नगर परिषद खांड

जिला – शहडोल (म.प्र.)

अंकेक्षण

वित्तीय वर्ष 2023–24

अंकेक्षण फर्म

प्रमोद के शर्मा एण्ड कं.

(चार्टर्ड एकाउंटेन्ट)

INDEX

PRAMOD K. SHARMA & CO.
Chartered Accountant

HEAD OFFICE :- Choice House, Z-2,
Zone -1, M.P. Nagar,
Bhopal - 462011,
MOBILE NO. 94250-15041, 95892-51041
E-mail : pksharma_com@rediffmail.com

AUDIT REPORT

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

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

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

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

For PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

Date :

CA Pramod Sharma
(Partner)

UDIN –

FRN No. – 007857C

M. No. - 076883

मुख्य नगर पालिका अधिकारी
नगर परिषद खांड (बाणसागर)
जिला शहडोल (म.प्र)

MUNICIPAL COUNCIL KHAND

AUDIT OBSERVATIONS

Audit of Revenue

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

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

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जिला शहडोल (म.प्र.)

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS CA

Audit of Expenditures

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

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

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जिला शहडोल (म.प्र)

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Audit of Book Keeping

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

Accounts Department

Audit observations about accounts department are as follows -

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

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Store Department

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

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

Revenue Department

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

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Water Supply Department

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

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

Establishment Department

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

Public Works Department

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

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

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

Audit of Tenders

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

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Audit of Grants & Loans

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

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

FOR PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

PRAMOD K. SHARMA & CO. ★ CHARTERED ACCOUNTANTS ★ CA

Date :
UDIN :

CA PRAMOD SHARMA
(Partner)
FRN NO. 007857C
M.No.- 076883

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जिला शहडोल (म.प्र.)

Balance Sheet of Municipal Council Khand
as on 31st march 2024

	Particulars	Schedule No.	Current Year (Rs)	Previous Year (Rs)
A	**SOURCES OF FUNDS**			
A1	**Reserves and Surplus**			
	Municipal (General) Fund	B-1	2,27,61,502.22	3,27,65,178.22
	Earmarked Funds	B-2	-	-
	Reserves	B-3	4,78,81,634.75	3,63,83,287.29
	Total Reserves and Surplus		**7,06,43,136.97**	**6,91,48,465.51**
A2	**Grants, Contributions for Specific Purpose**	B-4	**2,42,88,138.08**	**2,30,52,758.08**
	Loans			
A3	Secured loans	B-5	0.00	0.00
	Unsecured loans	B-6	-	-
	Total Loans		-	-
	TOTAL SOURCES OF FUNDS		**9,49,31,275.05**	**9,22,01,223.59**
B	**APPLICATION OF FUNDS**			
B1	**Fixed Assets**	B-11		
	Gross Block		7,03,51,622.60	6,52,24,745.60
	Less: Accumulated Depreciation		5,20,05,105.00	4,99,59,509.46
	Net Block		1,83,46,517.60	1,52,65,236.14
	Capital work-in-progress		4,35,40,094.96	3,51,23,028.96
	Total Fixed Assets		**6,18,86,612.56**	**5,03,88,265.10**
B2	**Investments**			
	Investment - General Fund	B-12	0.00	0.00
	Investment - Other Funds	B-13	-	-
	Total Investment		-	-
B3	**Current assets, loans & advances**			
	Stock in hand (Inventories)	B-14	1,57,497.00	1,80,915.00
	Sundry Debtors (Receivables)	B-15	19,05,281.00	16,51,923.00
	Gross amount outstanding			
	Less: Accumulated provision against bad and doubtful receivables			
	Prepaid expenses	B-16	19,540.00	21,726.00
	Cash and Bank Balances	B-17	3,24,23,962.05	4,08,68,022.05
	Loans, advances and deposits	B-18	5,47,950.00	5,47,950.00
	Total Current Assets		**3,50,54,230.05**	**4,32,70,536.05**
B4	**Current Liabilities and Provisions**			
	Deposits received	B-7	8,72,138.56	9,63,538.56

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	Deposit works	B-8		-	-
	Other liabilities (Sundry Creditors)	B-9		10,88,639.00	4,56,122.00
	Provisions	B-10		48,790.00	37,917.00
	Total Current Liabilities			**20,09,567.56**	**14,57,577.56**
B5	**Net Current Assets (B3-B4)**			**3,30,44,662.49**	**4,18,12,958.49**
C	Other Assets	B-19		0.00	0.00
D	Miscellaneous Expenditure (to the extent not written off)	B-20		0.00	0.00
	TOTAL APPLICATION OF FUNDS			**9,49,31,275.05**	**9,22,01,223.59**
				-	-

