00
	Sewear Drain	0.00	0.00
	PCC Road	0.00	0.00
	Tin Shead	0.00	0.00
	Mukti Dham	469251.66	0.00
	Other Expenses	0.00	0.00
	Subsidies	1096977.88	147699.00
	Swachhaya Bharat Mission Expenses		
	<b>TOTAL</b>	<b>1566229.54</b>	<b>147699.00</b>

IE -17- Miscellaneous Expenses			
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
28010		731975.53	4065594.00
	Miscellaneous Expenses		
	<b>TOTAL</b>	<b>731975.53</b>	<b>4065594.00</b>

IE -18- Depreciation			
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
27010	Depreciation For Assets	0.00	0.00
	Dep on Grant Assets Transferred transferred to capital reserve	0.00	0.00
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>
IE -19-Activity Fund			
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Public Health, Safety and Disense	0.00	0.00
	Kanaya Vivah	327250.00	0.00
	CM Iadli Bahana	51220.57	216000.00
	Urban Poor & Social Welfare	255000.00	216000.00
	<b>TOTAL</b>	<b>635470.57</b>	<b>216000.00</b>



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# NAGAR PARISHAD GURH DISTT REWA

प्राप्ति भुगतान खाता

01.04.2023 से 31.03.2024

आयगत मद		राशि	व्ययगत मद	
प्रारम्भिक शेष				राशि
नगद			डीजल	
बैंक शेष			dress	606952
	69,543,564.99		ऐरियस	18864
			वेतन	3312
			श्रम परिश्रमिक	5731364
<b>कर स प्राप्तया</b>			भविष्य निधि GPF	6178989
समेकित कर			अवकाश नगदीकरण	638092
सम्पत्ति कर	537,579.00		एन पी एस	949840
जल उपकर	48,658.00		इ पी एफ	251397
नगर विकास उपकर	1,421,602.00		विजली व्यय	1073741
शिक्षा उपकर	14,297.00		RCC नाली निर्माण	7429732
बाजार बैठकी	14,572.00		नाली मरम्मत	967937.28
दुकान किराया	176,299.50		पी सी सी रोड निर्माण PCC Road	25325
मुद्रांक शुल्क	231,278.00		कायाकल्प रोड	2362270.91
निविदा प्रपत्र शुल्क	377,707.00		स्टेडियम	3445171.84
नल कनेक्सन शुल्क	481,101.00		सडक मरम्मत	8948286.74
टैकर किराया	133,600.00		सामुदायिक भवन	275761.8
अवेदन शुल्क	37,800.00		नाला	469251.66
वाजार बैठकी अमानत राशि	1,342.00		अस्थायी निर्माण (डस्ट/मुरूम/गिट्टी)	2199414.05
भवन अनुज्ञा शुल्क	-		भवन मरम्मत	14881.27
विज्ञापन fees	4,500.00		लोक निर्माण व्यय	63091.77
अमानत राशि	6,050.00		विद्युत सामग्री मरम्मत	410312.24
सूचना अधि. आवेदन शुल्क	388,910.00		विद्युत सामग्री	9750
जुर्माना शुल्क	718.00		जल प्रदायमरम्मत	599412
व्याज	1,200.00		जल प्रदाय सामग्री	194893
NOC फीस	2,778,412.00		हेड पम्प मरम्मत/समाग्री	1081334.89
विविध आय	1,801.84		सफाई सामग्री व्यय	356501
नल कनेक्सन अमानत	141,253.00		लेखा सामग्री व्यय	790180.35
बस स्टैंड शुल्क	32,400.00		टीन सैंड	86765
नामांतरण शुल्क	288,852.00		पाईप लाइन	378692.2
सफाई शुल्क	4,000.00		पाईप लाइन	50852
भवन किराया	74,160.00		समाचार पत्र व्यय	10238
मंड पंप किराया	32,500.00		निविदा विज्ञापन/online	146818
ट्रेड अनुज्ञा	12,000.00		बेनर पोस्टर सम्बंधित व्यय	112865
संबल योजना	42,000.00		निर्वाचन	51897.32
प्रधानमंत्री आवास योजना	105,000.00		बजट GL code	19900
कन्या विवाह	200,000.00		हुडको ऋण	1962994
कायाकल्प	964,000.00		ठोस अवशिष्ट भुगतान	1995491.26
	1,796,440.00		CM लाडली बहना	53220.57
			GST सलाहाकार	18000



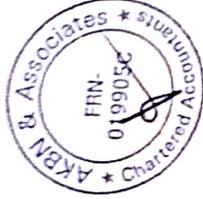
मुख्य नगर पालिका अधिकारी  
नगर परिषद गुठ  
जिला - रीवा (.प्र.प्र.)



