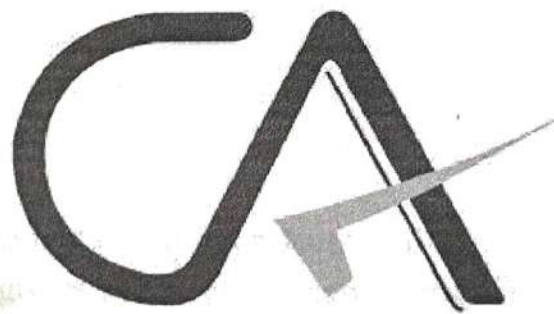


MUNICIPAL COUNCIL SHAHGANJ

District -SEHORE

AUDIT REPORT- 2023-24



Pramod K. Sharma & Co.
Chartered Accountant



PRAMOD K. SHARMA & CO.

Chartered Accountants

HEAD OFFICE :11&12, IInd Floor, Sarnath Commercial Complex, Opp.Board Office, Shivaji Nagar, Bhopal - 462016
MOBILE NO. (+91)94250-15041,95892-51041,phone No.(0755)4273005
E-mail: pkshama_com@rediffmail.com

AUDIT REPORT

We have examined the Receipts & Payments Account of **MUNICIPAL COUNCIL SHAHGANJ, DISTRICT SEHORE (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 Balance sheet as on 31st March 2024.

Date:-

Place:-Bhopal


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For PRAMOD K. SHARMA & CO.
CHARTERED ACCOUNTANTS


CA Pramod K Sharma
(Partner)

Mem. No. : 076883

UDIN 24076883BKARTU2089

MUNICIPAL COUNCIL SHAHGANJ

AUDIT OBSERVATIONS

Audit of Revenue

- 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 also deposited in respective Bank Account.
- 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 the Revenue Receipt and also deposited to the Bank time to time.
- Cash Book has been verified with Receipts and payments vouchers & ROKARIYA receipts cash book.
- No, we have not seemed any Investment on lesser interest rate.
- Receipts & Payment A/c, Income & Expenditure A/c which have been enclosed with the audit report were provided by the Council and examined by us on sample basis.

Audit of Expenditures

- We covered the Expenditures on the sample basis during the process of Audit.
- While checking Accountant Cash Book and vouchers provided us, the bills and vouchers were found satisfactory according to books.
- We verified that Expenditures of Particular schemes were not over Budget and expended according to guidelines, directives,


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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 cases occurred in which appropriate sanction has not been taken, hence there is no need to report the instances to CMO.

As per the ULB guideline, if the Fire Brigade going outside of Municipal area, there is some decided amount which has to be paid by the other MC is not taken by the ULB.

Audit of Book Keeping

- We couldn't check all the books of accounts which were maintained by the Municipal Council.
- Except Cash book, many registers/records have not been maintained properly. Some observations in respect of records of ULB are as follows -

Accounts Department

Audit observations are as follow -

- Some irregularities were observed regarding obtaining and maintenance of bills and voucher files respectively which were suggested for rectification and paying attention in future.
- It is suggested to affix Proper stamps on cash book and other records.


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- Grant Register and other necessary records were maintained properly and found satisfactory.

Store Department

- Due to non-availability of last year's store records, we are unable to comment upon the opening balances of the materials.
- Demand letters were not obtained for issuing the materials from store.

Revenue Department

- The collection books (VasooliKatte) were found non-submitted back to the store according to the store records.
- As per our observation, the daily revenue collection was deposited timely into the bank.

Sanitation Department

- The records of usage of materials, chemicals issued from store department were maintained and necessary suggestions have been given to keep records better.
- Logbooks were maintained and found satisfactory.
- Proper vehicle repairing register and light repairing register should be maintained.

Water Supply Department

- Proper records for repairing of motor pumps, hand pumps, pipe lines should be maintained separately. Although store records contain the detail in regard of repairing.


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PWD Department

- Proper Construction Register should be maintained by the ULB.
- During the audit of note sheets which were enclosed with the vouchers, we found that proper work process was followed by the ULB.

Audit of FDRs

- While Auditing, we found that there were Two FDRs made by the ULB.

BOI	Municipal Fund	50,00,000.00/-
NJGB	Municipal Fund	10,00,00,000.00/-

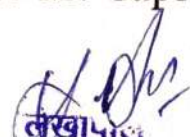
- NO FDRs/TDRs are kept at low rate of interest than the prevailing rate of interest

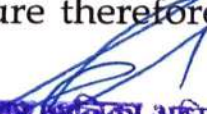
Audit of Tenders

- During the audit we have not been provided any tender file. However, on the basis of examination of note sheets attached to the vouchers, we found some irregularities and have been shown at respective place in this audit report.
- No Bank guarantee has been received.

Audit of Grants & Loans

- We examined all the grants received from the State government and some of their utilization on sample basis.
- During the Audit, we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we


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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.

For PRAMOD K. SHARMA & CO.

Chartered Accountant



Pramod Kumar Sharma
(Partner)

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

NAME OF ULB :- SHAHGANG
NAME OF AUDITOR :- PRAMOD K SHARMA & CO.