Notes to the Balance Sheet - Attached

FOR PRAMOD K. SHARMA & Co.
Chartered Accountants

For Municipal Council Khand

Accountant

CMO
मुख्य नगर पालिका अधिकारी
नगर परिषद खाड (बाणसागर)
जिला शहडोल (म.प्र)

CA PRAMOD SHARMA
(Partner)
M.no - 076883
FRN No.007857C

Date :
UDIN :

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

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account	Total
310	**Balance as per last account**					3,27,65,178	3,27,65,178
	Additions during the year						-
31090-02	• Surplus for the year						0.00
	• Transfers					611870.00	611870.00
	• Opening Diffrence						0.00
	Total (Rs.)	0.00	0.00	0.00	0.00	6,11,870	611870.00
	Deductions during the year						
	• Deficit for the year					1,06,15,546	1,06,15,546
	• Transfers					-	-
	Total (Rs.)	0.00	0.00	0.00	0.00	1,06,15,546	1,06,15,546
310	**Balance at the end of the current year**	0.00	0.00	0.00	0.00	2,27,61,502	2,27,61,502

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

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

Schedule B-3: Reserves

Account Code	Particulars	Opening balance (Rs.)	Additions during the year (Rs.)	Total (Rs.)	Deductions during the year (Rs.)	Balance at the end of current year (Rs.)
1	2	3	4	5 (3+4)	6	7 (5-6)
31210	Capital Contribution	3,63,83,287	1,35,43,943	4,99,27,230	20,45,596	4,78,81,635
31211	Capital Reserve			0.00		0.00
31220	Borrowing Redemption			0.00		0.00
31230	Special Funds (Utilised)			0.00		0.00
31240	Statutory Reserve			0.00		0.00
31250	General Reserve			0.00		0.00
31260	Revaluation Reserve			0.00		0.00
	Total Reserve funds	3,63,83,287	1,35,43,943	4,99,27,230	2045595.54	4,78,81,635

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Schedule B-4: Grants & Contribution for Specific Purposes

Particulars	Grants from Central Government	Grants from State Government	Grants from Other Government Agencies	Grants from Financial Institutions	Others, specify	Total
Account Code	32010	32020	32030	32040	32080	
(a) Opening Balance	1,35,27,286	95,25,472	0.00	0.00	0.00	2,30,52,758
(b) Additions to the Grants *						
• Grant received during the year	46,65,535	1,01,13,788				1,47,79,323
• Interest/Dividend earned on Grant Investments						-
• Profit on disposal of Grant						0.00
• Appreciation in Value of Grant						0.00
• Other addition (Specify nature)						0.00
Total (b)	46,65,535	1,01,13,788	0.00	0.00	0.00	1,47,79,323
Total (a + b)	1,81,92,821	1,96,39,260	0.00	0.00	0.00	3,78,32,081
(c) Payments out of funds						
• Capital expenditure on Fixed	1,35,43,943					1,35,43,943
• Capital Expenditure on Other						0.00
• Revenue Expenditure on						
o Salary, Wages, allowances etc.						0.00
o Rent						0.00
• Other:						-
o Loss on disposal of Grant						0.00
o Grants Refunded						0.00
• Other administrative charges						0.00
Total (c)	1,35,43,943	-	0.00	0.00	0.00	1,35,43,943
Net balance at the year end (a+b)- (c)	46,48,878	1,96,39,260	-	-	-	2,42,88,138

Schedule B-5: Secured Loans

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

Schedule B-6: Unsecured Loans

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
33110	Loans from Central Government		
33120	Loans from State government		
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 (Rs.)	Previous Year (Rs.)
34010	From Contractors	8,61,139	9,52,539
34020	From Revenues	11,000	11,000
34030	From staff		

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34080	From Others		
	Total deposits received	8,72,139	9,63,539

Schedule B-8: Deposits Works

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

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
35010	Creditors	3,33,780	4,56,122
35011	Employee Liabilities	6,56,891.00	
35012	Interest Accrued and Due		
35020	Recoveries Payable	97,968	
35030	Government Dues Payable		
35040	Refunds Payable		
35041	Advance Collection of Revenues		
35080	Others		
	Total Other liabilities (Sundry Creditors)	10,88,639.00	4,56,122

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	48,790	37,917
36020	Provision for Interest		
36030	Provision for Other Assets		
	Total Provisions	48,790	37,917