**NAGAR PARISHD GUDH  
DIST.REWA(M.P)**

**BANK RECONCILIATION STATEMENT 2023-24**

SNO	PARTICULARS	AMOUNT	AMOUNT
	Closing balance as per the cashbook	-	
	as on 31/03/2024		57882639.18
	Closing Balance as pe bank statement-		
			57882639.18
1	INDIAN BANK A/C 5818		1583566
2	INDIAN BANK A/C 5240		433821.8
3	UBI A/C 5445		1091990.91
4	STATE BANK OF INDIA3507		14487717
5	STATE BANK OF INDIA0569		4386569
6	STATE BANK OF INDIA0104		1201494.52
7	STATE BANK OF INDIA03978		59460.64
8	INDIAN BANK A/C 4354		293.72
9	CENTRAL BANK OF INDIA A/C 4721		36925.59
10	FDR		34600800
	Difference Balance as per the Bank statement as		0

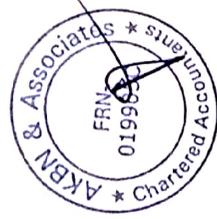


मुख्य नगर पालिका अधिकारी  
नगर पंचायत गुड  
जिला - रीवा (म.प्र.)

**NAGAR PARISHD GUDH  
DIST.REWA(M.P)**

**LIST OF SHOP RENT**

S.NO.	PARTICULAR	AMOUNT
1	Kunji Tripathi	1959
2	Laxmi Narayan	653
3	Manik Lal Soni	880
4	Vinay Gupta	4620
5	Vinay Gupta	3520
6	Yadunadan Soni	800
7	Arvind Soni	2400
8	Dinesh Soni	6300
9	Veeranda Kol	3080
10	Kunti Tripathi	1959
	<b>TOTAL</b>	<b>26171</b>



मुख्य नगर पालिका अधिकारी  
नगर परिषद गृह  
रिवा-रीवा (म.प्र.)

REVISED ABSTRACT SHEET FOR REPORTING ON AUDIT PARAS FOR FINANCIAL YEAR 2023-24

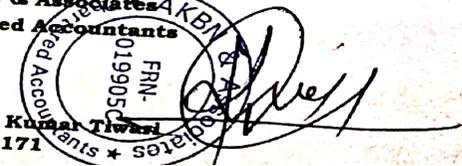
Name of ULB: Nagar Parishad -Gurh, (M.P.)  
Name of Auditor: AKBN & Associates.

Sr.No.	Parameters			Observation In Brief	Suggestions	
	1 Audit of Revenue					
		Year 2023-24	Year 2022-23	% of Growth		
(i)	Sampati Kar	48,658.00	67,204.00	-27.60	Negative growth observed as compared to previous year	Recovery Target should be prepared and needs to impose penalty provisions to improve the collection.
(ii)	Samaykit Kar	537,579.00	707,042.00	-23.97	Negative growth observed as compared to previous year	and bakaya wasuli should be monitored
(iii)	Nagariye Vikas Upkar	14,297.00	26,534.00	-46.12	Negative growth observed as compared to previous year	by CMO and also regular report should efforts to be taken to improve the collection out of previous year dues.
(iv)	Shiksha Upkar	14,572.00	21,739.00	-32.97	Negative growth observed as compared to previous year	Recovery Target should be prepared and needs to impose penalty provisions to improve the collection.
	<b>Total</b>	<b>615,106.00</b>	<b>822,519.00</b>	<b>-25.22</b>	Negative growth observed as compared to previous year	Recovery Pattern should be fixed on size
	<b>Gair Rajaswa Wasoli</b>					
(i)	Bhavan Bhumi Khiraya	263,768.00	164,059.00	60.78	Positive growth observed as compared to previous year	Recovery Target should be prepared and needs to impose penalty provisions to improve the collection.
(ii)	Jal Upbhogta prabhar	1,421,602.00	690,028.00	106.02	Positive growth observed as compared to previous year	by CMO and also regular report should efforts to be taken to improve the collection out of previous year dues.
(iii)	Other Taxes And Fees	377,707.00	337,249.00	12.00	Positive growth observed as compared to previous year	Strict action should be taken by the authority to improve
	<b>Kul Yog</b>	<b>2063077.00</b>	<b>1191336.00</b>	<b>73.17</b>	Overall positive growth observed as compared to previous year	Recovery Target should be prepared and needs to impose penalty provisions to improve the collection.
	<b>Maha Yog</b>	<b>2,678,183.00</b>	<b>2,013,855.00</b>	<b>32.99</b>		

मुख्य नगरपालिका अधिकारी  
नगर परिषद गुरह  
जिला-सीकर (म.प्र.)

Seal & Signature of Auditor  
AKBN & Associates  
Chartered Accountants

Partner  
CA. Vaibhav Kumar Tiwari  
MRN : 428171



Name of ULB: Nagar Parishad Gurh, (M.P.)  
Name of Auditor: AKBN & Associates.