Sr No	PARAMETERS	DESCRIPTION			OBSERVATION IN BRIEF	SUGGESTION
		2022-23	2023-24	% of Growth		
1	Audit of Revenue					
	A. REVENUE COLLECTION					
a.	Property Tax	97,909.00	2,60,799.00	166.37%	Tax collection has increased in a very good way	Council Should take step to remove this negativity and increase growth rate in collection of revenue.
b.	Consolidated Tax	1,36,606.00	75,476.00	-44.75%	Tax collection has Decreased	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
c.	Development Tax	31,757.00	84,908.00	167.37%	Tax collection has increased in a very good way	Council Should take step to remove this negativity and increase growth rate in collection of revenue.
d.	Education Cess	29,357.00	50,550.00	72.19%	Tax collection has increased in a very good way	Council Should take step to remove this negativity and increase growth rate in collection of revenue.
TOTAL (A)		2,95,629	4,71,733			

	B. NON REVENUE COLLECTION					
a.	Rent of Land & Buliding/Shops	-	-	-	-	-
b.	Water Tax	3,30,828.00	2,44,140.00	-26.20%	Tax collection has Decreased	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
c.	Market Fees	3,09,255	44,000	-85.77%	Tax collection has Decreased	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
d.	Other Fees & Taxes	14,26,480	9,51,384	-33.31%	Tax collection has Decreased	Council Should keep efforts to maintain such a good growth rate in up coming years in collection of revenue.
TOTAL (B)		20,66,563	12,39,524			

GRANT TOTAL (A) + (B) 23,62,192.00 17,11,257.00



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चार्टर्ड अकाउंटेंट्स
प्रा.श.सं. १८८२/२०१६, १६/०६/२०१६

प्रमोद क. शर्मा & को.
चार्टर्ड अकाउंटेंट्स
प्रा.श.सं. १८८२/२०१६, १६/०६/२०१६

Sr No.	PARAMETERS	DESCRIPTION	OBSERVATION IN BRIEF	SUGGESTION
2	Audit of Expenditure	Expenditures were made with the competent authority	Bills and vouchers were found satisfactory but yet Some bills and vouchers were found with some irregularities which were suggested for rectification and for paying attention in future in regard of bills and vouchers.	Council should obtain proper bills and maintain the bills and vouchers properly with all regards.
3	Audit of Book Keeping	We checked the books of accounts which maintained and made available for us during the audit by the Municipal Council.	All departments had some issues in regards of book keeping. [For more details Refer Observation sheet]	Council should maintain proper books of accounts for all departments
4	Audit of FDRs	While Auditing, we found there was one FDR in the ULB.	FDR register should be maintained and updated properly.	Proper Register should be maintained & Interest on FDRs should be recorded in cashbook timely.
5	Audit of Tenders / Bids	01. We examined Tenders/bids documents on the basis of note sheets attached with the vouchers which were made available for us during the audit. 02. Tenders which were found during the audit have followed proper tendering procedures.	01. As per our observations, council has followed proper tendering process regarding some tenders.	Proper Files / Records should be maintained for Tenders & Bids and proper process should be followed.



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6	Audit of Grants & Loans	Refer the "Audit of Grants & Loans" head of audit observation sheet	During Audit we found that some grants are like mixed nature i.e. Capital & revenue nature therefore in that cases we can't bifurcate how much portion belongs to revenue or capital. Except that all grants have been used for the purposes for which grants have been received.	Grants Register must be Prepared as per ULB approved format and must be completed.
7	Incidences relating to diversion of fund from Capital receipts / grants / Loans to Revenue Nature Expenditure and from one scheme / Project to another	No Such diversion of fund We didn't found any incidences relating to diversion of funds from Capital receipts \ Grants \ Loans to Revenue Nature Expenditure and from one scheme to another scheme.	No Such Observation Found	There Should be proper bifurcation of capital and revenue nature receipts and expenditure.
8	Any Other			
a.	Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.	68.42%	No Such Major Observation found	The Total Expenses is very High in the comparison of Income, so council should make more efforts to meet out the Expenditure form its Revenue Receipts.
b	Percentage of Capital Expenditure with respect to total Expenditure	43.26%	No Such Major Observation found	The capital expenditures are slightly low in comparison of Total expenditures, Council should make policies to increase the percentage of capital expenditures so that council can have more valuable assets.

Date :

Place : Bhopal

For Pramod K. Sharma & co.
Chartered Accountant



Pramod Sharma
(Partner)
Mem. No. : 076883

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Municipal Council Shahganj
Balance Sheet
as on 31st March 2024