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Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block: Opening Balance	Gross Block: Additions during the period	Gross Block: Deduction s during the period	Gross Block: Cost at the end of the year	Accumulated Depreciation: Opening Balance	Accumulated Depreciation: Additions during the period	Accumulated Depreciation: Deducti o ns during the period	Accumulated Depreciation: Total at the end of the year	Net Block: At the end of current year	Net Block: At the end of the previous year
1	2	3	4	5	6			9	10	11	12
41,010	Land				-				0.00	-	-
41,011	Lakes				-				0.00	-	-
41,020	Buildings	1,06,74,532			1,06,74,532	91,29,977	51,485		91,81,462	14,93,070	15,44,555
	Infrastructure Assets										
41,030	• Roads and Bridges	2,87,85,849			2,87,85,849	2,46,50,549	5,90,757		2,52,41,306	35,44,543	41,35,300
41,031	• Sewerage and drainage	83,48,406			83,48,406	63,12,229	1,35,745		64,47,975	19,00,431	20,36,177
41,032	• Water ways	39,15,031			39,15,031	31,56,515	75,852		32,32,367	6,82,664	7,58,516
41,033	• Public Lighting	58,50,593			58,50,593	31,83,909	2,66,668		34,50,577	24,00,016	26,66,684
41,034	Sanitation & SWM	16,28,139	2,75,614		19,03,753	7,07,190	1,19,656		8,26,846	10,76,906	9,20,949
41,040	• Plants & Machinery	7,88,453	71,285		8,59,738	3,37,030	52,271		3,89,301	4,70,437	4,51,423
41,050	• Vehicles	39,85,672	34,27,728		74,13,400	20,04,064	5,40,934		25,44,998	48,68,402	19,81,608
41,060	• Office & other equipment	9,08,315	12,79,420		21,87,735	3,40,131	1,84,760		5,24,892	16,62,843	5,68,184
41,070	• Furniture, fixtures, fittings and electrical appliances	3,39,756	72,830		4,12,586	1,37,914	27,467		1,65,381	2,47,205	2,01,842
4,180	• Other fixed assets				-			-	-	-	-
	Total	6,52,24,746	51,26,877	0.00	7,03,51,623	4,99,59,509	20,45,596	0.00	5,20,05,105	1,83,46,518	1,52,65,236
41,210	Work-in-progress	3,51,23,029	84,17,066		4,35,40,095				0.00	43540094.96	3,51,23,029
	Total	10,03,47,775	1,35,43,943	-	11,38,91,718	4,99,59,509	20,45,596	0.00	5,20,05,105	6,18,86,613	5,03,88,[illegible]

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नगर परिषद खांड (बाणसागर)
जिला शहडोल (म.प्र.)

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Schedule B-12: Investments - General Funds

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

Schedule B-13: Investments - Other Funds

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

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars			Current Year (Rs.)	Previous Year (Rs.)
				1,57,497	1,80,915
43010	Stores				
43020	Loose Tools				
43080	Others				
	Total Stock in hand			**1,57,497**	**1,80,915**

मुख्य नगर पालिका अधिकारी
नगर परिषद खांड (बाणसागर)
जिला शहडोल (म.प्र)

PRAMOD K SHARMA & CO. * CHARTERED ACCOUNTANTS *

Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
43110	**Receivables for Property Taxes**				
	Less than 5 years	2,77,232		2,77,232	1,96,210
	More than 5 years*			-	
	Sub - total	2,77,232	0.00	2,77,232	1,96,210
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Property Taxes	2,77,232	0.00	2,77,232	1,96,210
43120	**Receivable of Other Taxes**				
	Less than 3 years	11,63,137		11,63,137	10,88,151
	More than 3 years*				
	Sub - total	11,63,137	0.00	11,63,137	10,88,151
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	11,63,137	0.00	11,63,137	10,88,151
43130	**Receivables for Fees and User Charges**				
	Less than 3 years	4,64,912		4,64,912	3,67,562
	More than 3 years*				
	Sub - total	4,64,912	0.00	4,64,912	3,67,562
43140	**Receivables from Other Sources**				
	Less than 3 years	-		-	-
	More than 3 years*				
	Sub - total	-	0.00	-	-
43150	**Receivables from Government**				
	Sub - total	0.00	0.00	0.00	0.00
	Total of Sundry Debtors (Receivables)	**19,05,281**	**0.00**	**19,05,281**	**16,51,923**

Schedule B-16: Prepaid Expenses

Account Code	Particulars			Current Year (Rs.)	Previous Year (Rs.)
44010	Establishment			19,540	21,726
44020	Administrative				
44030	Operations & Maintenance				
	Total Prepaid expenses			19,540	21,726

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नगर परिषद ब्यौहारी (बाणसागर)
जिला शहडोल (म.प्र.)