Sr.No.	Parameters	Description	Observation In Brief	Suggestions
1	Audit of Expenditure	We have audited all the expenditure under all schemes. We have verified the expenditure under various heads which was recognized and entered in the books of account before us for verification. Based on our audit procedures, nothing came to our attention that caused us to believe that the expenditure under the various schemes of Nagar Parishad Gurh for the financial year ended 2022-23 have not been properly accounted for or are not in accordance with the applicable laws, regulations, and guidelines.	Based on our audit procedures, nothing came to our attention that caused us to believe that the expenditure under the various schemes of Nagar Parishad Gurh for the financial year ended 2022-23 have not been properly accounted for or are not in accordance with the applicable laws, regulations, and guidelines.	Use the audit findings to improve financial management practices, enhance controls, and ensure transparency in future expenditure
2	Audit of Book Keeping	1. Overall Book Keeping found satisfactory. Accounts are maintained in Single Entry System manually. 2. Advance Register should be maintained properly. 3. Receipt & Payment A/C prepared on monthly basis.	We have found the practice of preparing the bank reconciliation statement (BRS) were not followed. Accordingly suggested to prepare BRS on timely basis preferably on monthly basis. We have found that Fixed Assets register has not been prepared on timely basis. Accordingly suggested to prepare the same on timely basis with appropriated entries annually.	Computer Based Accounting System is highly recommended.
3	Audit of FDR	it is explained that there is no FDR with the bank of ULB	it is explained that there is no FDR with the bank of ULB , not able to comment on the same	surplus amount in the saving bank bank account should be converted to FRD's



मुख्य नगर पालिका अधिकारी  
नगर परिषद गुढ़  
जिला-रीवा (.म.प्र.)

4	Audit of Tenders/ Bids	Regarding tender document and procedur.	No trail is available to verify the tender amount deposited by bider and no such record maintained at ULB level. It has been explained by ULB to us that the entire tender process is online threfore we need not to maintaine the same.	All document should be maintained by ULB.
5	Audit of Grants & Loans	1. We have verified that grants issued by central government were properly utilized	. We have verified that adequate procedures were followed in case of loan provided for physical infrastructure and its utilization.	Utilization Report should be prepared and monitored on regular basis.
6	Incidences relating to Diversion of funds from Capital/ Receipts/ Grants/ Loans to Revenue Nature Expenditure and from one scheme / project to another	There is no trail or tracing system of utilization of fund.	Seperated cash book and bank account should be mai	Proper monitoring required.
7	Any Other			
	a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipt (Tax and non Tax)excluding Octroi, Entry Tax , Stamp Duty and other grants etc.	Total Revenue Expenditure is Rs. 36315245/- Total Revenue Receipt is 8553592/-,Revenue Expenditure is 424.56% of Revenue Receipts.	Revenue recovery is not good.	More recovery required, expenses should monitored carefully.
	b) Percentage of Capital Expenditure with respect to Total Expenditure	40.84%	Percentage of completion not mentioned any where.	Capital Exp should recognized on completion basis.

उत्तर प्रदेश नगरपालिका आधिकार  
नगर परिषद गुठ  
जिला-सीवा (म.प्र.)

Seal & Signature of Auditor  
AKBN & Associates  
Chartered Accountants

Partner  
CA. Vaibhav Kumar Tiwari  
MRN : 4281

**Nagar Parishad Gurch**  
**Management Letter**  
For the Period 01/04/2023 to 31/03/2024

To,

The Chief Municipal Officer  
Gurch

Rewa (M.P.)

Dear Sir,

We have recently completed our audit of Nagar Parishad Gurch. We conducted our audit in accordance with the standards on auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amount and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

An audit also includes evaluating the appropriateness of accounting policies and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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



मुख्य नगर प्रशासक अधिकारी,  
नगर परिषद गुरु,  
जिला-रीवा ( म.प्र. )



management is responsible for the preparation of these financial statements that give true and fair view of the financial position, financial performance in accordance with the accounting principles generally accepted in India.

We would like to thank the management and staff of Nagar Parishad Gurh for their assistance and co-operation during the audit.

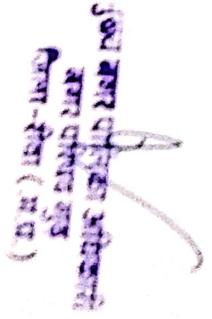
We would be pleased to provide any clarification that you may require regarding this report.

Yours faithfully

For  
AKBN & Associates  
Chartered Accountant



CA Vaibhav Kumar Tiwari  
(Proprietor)  
UDIN- 24428171BKAVV3542



श्री वैभव कुमार तिवारी  
प्रोप्रायटर  
एन.पी.सी. (गुह)