	Particulars	Schedule No.	Amount (Rs.)	Current Year (Rs.)	Previous Year (Rs.)
A	SOURCES OF FUNDS				
A1	Reserves and Surplus				
	Municipal (General) Fund	B-1	535,28,307.54		314,25,610.22
	Earmarked Funds	B-2	4,50,902.43		3,52,672.43
	Reserves	B-3	3026,89,730.83		1821,31,990.93
	Total Reserve & Surplus			3566,68,940.80	2139,10,273.58
A2	Grants, Contributions for specific purposes	B-4		2661,00,391.90	2064,58,349.39
A3	Loans				
	Secured loans	B-5		453,72,861.00	70,59,302.00
	Unsecured loans	B-6		-	-
	Total Loans			453,72,861.00	70,59,302.00
	TOTAL OF SOURCES OF FUNDS (A1+A2+A3)			6681,42,193.70	4274,27,924.97
B	APPLICATION OF FUNDS				
B1	Fixed Assets	B-11			
	Gross Block		3068,69,415.73		2459,43,707.63
	Less: Accumulated Depreciation		1281,88,291.98		1107,78,557.39
	Net Block		1786,81,123.75		1351,65,150.24
	Capital work-in-progress		2008,32,911.68	2008,32,911.68	530,98,413.78
	Total Fixed Assets			3795,14,035.43	1882,63,564.02
B2	Investments				
	Investment - General Fund	B-12		1050,00,000.00	-
	Investment - Other Funds	B-13		-	-
	Total Investments			1050,00,000.00	-
B3	Current assets, loans & advances				
	Stock in hand (Inventories)	B-14	-	-	-
	Sundry Debtors (Receivables)	B-15			15,96,051.00
	Gross amount outstanding		18,55,267.00		
	Less: Accumulated provision against bad and doubtful Receivables		-	18,55,267.00	15,96,051.00
	Prepaid expenses	B-16		-	-
	Cash and Bank Balances	B-17	2100,92,539.34	2100,92,539.34	2546,31,723.02
	Loans, advances and deposits	B-18		90,406.00	90,406.00
	Total Of Curent Assets			2120,38,212.34	2563,18,180.02
B4	Current Liabilities and Provisions				
	Deposits received	B-7	225,24,648.29	225,24,648.29	141,00,476.36
	Deposit works	B-8	-	-	-
	Other liabilities (Sundry Creditors)	B-9	56,53,040.78	56,53,040.78	30,53,342.71
	Provisions	B-10	2,32,365.00	2,32,365.00	-
	Total Current Liabilities			284,10,054.07	171,53,819.07
B5	Net Current Assets [Sub Total (B3) - Sub Total (B4)]			1836,28,158.27	2391,64,360.95
C	Other Assets	B-19		-	-
D	Miscellaneous Expenditure (to the extent not written off)	B-20		-	-
	TOTAL: APPLICATION OF FUNDS (B1+B2+B5+C+D)			6681,42,193.70	4274,27,924.97

Pramod K. Sharma & Co.
Chartered Accountants

CA Pramod Sharma
Partner
M No. 076883



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

Account Code	Particulars	Water Supply, Sewerage and Drainage	Road Development and Maintenance	Bustee Services	Commercial Projects	General Account	Total
310	Balance as per last account					314,25,610.22	314,25,610.22
	Additions during the year						
31090-02	* Surplus for the year					193,71,674.91	193,71,674.91
	* Transfers					78,38,611.41	78,38,611.41
	Total (Rs.)	-	-	-	-	586,35,896.54	586,35,896.54
	Deductions during the year						
	* Deficit for the year	-	-	-	-	51,07,589.00	51,07,589.00
	* Transfers	-	-	-	-	51,07,589.00	51,07,589.00
	Total (Rs.)	-	-	-	-	535,28,307.54	535,28,307.54
310	Balance at the end of the current year	-	-	-	-		

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 Provident fund	Total
(a) Opening Balance	-	-	3,52,672.43	-	-	3,52,672.43
(b) Additions to the Special						
* Transfer from Municipal Fund	-	-	98,230.00	-	-	98,230.00
* Interest/Dividend earned on	-	-	-	-	-	-
* Profit on disposal of Special Fund	-	-	-	-	-	-
* Appreciation in Value of Special	-	-	-	-	-	-
* Other addition (Specify nature)	-	-	-	-	-	-
Total (b)	-	-	98,230.00	-	-	98,230.00
(c) Payments out of funds						
[I] Capital expenditure on						
* Fixed Asset	-	-	-	-	-	-
* Others	-	-	-	-	-	-
[II] Revenue Expenditure on						
* Salary, Wages and allowances	-	-	-	-	-	-
* Rent Other administrative	-	-	-	-	-	-
[III] Other:						
* Loss on disposal of Special	-	-	-	-	-	-
* Diminution in Value of Special	-	-	-	-	-	-
* Transferred to Municipal Fund	-	-	-	-	-	-
Total ©	-	-	-	-	-	-
Net Balance of Special Funds (a +	-	-	4,50,902.43	-	-	4,50,902.43

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	1821,31,990.93	1379,67,474.49	3200,99,465.42	174,09,734.59	3026,89,730.83
31211	Capital Reserve	-	-	-	-	-
31220	Borrowing Redemption	-	-	-	-	-
31230	Special Funds (Utilised)	-	-	-	-	-
31240	Statutory Reserve	-	-	-	-	-
31250	General Reserve	-	-	-	-	-
31260	Revaluation Reserve	-	-	-	-	-
	Total Reserve funds	1821,31,990.93	1379,67,474.49	3200,99,465.42	174,09,734.59	3026,89,730.83

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नगर परिषद, शाहबंज
जिला सोहोर (म.प्र.)



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	108,33,542.27	1956,22,947.12	-	-	1,860.00	2064,58,349.39
(b) Additions to the Grants *						
• Grant received during the year	107,17,337.00	1953,62,494.00	-	-	-	2060,79,831.00
• Interest/Dividend earned on Grant	-	-	-	-	-	-
• Profit on disposal of Grant	-	-	-	-	-	-
• Appreciation in Value of Grant	-	-	-	-	-	-
• Other addition (Specify nature)	-	-	-	-	-	-
Total (b)	107,17,337.00	1953,62,494.00	-	-	-	2060,79,831.00
Total (a + b)	215,50,879.27	3909,85,441.12	-	-	1,860.00	4125,38,180.39
(c) Payments out of funds						
• Capital expenditure on Fixed	51,17,317.00	1328,50,157.49	-	-	-	1379,67,474.49
• Capital Expenditure on Other	-	-	-	-	-	-
• Revenue Expenditure on	35,26,120.00	49,44,194.00	-	-	-	84,70,314.00
o Salary, Wages, allowances etc.	-	-	-	-	-	-
o Rent	-	-	-	-	-	-
• Other:	-	-	-	-	-	-
o Loss on disposal of Grant	-	-	-	-	-	-
o Grants Refunded	-	-	-	-	-	-
• Other administrative & Operational Exp.	-	-	-	-	-	-
Total (c)	86,43,437.00	1377,94,351.49	-	-	-	1464,37,788.49
Net balance at the year end (a+b)-	129,07,442.27	2531,91,089.63	-	-	1,860.00	2661,00,391.90