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

Schedule B-17: Cash and Bank Balances

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
45010	Cash		
45020	**Balance with Bank - Municipal Funds**		
45021	Nationalised Banks	3,24,23,962	4,08,68,022
45022	Other Scheduled Banks		
45023	Scheduled Co-operative Banks		
45024	Post Office		
	Sub-total	**3,24,23,962**	**4,08,68,022**
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	**3,24,23,962**	**4,08,68,022**

Schedule B-18: Loans, advances, and deposits

Account Code	Particulars	Opening Balance at the beginning of the year (Rs.)	Paid during the current year (Rs.)	Recovered during the year (Rs.)	Balance outstanding at the end of the year (Rs.)
46010	Loans and advances to employees	5,47,950		-	5,47,950
46020	Employee Provident Fund Loans				0.00
46030	Loans to Others				0.00
46040	Advance to Suppliers and Contractors				0.00
46050	Advance to Others				0.00
46060	Deposit with External Agencies	0.00			0.00
46080	Other Current Assets				0.00
	Sub -Total	5,47,950	0.00	-	5,47,950
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				0.00
	Total Loans, advances, and deposits	5,47,950	0.00	-	5,47,950

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर परिषद खाड (बाणसागर)
जिला शहडोल (म.प्र.)

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

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

Schedule B-19: Other Assets

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

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

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

FOR PRAMOD K SHARMA & Co.
Chartered Accountants

Date
UDIN :

मुख्य नगर पालिका अधिकारी
नगर परिषद खाड (बाणसागर)
जिला शहडोल (म.प्र.)

CA PRAMOD SHARMA
(Partner)
M.no - 076883
FRN No.007857C

MUNICIPAL COUNCIL KHAND
INCOME AND EXPENDITURE STATEMENT
For the Period From 1 April 2023 to 31 March 2024

	Item/ Head of Account	Schedule No	Current Year (Rs)	Previous Year (Rs)
A	**INCOME**			
	Tax Revenue	IE-1	3,63,008	3,30,814
	Assigned Revenues & Compensation	IE-2	1,44,40,001	1,46,56,146
	Rental Income from Municipal Properties	IE-3	1,43,766.00	50,345
	Fees & User Charges	IE-4	5,60,502	3,10,727
	Sale & Hire Charges	IE-5	2,40,000	1,05,635
	Revenue Grants, Contributions & Subsidies	IE-6	20,45,596	1,16,31,913
	Income from Investments	IE-7	-	-
	Interest Earned	IE-8	11,863	1,03,099
	Other Income	IE-9	-	2,84,693
	Total - INCOME		**1,78,04,736**	**2,74,73,371**
B	**EXPENDITURE**			
	Establishment Expenses	IE-10	1,48,73,818	1,54,88,915
	Administrative Expenses	IE-11	17,69,106	27,45,952
	Operations & Maintenance	IE-12	94,85,792	64,61,849
	Interest & Finance Expenses	IE-13	236	1,416
	Programme Expenses	IE-14	2,45,734	-
	Revenue Grants, Contributions & subsidies	IE-15	-	4,10,000
	Provisions & Write off	IE-16	-	-
	Miscellaneous Expenses	IE-17	-	14,413
	Depreciation		20,45,596	21,71,337
	Transfer Employee fund			
	Total - EXPENDITURE		**2,84,20,282**	**2,72,93,882**
C	***Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)***		(1,06,15,546)	1,79,489
D	Add/Less: Prior period Items (Net)	IE-18	-	-
E	***Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)***		**(1,06,15,546)**	**1,79,489**
F	**Less: Transfer to Reserve Funds**			
G	***Net balance being surplus/ deficit carried over to Municipal Fund (E-F)***		**(1,06,15,546)**	**1,79,489**

For Municipal Council Khand

FOR PRAMOD K SHARMA & Co.
Chartered Accountants

Accountant

मुख्य नगर पालिका अधिकारी
नगर परिषद खांड (बाणसागर)
जिला शहडोल (म.प्र.)

CA PRAMOD SHARMA
(Partner)
M.no - 076883
FRN No.007857C

Date :
UDIN :

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current year (Rs.)	Previous year (Rs.)
11001	Property tax	2,22,992	1,96,300
11002	Water tax	1,31,420	1,15,800
11003	Sewerage Tax	4,646	15,268
11004	Conservancy Tax		
11005	Lighting Tax		
11006	Education tax		
11007	Vehicle Tax		
11008	Tax on Animals		
11009	Electricity Tax		
11010	Professional Tax		
11011	Advertisement tax		
11012	Pilgrimage Tax		
11013	Export Tax		
11031	Consolidates Tax		
11051	Octroi & Toll		
11080	Other taxes	3,950	3,446
0	**Sub-total**	**3,63,008**	**3,30,814**
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	**3,63,008**	**3,30,814**