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	453,72,861.00	70,59,302.00
33060	Other Term Loans	-	-
33070	Bonds & debentures	-	-
33080	Other Loans	-	-
	Total Secured Loans	453,72,861.00	70,59,302.00

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	-	-

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Schedule B-7: Deposits Received

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
34010	From Contractors	224,04,148.29	139,79,976.36
34020	From Revenues	1,20,500.00	1,20,500.00
34030	From staff	-	-
34080	From Others	-	-
	Total deposits received	225,24,648.29	141,00,476.36

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	-	-	-	-
34120	Electrical works	-	-	-	-
34180	Others	-	-	-	-
	Total of deposit works	-	-	-	-

Schedule B-9: Other Liabilities (Sundry Creditors)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
35010	Creditors	4,281.20	4,281.20
35011	Employee Liabilities	9,85,470.00	2,46,210.00
35012	Interest Accrued and Due	-	8,596.00
35020	Recoveries Payable	46,63,289.58	27,07,674.51
35030	Government Dues Payable	-	-
35040	Refunds Payable	-	-
35041	Advance Collection of Revenues	-	-
35080	Others	-	86,581.00
	Total Other liabilities (Sundry Creditors)	56,53,040.78	30,53,342.71

Schedule B-10: Provisions

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
36010	Provision for Expenses	2,32,365.00	-
36020	Provision for Interest	-	-
36030	Provision for Other Assets	-	-
	Total Provisions	2,32,365.00	-

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Schedule B-11: Fixed Assets

Account Code	Particulars	Gross Block				Accumulated Depreciation		Total at the end of the year		Net Block	
		Opening Balance	Additions during the period	Deduction during the period	Cost at the end of the year	Opening Balance	Additions during the period	Deduction during the period	Total at the end of the year	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
41010	Land										
41020	Buildings	456,09,564.03	36,58,979.00	-	492,68,543.03	63,03,424.54	16,46,303.66	-	79,49,728.20	413,18,814.83	393,06,139.49
	Infrastructure Assets										
41030	• Roads and Bridges	878,42,434.00	340,70,831.51	-	1219,13,265.51	712,82,708.29	78,98,122.00	-	791,80,830.29	427,32,435.22	165,59,725.71
41030	Bridges, Culverts & Flyovers										
41031	• Sewerage and drainage	233,56,696.00	179,51,445.72	-	413,08,141.72	75,77,116.66	26,68,927.28	-	102,46,043.94	310,62,097.78	157,79,579.34
41032	• Water ways	412,04,834.00	-	-	412,04,834.00	70,56,676.79	12,80,096.10	-	83,36,772.89	328,68,061.11	341,48,157.21
41033	• Public Lighting	110,79,974.80	-	-	110,79,974.80	76,05,272.82	10,22,197.48	-	86,27,470.30	24,52,594.59	34,74,701.98
	Lakes and Ponds										
	Other assets										
41034	• Sanitation and Solid Waste Management Systems	9,92,640.72	3,33,305.00	-	13,25,945.72	2,06,312.21	1,32,594.57	-	3,38,906.78	9,87,838.94	7,06,328.51
41040	• Plants & Machinery	145,39,972.94	-	-	145,39,972.94	16,57,347.47	14,40,997.29	-	30,98,344.76	114,41,628.18	128,82,625.47
41050	• Vehicles	132,76,905.12	-	-	132,76,905.12	65,28,381.16	10,37,175.31	-	75,65,556.47	57,11,348.65	67,48,523.96
41060	• Office & other equipment	15,82,246.00	1,02,804.00	-	16,85,050.00	13,86,667.20	90,787.00	-	14,77,454.20	2,87,595.80	1,95,578.80
41070	• Furniture, fixtures, fittings and electrical appliances	19,66,575.00	-	-	19,66,575.00	11,74,650.25	1,92,533.90	-	13,67,184.15	5,99,390.85	7,91,924.75
4180	• Other fixed assets	44,91,865.02	48,08,342.87	-	93,00,207.89					93,00,207.89	44,91,865.02
	Total	2459,43,707.63	609,25,708.10	-	3068,69,415.73	1107,70,557.39	174,09,734.59	-	1281,80,291.98	1766,81,123.75	1351,66,150.24
41210	Work-in-progress	530,98,413.78	2082,24,097.00	604,89,599.10	2008,32,911.68					2008,32,911.68	530,98,413.78
	Total	2990,42,121.41	2691,49,805.10	604,89,599.10	5077,02,327.41	1107,70,557.39	174,09,734.59	-	1281,80,291.98	3795,14,835.43	1882,63,564.82

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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	-	-	1050,00,000	-
	Total of Investments General Fund	-	-	1050,00,000	-

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	-	-	-	-
	Total of Investments Other Fund	-	-	-	-

Schedule B-14: Stock in Hand (Inventories)

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
43010	Stores	-	-
43020	Loose Tools	-	-
43080	Others	-	-
	Total Stock in hand	-	-

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Schedule B-15: Sundry Debtors (Receivables)

Account Code	Particulars	Gross Amount (Rs.)	Provision for Outstanding revenues (Rs.)	Net Amount (Rs.)	Previous year Net amount (Rs.)
43110	Receivables for Property Taxes				
	Less than 5 years	4,86,218.00		4,86,218.00	5,48,417.00
	More than 5 years*			-	
	Sub - total	4,86,218.00	-	4,86,218.00	5,48,417.00
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Property Taxes	4,86,218.00	-	4,86,218.00	5,48,417.00
43120	Receivable of Other Taxes				
	Less than 3 years	6,01,901.00		6,01,901.00	5,18,266.00
	More than 3 years*				
	Sub - total	6,01,901.00	-	6,01,901.00	5,18,266.00
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	6,01,901.00	-	6,01,901.00	5,18,266.00
43130	Receivable for Water Taxes				
	Less than 3 years	7,67,148.00		7,67,148.00	5,29,368.00
	More than 3 years*				
	Sub - total	7,67,148.00	-	7,67,148.00	5,29,368.00
	Less: State Government Cesses/Levies in Taxes - Control Accounts				
	Net Receivables of Other Taxes	7,67,148.00	-	7,67,148.00	5,29,368.00
43140	Receivables for Rent & Interest accrue but not due				
	Less than 3 years	-		-	-
	More than 3 years*				
	Sub - total	-	-	-	-
43150	Receivables from Government				
	Sub - total	-	-	-	-
	Total of Sundry Debtors (Receivables)	18,55,267.00	-	18,55,267.00	15,96,051.00


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Schedule B-16: Prepaid Expenses

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

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	2100,92,539.34	2546,31,723.02
45022	Other Scheduled Banks		
45023	Scheduled Co-operative Banks	-	-
45024	Post Office		
	Sub-total	2100,92,539.34	2546,31,723.02
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	2100,92,539.34	2546,31,723.02

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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	90,406.00	-	-	90,406.00
46020	Employee Provident Fund Loans	-	-	-	-
46030	Loans to Others	-	-	-	-
46040	Advance to Suppliers and Contractors	-	-	-	-
46050	Advance to Others	-	-	-	-
46060	Deposit with External	-	-	-	-
46080	Other Current Assets	-	-	-	-
	Sub -Total	90,406.00	-	-	90,406.00
461	Less: Accumulated Provisions against Loans, Advances and Deposits [Schedule B-18 (a)]				-
	Total Loans, advances, and deposits	90,406.00	-	-	90,406.00

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

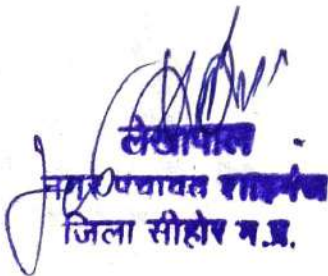
Account Code	Particulars	Current Year (Rs.)	Previous Year(Rs.)
46110	Loans to Others	-	-
46120	Advances	-	-
46130	Deposits	-	-
	Total Accumulated Provision	-	-

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	-	-

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	-	-


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

Account Code	Head of Account	Current Period Amount (Rs.)	Previous Period Amount (Rs.)	Account Code	Head of Account	Current Period Amount (Rs.)	Previous Period Amount (Rs.)
	Opening Balances* Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	2546,31,723.02	1512,73,870.49		Opening Balances* Cash balances including Imprest Balances with Banks/Treasury (including in designated bank accounts)	-	-
	Operating Receipts				Operating Payments		
110	Tax Revenue	-	-	210	Establishment Expenses	-	-
120	Assigned Revenues & Compensations	95,38,962.00	114,14,366.00	220	Administrative Expenses	-	-
130	Rental income from Municipal Properties	86,40,266.00	165,17,533.00	230	Operations and Maintenance	-	-
140	Fees & User Charges	1,39,983.00	14,26,480.00	240	Interest & Finance Charges	1,362.51	2,390.74
150	Sale & Hire Charges	3,99,500.00	39,500.00	250	Programme Expenses	-	-
160	Revenue Grants, Contributions & Subsidies	-	-	260	Revenue Grants, Contributions & Subsidies	-	-
170	Income from Investments	54,69,324.00	-	270	Provisions and Write Off	-	-
171	Interest Earned	98,17,503.42	34,58,842.00	271	Miscellaneous expenses	-	-
180	Other Income	4,11,901.00	2,23,215.00	285	Prior period	-	-
185	Prior Period	-	-				
	Non-Operating Receipts-				Non-Operating Payments		
310	Municipal Fund	78,38,611.41	10.00	310	Municipal Fund	50,09,359.00	1,21,263.73
320	Grants and contribution for specific purposes	2060,79,831.00	1592,01,000.00	320	Grants and contribution for specific purposes	-	-
330	Loans Received	385,77,280.00	-	330	Loans Repayment	2,63,721.00	2,90,147.00
340	Deposits Received	-	15,31,000.00	340	Deposits Received	-	5,15,000.00
341	Deposit works	-	-	341	Deposit works	-	-
350	Other Liabilities	63,367.00	46,890.00	350	Other Liabilities		
	35010-Creditors	-	-		35010-Creditors	2017,55,483.00	760,97,813.00
	35011-Employee Liabilities	-	-		35011-Employee Liabilities	126,21,226.00	113,07,130.00
	35020-Recoveries Payable	-	-		35012 - Interest Accrued And Due	8,596.00	-
	35030-Government dues payable	-	-		35020-Recoveries Payable	75,71,838.00	27,93,696.00
	35080-Others, Miscellaneous	-	-		35030-Government dues payable	-	-
420	Investments - General Fund	-	-		35080-Others, Miscellaneous	-	-
421	Investments - Other Funds	1500,00,000.00	-	360	Provisions	-	-
431	Sundry debtors (Receivables)	7,15,873.00	6,26,457.00	410	Acquisition / Purchase of Fixed Assets	-	-
460	Loans & Advances to Employees (recovery)	-	-	412	Capital Work in Progress	-	-
				420	Investments - General Fund	-	-
				421	Investments - Other Funds	2550,00,000.00	-
				430	Stock in Hand	-	-
				440	Prepaid Expenses	-	-
				460	Loans & Advances to Employees (recovery)	-	-
	Closing Balances # Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)				Closing Balances # Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)	2100,92,539.34	2546,31,723.02
	TOTAL	6923,24,124.85	3457,59,163.49		TOTAL	6923,24,124.85	3457,59,163.49