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

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

Schedule IE-2: Assigned Revenues & Compensation

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
12010	Taxes and Duties collected by others	2,45,848	2,05,459
12020	Compensation in lieu of Taxes / duties	1,41,94,153	1,44,50,687
12030	Compensations in lieu of Concessions		
	Total assigned revenues & compensation	**1,44,40,001**	**1,46,56,146**

PRAMOD SHARMA & CO. ★ CHARTERED ACCOUNTANTS ★

मुख्य नगर पालिका अधिकारी
नगर परिषद खाड (बाणसागर)
जिला शहडोल (म.प्र)

Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
13010	Rent from Civic Amenities	1,43,766	50,345
13020	Rent from Office Buildings		
13030	Rent from Guest Houses		
13040	Rent from lease of lands		
13080	Other rents		
	Sub-Total		
13090	Less: Rent Remission and Refunds		
	Sub-total		
	Total Rental Income from Municipal Properties	**1,43,766.00**	**50,345**

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

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
14010	Empanelment & Registration Charges		
14011	Licensing Fees		
14012	Fees for Grant of Permit		1,03,000
14013	Fees for Certificate or Extract		354
14014	Development Charges		
14015	Regularization Fees		
14020	Penalties and Fines		
14040	Other Fees	3,314	96,453
14050	User Charges	33,700	28,400
14060	Entry Fees	2,38,623	76,880
14070	Service / Administrative Charges		5,640
14080	Other Charges	2,84,865	
	Sub-Total	**5,60,502**	**3,10,727**
14090	Less: Rent Remission and Refunds	-	-
	Sub-total		
	Total income from Fees & User Charges	**5,60,502**	**3,10,727**

Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
			12,635
15010	Sale of Products	2,40,000	93,000
15011	Sale of Forms & Publications	-	-
15012	Sale of stores & scrap	-	-
15030	Sale of Others	-	-
15040	Hire Charges for Vehicles	-	-
15041	Hire Charges for Equipment		
	Total Income from Sale & Hire charges - income head-wise	2,40,000	1,05,635

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर पालिका खांड (बाणसागर)
जिला शहडोल (म.प्र.)

Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
16010	Revenue Grant		94,60,576
16020	Re-imbursement of expenses	20,45,596	21,71,337
16030	Contribution towards schemes		
	Total Revenue Grants, Contributions & Subsidies	20,45,596	1,16,31,913

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17010	Interest on Investments		-
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	Current Year (Rs.)	Previous Year (Rs.)
17110	Interest from Bank Accounts	11,863	1,03,099
17120	Interest on Loans and advances to Employees	-	-
17130	Interest on loans to others	-	-
17180	Other Interest	-	-
	Total - Interest Earned	11,863	1,03,099

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
18000	Other Income	-	-
18010	Deposits Forfeited		-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed assests	-	-
18040	Recovery from Employees	-	-
18050	Unclaimed Refund/ Liabilities	-	-
18060	Excess Provisions written back	-	-
18080	Miscellaneous Income	-	2,84,693
	Total Other Income	-	2,84,693

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

मुख्य नगर पालिका अधिकारी
नगर परिषद खाड (बाणसागर)
जिला शहडोल (म.प्र.)

Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
21010	Salaries, Wages and Bonus	1,19,85,426	1,25,55,280
21020	Benefits and Allowances	7,01,167	28,48,485
21030	Pension	1,61,838	85,150
21040	Other Terminal & Retirement Benefits	20,25,387	
	Total establishment expenses	1,48,73,818	1,54,88,915

Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
22010	Rent, Rates and Taxes		
22011	Office maintenance	68,340	12,56,985
22012	Communication Expenses	27,580	1,24,323
22020	Books & Periodicals	14,056	6,315
22021	Printing and Stationery	1,92,150	3,09,987
22030	Traveling & Conveyance		
22040	Insurance		47,745
22050	Audit Fees		41,300
22051	Legal Expenses	60,000	31,915
22052	Professional and other Fees	6,64,428	1,07,725
22060	Advertisement and Publicity	7,37,752	7,28,433
22061	Membership & subscriptions		
22080	Other Administrative Expenses	4,800	91,224
	Total administrative expenses	17,69,106	27,45,952

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
23010	Power & Fuel	18,82,396	12,35,932
23020	Bulk Purchases	31,02,626	20,63,385
23030	Consumption of Stores		
23040	Hire Charges	7,74,605	6,92,914
23050	Repairs & maintenance -Infrastructure	21,93,192	17,21,018
23051	Repairs & maintenance - Civic Amenities		15,629
23052	Repairs & maintenance - Buildings		
23053	Repairs & maintenance - Vehicles	11,92,978	4,35,403
23054	Repairs & maintenance - Furnitures	35,305	
23055	Repairs & maintenance - Office Equipments	1,51,275	1,28,547
23056	Repairs & maintenance - Electrical Appliances		9,050
23057	Repairs & Maintenance- Plant & Machinery	1,53,415	1,59,[illegible]