Pramod K. Sharma & Co.
Chartered Accountants

CA Pramod Sharma
Partner
M No. 076883



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MUNICIPAL COUNCIL SHAHGANJ
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	9,75,089.00	9,55,409.00
	Assigned Revenues & Compensation	IE-2	95,38,962.00	114,14,366.00
	Rental Income from Municipal Properties	IE-3	86,40,266.00	165,17,533.00
	Fees & User Charges	IE-4	1,39,983.00	14,26,480.00
	Sale & Hire Charges	IE-5	3,99,500.00	39,500.00
	Revenue Grants, Contributions & Subsidies	IE-6	258,80,048.59	90,30,027.83
	Income from Investments	IE-7	54,69,324.00	-
	Interest Earned	IE-8	98,17,503.42	34,58,842.00
	Other Income	IE-9	4,98,482.00	2,95,436.00
	Total - INCOME		613,59,158.01	431,37,593.83
B	EXPENDITURE			
	Establishment Expenses	IE-10	133,68,217.00	110,30,919.00
	Administrative Expenses	IE-11	22,54,775.00	47,13,338.87
	Operations & Maintenance	IE-12	70,45,868.00	74,41,084.86
	Interest & Finance Expenses	IE-13	1,362.51	2,390.74
	Programme Expenses	IE-14	11,17,893.00	8,800.00
	Revenue Grants, Contributions & subsidies	IE-15	7,89,633.00	2,05,155.33
	Provisions & Write off	IE-16	-	5,46,408.00
	Miscellaneous Expenses	IE-17	-	-
	Depreciation		174,09,734.59	180,60,055.66
	Total - EXPENDITURE		419,87,483.10	420,08,152.46
C	<i>Gross surplus/ (deficit) of income over expenditure before Prior Period Items (A-B)</i>		193,71,674.91	11,29,441.37
D	Add/Less: Prior period Items (Net)	IE-18	-	-
E	<i>Gross surplus/ (deficit) of income over expenditure after Prior Period Items (C-D)</i>		193,71,674.91	11,29,441.37
F	Less: Transfer to Reserve Funds		98,230.00	-
G	<i>Net balance being surplus/ deficit carried over to Municipal Fund (E-F)</i>		192,73,444.91	11,29,441.37

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Pramod K. Sharma & Co.
Chartered Accountants



CA Pramod Sharma
Partner
M No. 076883

Schedule IE - 1 : Tax Revenue

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
11001	Property tax	3,99,360.00	3,99,360.00
11002	Water tax	4,81,920.00	4,62,240.00
11003	Sewerage Tax	-	-
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	93,809.00	93,809.00
	Sub-total	9,75,089.00	9,55,409.00
11090	Less: Tax Remissions and Refund [Schedule IE- 1 (a)]	-	-
	Sub-total	-	-
	Total tax revenue	9,75,089.00	9,55,409.00

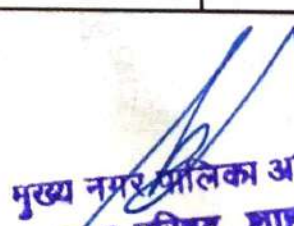
Schedule IE-1 (a): Remission and Refund of taxes

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	4,41,498.00	8,51,202.00
12020	Compensation in lieu of Taxes / duties	90,97,464.00	105,63,164.00
12030	Compensations in lieu of Concessions	-	-
	Total assigned revenues & compensation	95,38,962.00	114,14,366.00


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Schedule IE-3: Rental income from Municipal Properties

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
13010	Rent from Civic Amenities	86,40,266.00	165,17,533.00
13020	Rent from Office Buildings	-	-
13030	Rent from Guest Houses	-	-
13040	Rent from lease of lands	-	-
13080	Other rents	-	-
	Sub-Total	86,40,266.00	165,17,533.00
13090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total Rental Income from Municipal Properties	86,40,266.00	165,17,533.00

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

Account Code.	Particulars	Current Year (Rs.)	Previous Year (Rs.)
14010	Empanelment & Registration Charges	-	8,82,023.00
14011	Licensing Fees	-	4,02,077.00
14012	Fees for Grant of Permit	-	-
14013	Fees for Certificate or Extract	-	50.00
14014	Development Charges	-	-
14015	Regularization Fees	-	-
14020	Penalties and Fines	-	-
14040	Other Fees	-	60,030.00
14050	User Charges	1,39,983.00	81,800.00
14060	Entry Fees	-	-
14070	Service / Administrative Charges	-	500.00
14080	Other Charges	-	-
	Sub-Total	1,39,983.00	14,26,480.00
14090	Less: Rent Remission and Refunds	-	-
	Sub-total	-	-
	Total income from Fees & User Charges	1,39,983.00	14,26,480.00


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Schedule IE-5: Sale & Hire Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
15010	Sale of Products	-	500.00
15011	Sale of Forms & Publications	3,99,500.00	39,000.00
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	3,99,500.00	39,500.00

Schedule IE-6: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
16010	Revenue Grant	258,80,048.59	90,30,027.83
16020	Re-imbursement of expenses	-	-
16030	Contribution towards schemes	-	-
	Total Revenue Grants, Contributions & Subsidies	258,80,048.59	90,30,027.83

Schedule IE-7: Income from Investments - General Fund

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17010	Interest on Investments	54,69,324.00	-
17020	Dividend	-	-
17030	Income from projects taken up on commercial basis	-	-
17040	Profit in Sale of Investments	-	-
17080	Others	-	-
	Total Income from Investments	54,69,324.00	-


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Schedule IE- 8: Interest Earned

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
17110	Interest from Bank Accounts	98,17,503.42	34,58,842.00
17120	Interest on Loans and advances to Employees	-	-
17130	Interest on loans to others	-	-
17180	Other Interest	-	-
	Total - Interest Earned	98,17,503.42	34,58,842.00

Schedule IE- 9: Other Income

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
18010	Deposits Forfeited	-	-
18011	Lapsed Deposits	-	-
18020	Insurance Claim Recovery	-	-
18030	Profit on Disposal of Fixed assests	-	-
18040	Recovery from Employees	-	-
18050	Unclaimed Refund/ Liabilities	86,581.00	-
18060	Excess Provisions written back	-	72,221.00
18080	Miscellaneous Income	4,11,901.00	2,23,215.00
	Total Other Income	4,98,482.00	2,95,436.00

Schedule IE-10: Establishment Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
21010	Salaries, Wages and Bonus	126,01,602.00	106,76,318.00
21020	Benefits and Allowances	7,66,615.00	3,54,601.00
21030	Pension	-	-
21040	Other Terminal & Retirement Benefits	-	-
	Total establishment expenses	133,68,217.00	110,30,919.00

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Schedule IE-11: Administrative Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
22010	Rent, Rates and Taxes	-	-
22011	Office maintenance	49,541.00	-
22012	Communication Expenses	1,665.00	22,360.00
22020	Books & Periodicals	-	6,880.00
22021	Printing and Stationery	1,15,812.00	86,160.00
22030	Traveling & Conveyance	10,57,580.00	-
22040	Insurance	-	43,531.83
22050	Audit Fees	41,300.00	41,300.00
22051	Legal Expenses	-	10,000.00
22052	Professional and other Fees	2,07,260.00	28,09,600.00
22060	Advertisement and Publicity	7,66,831.00	15,06,746.00
22061	Membership & subscriptions	-	-
22080	Other Administrative Expenses	14,786.00	1,86,761.04
	Total administrative expenses	22,54,775.00	47,13,338.87

Schedule IE-12: Operations & Maintenance

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
23010	Power & Fuel	2,32,365.00	-
23020	Bulk Purchases	-	24,16,723.62
23030	Consumption of Stores	-	70,262.00
23040	Hire Charges	10,800.00	-
23050	Repairs & maintenance -Infrastructure	15,27,054.00	16,28,609.00
23051	Repairs & maintenance - Civic Amenities	17,26,243.00	15,85,123.38
23052	Repairs & maintenance - Buildings	21,37,160.00	4,39,649.20
23053	Repairs & maintenance - Vehicles	2,08,146.00	9,59,549.62
23054	Repairs & maintenance - Furnitures	3,000.00	-
23055	Repairs & maintenance - Office Equipments	31,830.00	92,620.00
23056	Repairs & maintenance - Electrical Appliances	2,020.00	6,692.00
23057	Repairs & maintenance - Plant & Machinery	-	2,250.00
23059	Repairs & maintenance - Others	-	-
23080	Other operating & maintenance expenses	11,67,250.00	2,39,606.04
	Total operations & maintenance	70,45,868.00	74,41,084.86

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Schedule IE-13: Interest & Finance Charges

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
24010	Interest on Loans from Central Government	-	-
24020	Interest on Loans from State Government	-	-
24030	Interest on Loans from Government Bodies & Associations	-	-
24040	Interest on Loans from International Agencies	-	-
24050	Interest on Loans from Banks & Other Financial Institutions	-	-
24060	Other Interest	-	-
24070	Bank Charges	1,362.51	2,390.74
24080	Other Finance Expenses	-	-
	Total Interest & Finance Charges	1,362.51	2,390.74

Schedule IE-14: Programme Expenses

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
25010	Election Expenses	23,210.00	8,800.00
25020	Own Programs	10,94,683.00	-
25030	Share in Programs of others	-	-
	Total Programme Expenses	11,17,893.00	8,800.00

Schedule IE-15: Revenue Grants, Contributions & Subsidies

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
26010	Grants [specify details]	7,89,633.00	2,05,155.33
26020	Contributions [specify details]	-	-
26030	Subsidies [specify details]	-	-
	Total Revenue Grants, Contributions & Subsidies	7,89,633.00	2,05,155.33