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नगर परिषद खांड (बाणसागर)
जिला शहडोल (म.प्र)

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

23059	Repairs & maintenance - Others		
23080	Other operating & maintenance expenses		
	Total operations & maintenance	94,85,792	64,61,849

Schedule IE-13: Interest & Finance Charges

Account	Particulars	Current Year	Previous Year
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	236	1,416
24080	Other Finance Expenses		
	Total Interest & Finance Charges	236.00	1,416

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
25010	Election Expenses		
25020	Own Programs	2,45,734	-
25030	Share in Programs of others	-	-
25040	Others' Programme		-
	Total Programme Expenses	2,45,734	-

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
26010	**Grants [specify details]**		
26020	**Contributions [specify details]**		-
26030	**Subsidies [specify details]**	-	4,10,000
	Total Revenue Grants, Contributions & Subsidies	-	4,10,000

Schedule IE-16: Provisions & Write off

PRAMOD K. SHARMA & CO. ★ CHARTERED ACCOUNTANTS ★

मुख्य नगर पालिका अधिकारी
नगर परिषद खाड (बाणसागर)
जिला शहडोल (म.प्र.)

Account Code	Particulars	Current Year (Rs.)	Previous Year (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	-	-

Schedule IE-17: Miscellaneous Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
27110	Loss on disposal of Assets	-	-
27120	Loss on disposal of Investments	-	-
27180	Other Miscellaneous Expenses	-	14,413
	Total Miscellaneous expenses	-	14,413

Schedule IE-18: Prior Period Items (Net)

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

FOR PRAMOD K SHARMA & Co.
Chartered Accountants

मुख्य नगर पालिका अधिकारी
नगर परिषद खाड (बाणसागर)
जिला शहडोल (म.प्र)

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

Date :
UDIN :

CA PRAMOD SHARMA
(Partner)
M.no - 076883
FRN No.007857C

MUNICIPAL COUNCIL KHAND
RECEIPTS AND PAYMENTS ACCOUNT
For the Period from 1 April 2023 to 31 March 2024

Account Code	Head of Account	Current Period Receipts	Previous Period Receipts	Account Code	Head of Account	Current Period Payments	Previous Period Payments
	Opening Balances						
	Cash balances including Imprest Balance		-				
	Balances with Banks/Treasury (including in designated bank accounts)	4,08,68,022	3,01,59,424				
	Operating Receipts				**Operating Payments**		
110	Tax Revenue	1,09,650	3,10,970	210	Establishment Expenses	1,42,16,927	1,54,88,915
120	Assigned Revenues & Compensations	1,44,40,001	1,46,56,146	220	Administrative Expenses	17,66,920	27,08,035
130	Rental income from Municipal Properties	1,43,766	50,345	230	Operations and Maintenance	94,13,584	59,66,022
140	Fees & User Charges	5,60,502	3,10,727	240	Interest & Finance Charges	236	1,416
150	Sale & Hire Charges	2,40,000	1,05,635	250	Programme Expenses	2,45,734	
160	Revenue Grants, Contributions & Subsidies			260	Revenue Grants, Contributions & Subsidies		4,10,000
170	Income from Investments			270	Purchase of Stores		
171	Interest Earned	11,863	1,03,099	271	Miscellaneous expenses		14,413
180	Other Income		2,84,693	285	Prior Period		
	Non-Operating Receipts-				**Non-Operating Payments**		
320	Grants and contribution for specific purposes	1,47,79,323	2,61,81,000	340	Refund of Deposits	1,10,000	

मुख्य नगर पालिका अधिकारी
नगर परिषद खांड (बाणसागर)
जिला शहडोल (म.प्र.)

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

340	Deposits Received	18,600	1,53,000	35011	Employees Liabilities		1,63,187
350	Other Liabilities			35020	Payment of Recoveries payable	24,374	
341	Deposit works			330	Hudco Loan Payment		
35041	Revenue Collected in Advance			320	Grants returned - PMAY		
431	Debtors(receivable)			412	Capital WIP	84,17,066	38,71,153
330	Loans Received			410	Acquisition / Purchase of Fixed Assets	51,26,877	14,50,961
311	Earmarked Funds			340	Deposit refunded		3,70,814
310	Municipal Fund			360	Provisions	37,917	9,52,101
312	Reserve Fund			460	Loans, Advances and Deposits		50,000
				430	Prepaid Expenses		
				310	Municipal Fund		
					Totalling Mistake		
	Totalling Mistake	6,11,870			Cash balances including Imprest Balance		
					Balances with Banks/Treasury (including in designated bank accounts)	3,24,23,962.05	4,08,68,022.05
						-	
	TOTAL	**7,17,83,597**	**7,23,15,038**		**TOTAL**	**7,17,83,597**	**7,23,15,038**

FOR PRAMOD K SHARMA & Co.
Chartered Accountants

लेखापाल
न.परि.खांड (बाणसागर)

मुख्य नगर पालिका अधिकारी
नगर परिषद खाड (बाणसागर)
जिला शहडोल (म.प्र.)