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Schedule IE-16: Provisions & Write off

Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
27010	Provisions for doubtful receivables	-	-
27020	Provision for other Assets	-	-
27030	Revenues written off	-	5,46,408.00
27040	Assets written off	-	-
27050	Miscellaneous Expense written off	-	-
	Total Provisions & Write off	-	5,46,408.00

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	-	-
	Total Miscellaneous expenses	-	-

Schedule IE-18: Prior Period Items (Net)

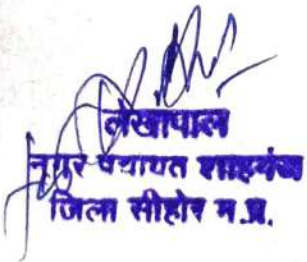
Account Code	Particulars	Current Year (Rs.)	Previous Year (Rs.)
	Income		
18510	Taxes	-	-
18520	Other - Revenues	-	-
18530	Recovery of revenues written off	-	-
18540	Other income	-	-
	Sub - Total Income (a)	-	-
	Expenses		
28550	Refund of Taxes	-	-
28560	Refund of Other Revenues	-	-
28580	Other Expenses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

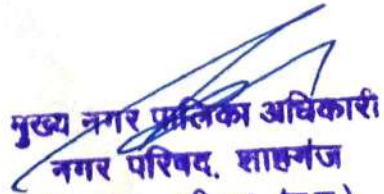

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MUNICIPAL COUNCIL SHAHGANJ
STATEMENT OF CASH FLOW
As at 31 March 2024

Perticuler	Previous year		Current year	
[A] Cash flows from operations activities				
Gross surplus / (deficit) over expenditure	-	11,29,441.37	-	193,71,674.91
Add;-Adjustments for		180,62,446.40		174,11,097.10
Depreciations	180,60,055.66		174,09,734.59	
Interest & finance expences	2,390.74		1,362.51	
Less-Adjustment for		-701,93,116.84		-2086,60,206.00
Profit on disposal of assets	701,93,116.84		2086,60,206.00	
Dividend Income	-		-	
Investment Income	-		-	
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra ordinary items	-	-	-	-
Changes in current assets and current liabilities				
(Increase) / decrease in Sundry debtors	-2,17,456.00		2,59,216.00	
(Increase) / decrease in Stock in hand	-70,262.00		-	
(Increase) / decrease in prepaid expenses	-		-	
(Increase) / decrease in other current assets	-	-2,87,718.00	-	2,59,216.00
(Decrease)/ increase in Deposits received	38,60,465.86		84,24,171.93	
(Decrease)/ increase in Deposits works	-		-	
(Decrease)/ increase in other current liabilities	4,82,406.21		25,99,698.07	
(Decrease)/ increase in provisions	-72,221.00		2,32,365.00	
Extra ordinary items {please specify}	-108,45,773.27	-65,75,122.20	-2958,91,238.20	-2846,35,003.20
Net cash generated from / (used in) operating activities [A]		-578,64,069.27		-4562,53,221.19
[B] Cash flows from investing activities				
(Purchase) of fixed assets & CWIP	701,93,116.84		2086,60,206.00	
(Increase) / Decrease in Special funds/grants	913,18,951.96		596,42,042.51	
(Increase) / Decrease in Earmarked funds	-		98,230.00	
(Purchase) of Investments	-	1615,12,068.80	1050,00,000.00	3734,00,478.51
Add:		-		-
Proceeds from disposal of assets	-		-	
Proceeds from disposal of investments	-		-	
Investment income received	-		-	
Interest income received	-		-	
Net cash generated from/ (used in) investing activities [B]		1615,12,068.80		3734,00,478.51


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[C] Cash flows from financing activities				
Add:				
Loans from banks/others received		-	385,77,280.00	385,77,280.00
Less:				
Loans repaid during the period	2,90,147.00	-2,90,147.00	2,63,721.00	-2,63,721.00
Loans & advances to employees	-		-	
Loans to others Finance expenses	-		-	
Net cash generated from (used in) financing activities [C]		-2,90,147.00		383,13,559.00
Net increase/ (decrease) in cash and cash equivalents (A + B + C)		1033,57,852.53		-445,39,183.68
Cash and cash equivalents at beginning of period		1512,73,870.49		2546,31,723.02
Cash and cash equivalents at end of period		2546,31,723.02		2100,92,539.34
Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year:				
• Cash Balances		-		-
• Bank Balances		2546,31,723.02		2100,92,539.34
• Scheduled co-operative banks		-		-
• Balances with Post offices		-		-
• Balances with other banks		-		-
Total of the breakup of cash and cash equivalents		2546,31,723.02		2100,92,539.34


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Municipal Council Shahganj
Bank & Cash Book A/c Balance Summary
As on 31-3-2024

S.No	Bank Name	A/c no.	Cash Book closing	Pass book closing
1	Bank Of India	901410110000734	2100,92,539.34	168,83,466.41
2	Bank Of India	901410110000991		7,39,053.68
3	Bank Of India	901410110000736		4,50,902.43
4	Bank Of India	901410110008593		15,70,068.82
5	Bank Of India	901410110006519		351,24,373.77
6	Bank Of India	901410110009271		149,41,726.25
7	Bank Of India	901410110007412		1,42,653.16
8	State Bank Of India	31168835008		1383,66,364.82
9	narmada Jhabua Gramin Bank	034810210000077		18,73,930.00
Total			2100,92,539.34	2100,92,539.34

(Signature)
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