CA PRAMOD SHARMA
(Partner)
M.no - 076883
FRN No.007857C

Date :
UDIN :

Municipal Council Khand
STATEMENT OF CASHFLOW
(As On 31 March 2024)

(AMOUNT IN RUPEES)

Particulars	Current Year (Rs.) 2023-24		Previous Year 2022-23
[A] Cash Flows from Operating Activities			
Gross Surplus Over Expenditure	(1,06,15,546.00)	(1,06,15,546.00)	1,79,489.40
Add: Adjustments For			
Depreciation	20,45,595.54		21,71,336.99
Interest And Finance Expenses	236.00	20,45,831.54	1,416.00
Less: Adjustments For			
Profit On Disposal Of Assets			
Net Of Adjustments Made To Municipal Funds	6,11,870.00		-
Investment Income			
Transfer To Reserves			
Interest Income Received	11,863.00	(6,23,733.00)	1,03,099.00
Adjusted Income Over Expenditure Before Effecting Changes In Current Assets And Current Liabilities And Extraordinary Items		(79,45,981.46)	77,806.40
Changes In Current Assets And Current Liabilities			
(Increase)/Decrease In Sundry Debtors	(2,53,358.00)		(19,844.00)
(Increase)/Decrease In Stock In Hand	23,418.00		1,71,326.00
(Increase)/Decrease In Prepaid Expenses	2,186.00		-
(Increase)/Decrease In Other Current Assets	-		(50,000.00)
(Decrease)/Increase In Deposits Received	(91,400.00)		(56,500.00)
(Decrease)/Increase In Deposits Work	-		-
(Decrease)/Increase In Other Current Liabilities	6,32,517.00		-
(Decrease)/Increase In Provisions	10,873.00		(9,14,183.60)
Extra ordinary items (please specify)		3,24,236.00	
Capital contribution			
Net Cash Generated from/(Used in) Operating Activities [A]		(76,21,745.46)	(7,91,395.20)
[B] Cash Flows from Investing Activities			
Purchase Of Fixed Assets And Cwip	1,35,43,943.00		53,22,113.56
(Increase)/Decrease In Special Funds/ Grants	(12,35,380.00)		(1,13,98,310.68)
(Increase)/Decrease In Earmarked Funds	-		-
(Increase)/Decrease In Reserve ' Grant Against Fixed Asse	(1,14,98,347.46)		(31,50,776.57)
Purchase Of Investment		8,10,215.54	
Add:			
Proceeds From Disposal Of Assets			
Proceeds From Disposal Of Investments			
Investment Income Received	-		-
Interest Income Received	11,863.00	11,863.00	1,03,099.00
Net cash generated from/(used in) investing activities [B]		8,22,078.54	1,03,099.00
[C] Cash flows from Financing Activities			

PRAMOD K SHARMA & CO. CHARTERED ACCOUNTANTS

मुख्य नगरपालिका अधिकारी
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जिला शहडोल (म.प्र.)

Add:			
Loans From Banks/Others Received	-		-
Less:			
Interest & Finance Expenses	(236.00)		(1,416.00)
		(236.00)	
Net Cash Generated From/(Used In) Financing Activities [C]		(236.00)	(1,416.00)
Net Increase /(Decrease) In Cash And Cash Equivalents (A+B+C)		(67,99,902.92)	(6,89,712.20)
Cash And Cash Equivalent At Beginning Of The Period		4,08,68,022.05	3,01,59,423.57
Cash and cash equivalent at end of the period		3,24,23,962.05	4,08,68,022.05
Cash and cash equivalent at the end of the year comprises of the following account balances at the end of the year:			
Cash balances	-		
Bank balances	3,24,23,962.05	3,24,23,962.05	4,08,68,022.05
Total Of The Breakup Of Cash And Cash Equivalents		-	

Date ;
UDIN :

मुख्य नगर पालिका अधिकारी
नगर परिषद खांड (बाणसागर)
जिला शहडोल (म.प्र.)

FOR PRAMOD K SHARMA & Co.
Chartered Accountants

CA PRAMOD SHARMA
(Partner)
M.no - 076883
FRN No.007857C

MUNICIPAL COUNCIL KHAND
DISTRICT - SHAHDOL
BANK BALANCE SHEET
As On 31-March-2024

S.No.	Name of Bank	Account No.	BANK BALANCE		CASH BOOK BALANCE		Opening Difference	Closing Difference
			Opening Balance	Closing Balance	Opening Balance	Closing Balance		
1	State Bank Of India	11504095569	9,05,126.80	9,31,673.80	9,05,126.80	9,31,673.80	-	-
2	Central Bank Of India	2228704573	7,30,075.00	7,51,267.00	7,30,075.00	7,51,267.00	-	-
3	Indian Bank	22083624554	17,17,279.00	17,65,497.00	17,17,279.00	17,65,497.00	-	-
4	Sahakari Bank	585007036240	37,76,215.00	43,52,246.00	38,11,215.00	43,52,364.00	(35,000.00)	-118.00
5	State Bank Of India	36958058309	12,91,102.35	20,20,147.35	12,91,102.35	-3,79,61,371.65	-	3,99,81,519.00
6	State Bank Of India	63003148287	3,23,12,460.50	2,18,71,898.50	3,23,12,460.50	6,18,71,898.50	-	(4,00,00,000.00)
7	Indian Bank	22083583876	1,00,763.40	1,00,763.40	1,00,763.40	1,00,763.40	-	-
8	Adjustment Bank		-	-	-	6,11,870.00	-	(6,11,870.00)
							-	-
Total			4,08,33,022.05	3,17,93,493.05	4,08,68,022.05	3,24,23,962.05	(35,000.00)	(6,30,469.00)

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नगर परिषद खाड़
जिला शहडोल

लेखापाल/स.लेखाधिकारी
नगर परिषद खाड़
जिला - शहडोल

K. SHARMA & CO. ★ CHARTERED ACCOUNTANTS

MUNICIPAL COUNCIL KHAND
DIST- SHAHDOL
ACCOUNT NO. - _00000036958058309
BANK NAME - STATE BANK OF INDIA
01-04-2023 TO 31.03.2024

Closing As Per Passbook			20,20,147.35
Add- Amount Received In Passbook But Not in Cashbook	**Date**	**Amount**	-4,00,00,000.00
	06.05.2023	50,00,000.00	
	07.07.2023	50,00,000.00	
	28.07.2023	50,00,000.00	
	17.08.2023	50,00,000.00	
	11.09.2023	50,00,000.00	
	29.11.2023	50,00,000.00	
	02.02.2024	50,00,000.00	
	27.02.2024	50,00,000.00	
		4,00,00,000.00	
Amount paid in passbook but not in cashbook	**Date**	**Amount**	**18,512.00**
	05.12.2023	18,512.00	
		18,512.00	
Amount Diffrance	**Passbook**	**Cashbook**	
02.06.2023 Payment	16,225.00	16,255.00	**-30.00**
25.10..2023 payment	26,526.00	26,525.00	**1.00**
09.01.2024 payment	7,44,435.00	7,44,437.00	**-2.00**
Closing As Per Cashbook			**-3,79,61,371.65**

-3,79,61,371.65

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जिला शहडोल (म.प्र)

PRAMOD K. SHARMA & CO. CHARTERED ACCOUNTANTS

MUNICIPAL COUNCIL KHAND
DIST- SHAHDOL
ACCOUNT NO. - _00000063003148287
BANK NAME - STATE BANK OF INDIA
01-04-2023 TO 31.03.2024

Closing As Per Passbook			2,18,71,898.50
Amount paid in passbook but not in cashbook	**Date**	**Amount**	**4,00,00,000.00**
	06.05.2023	50,00,000.00	
	07.07.2024	50,00,000.00	
	28.07.2023	50,00,000.00	
	17.08.2023	50,00,000.00	
	21309.2023	50,00,000.00	
	29.11.2023	50,00,000.00	
	02.02.2023	50,00,000.00	
	27.02.2023	50,00,000.00	
		4,00,00,000.00	
Closing As Per Cashbook			6,18,71,898.50
			6,18,71,898.50

मुख्य नगर पालिका अधिकारी
नगर परिषद खांड (बाणसागर)
जिला शहडोल (म.प्र)

PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS

MUNICIPAL COUNCIL KHAND
DIST- SHAHDOL
ACCOUNT NO. - _685007036240.
BANK NAME - STATE BANK OF INDIA
01-04-2023 TO 31.03.2024

Closing As Per Passbook			**43,52,246.00**
Amount paid in passbook but not in cashbook	Date	Amount	**118.00**
	25.07.2023	100.00	
	25.07.2023	18.00	
		118.00	
Closing As Per Cashbook			**43,52,364.00**
			43,52,364.00

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CA
CHARTERED ACCOUNTANTS